

Jackson County, Missouri

Annual Comprehensive Financial Report



Fiscal Year Ended December 31, 2021

www.jacksongov.org

JACKSON COUNTY, MISSOURI

Annual Comprehensive Financial Report



For the Year Ended

December 31, 2021

Prepared by:

Bob Crutsinger
Director of Finance and Purchasing

Cheryl L. Colter
Deputy Director of Accounting

John Gordon

Sarah Matthes

Christy Baxter

JACKSON COUNTY, MISSOURI

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JACKSON COUNTY FINANCE DEPARTMENT

JACKSON COUNTY COURTHOUSE

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KANSAS CITY, MISSOURI 64106
jacksongov.org

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Fax: 816-881-3877

June 24, 2022

The Honorable County Executive
Members of the County Legislature
Jackson County, Missouri:

We are pleased to transmit to you the 2021 Annual Comprehensive Financial Report of Jackson County, Missouri (the County), for the fiscal year ended December 31, 2021, which has been prepared by the County's Department of Finance. State law requires that all local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The objective of this report is to inform the County Executive, Legislative body, creditors, and the general public of the County's financial condition and the financial results of its operations.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe that the data, as presented, is accurate in all material aspects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The financial statements of the County have been audited by the independent auditors of Allen, Gibbs & Houlik, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering unmodified opinions that the County's financial statements for the year ended December 31, 2021 are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The County is required to undergo an annual single audit in conformity with 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). Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in a separate report.



Governmental accounting standards require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the County

The County, established in 1826 by the State of Missouri, is located in the state's northwestern quadrant bordered by the Kansas state line and the Missouri River. Its population approximates 700,000 with 18 incorporated municipalities including Kansas City and Independence, the County seat. The County is the most populated county in the Kansas City Metropolitan area and the second most populated county in Missouri, after St. Louis County, owing mostly to the presence of Kansas City, the state's most populated city. Although Independence retains its status as the original county seat, Kansas City serves as a secondary county seat and the center of county government.

The County operates under a Constitutional Home Rule Charter (the Charter) adopted by a vote of the citizens of the County in November 1970 and amended in a public vote in August 1978, April 1985, November 1986, August 2010 and November 2019. The Charter provides for a separation of the legislative and executive functions. The heart of the Charter is an elected executive, accountable to all the voters, who has power to appoint the administrative officers of the government, the power to veto legislation, and to operate an effective, efficient county government. The nine-member legislature is given broad legislative powers and is so constructed as to be truly representative of all of the people of the County. The prosecuting attorney is also elected, as is the sheriff, who is responsible for law enforcement in the County. All elected officials serve four-year terms.

The County provides some services on a countywide basis and some services only to unincorporated areas. Within appropriate jurisdictions, the County provides road construction and maintenance, park facilities and maintenance, tax assessment and collections, law enforcement, court services, prosecution of violations of state statutes, criminal detention, family support services, public healthcare and sanitary sewer services.

As required by GAAP, these financial statements present the County and its component units. The component units included in the County's reporting entity, because of the significance of their operational or financial relationships with the County, include Public Facilities Authority, Public Building Corporation, and the Developmental Disability Services of Jackson County – EITAS. Refer to the *notes to basic financial statements* for additional information on the reporting entity.

The annual budget serves as the foundation for Jackson County's financial planning and control. Each year, all County agencies and departments are required to submit estimates of their requirements for appropriation for the next budget year to the Budget Officer. The Director of Finance and the Budget Officer review the budget requests and hold informal hearings with the requesting departments and agencies in order to prepare a budget recommendation for presentation to the County Executive for review and approval. After review, the County Executive submits a recommended budget document to the County Legislature. The County Legislature then holds public hearings for agencies and departments and formally adopts the next year's budget with any changes through passage of an appropriation ordinance. Further detail on the budget process may be found in the *notes to budgetary comparison schedules* included in the required supplementary information in this report.

Factors Affecting Financial Condition

Local Economy: Jackson County, Missouri promotes and supports local economic development through collaboration with municipalities, development agencies, the private sector and community organizations. The County's continued efforts to develop and build on those partnerships has helped to ensure that Jackson County continues to be an attractive environment for economic growth.

Jackson County is home to the Kansas City regions' central business district which is experiencing a resurgence in both employment and population growth. The western portion of the county is mostly urbanized Kansas City, Missouri, while eastern Jackson County is made up of growing suburban communities.

Major employers include Cerner Corporation, St. Luke's Health System, Children's Mercy Hospital and Clinics, as well as Hallmark Cards and Honeywell.

Significant transit investment in the city center is attracting considerable private investment in commercial and residential development.

Internal Controls: In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting control. Because the cost of internal controls should not exceed the benefits to be derived, the County's internal accounting controls are designed to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe that the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Long-Term Financial Planning: The County maintains various bank accounts and low-risk short-term investments to balance revenue maximization with cash flow needs. Bond proceeds and the County's Revised Pension Plan assets are managed by trustees hired to invest the moneys in accordance with guidelines established by the County to balance risk and the long-term return on investments.

Significant Financial Policies: The County self-insures to minimize risk management expenditures. In addition, printing and mail delivery services are shared with the Circuit Court to reduce costs. Purchase orders are required for all major and repetitive purchases. A centralized purchasing department advertises for bids for such purchases, which are subject to the approval of the County Legislature. In addition, contracts are required for purchases of services. The contracts are subject to the approval of the Budget Officer. In addition, all offers of employment and salary increases must be approved by the Budget Officer to ensure sufficient funds are available in the applicable department's budget.

Awards and Acknowledgements

Certificate of Achievement: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2020. This was the 35th consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements: The preparation of this report on a timely basis has been accomplished with the cooperation and dedicated service of the Finance Department, with the assistance of Allen, Gibbs & Houlik. Particular thanks are extended to the staff of the Finance Department, whose contributions have been invaluable and greatly appreciated

Respectfully submitted,



Bob Crutsinger
Director of Finance and Purchasing



Cheryl L. Colter
Deputy Director of Accounting

JACKSON COUNTY, MISSOURI

ELECTED OFFICIALS DECEMBER 31, 2021

COUNTY EXECUTIVE

Frank White, Jr.

PROSECUTING ATTORNEY

Jean Peters Baker

SHERIFF

Darryl Forté

COUNTY LEGISLATURE

Jalen Anderson	First District At Large
Crystal Williams	Second District At Large
Tony Miller	Third District At Large
Scott Burnett	First District
Ronald Finley	Second District
Charles Franklin	Third District
Dan Tarwater III	Fourth District
Jeanie Lauer	Fifth District
Theresa Galvin	Sixth District

JACKSON COUNTY, MISSOURI

APPOINTED OFFICIALS

DECEMBER 31, 2021

ADMINISTRATION

Caleb Clifford	Chief of Staff
Troy Schulte	County Administrator
Sylvya J. Stevenson	Chief Administrative Officer
Bob Crutsinger	Director of Finance and Purchasing
Michelle Chrisman	Director of Human Resources
Michael Erickson	Director of Information Technology
Diana L. Knapp	Director of Corrections
C. Michele Newman	Director of Parks and Recreation
Brian Gaddie	Director of Public Works
Whitney Perkins	Director of Collections
Gail McCann-Beatty	Director of Assessment
Anissia Manuleleua	Interim Director of Records
Vince Ortega	COMBAT

COMMUNICATIONS

Angie Jeffries	Office of Communications
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COUNSELOR

Bryan Covinsky	County Counselor
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JUDICIAL BRANCH

Mary A. Marquez	Court Administrator
Teresa Byrd	Deputy Court Administrator of Family Court Services
John Killian	Public Administrator

LEGISLATURE

Crissy Wooderson	Legislative Auditor
Mary Jo Spino	Clerk of the Legislature

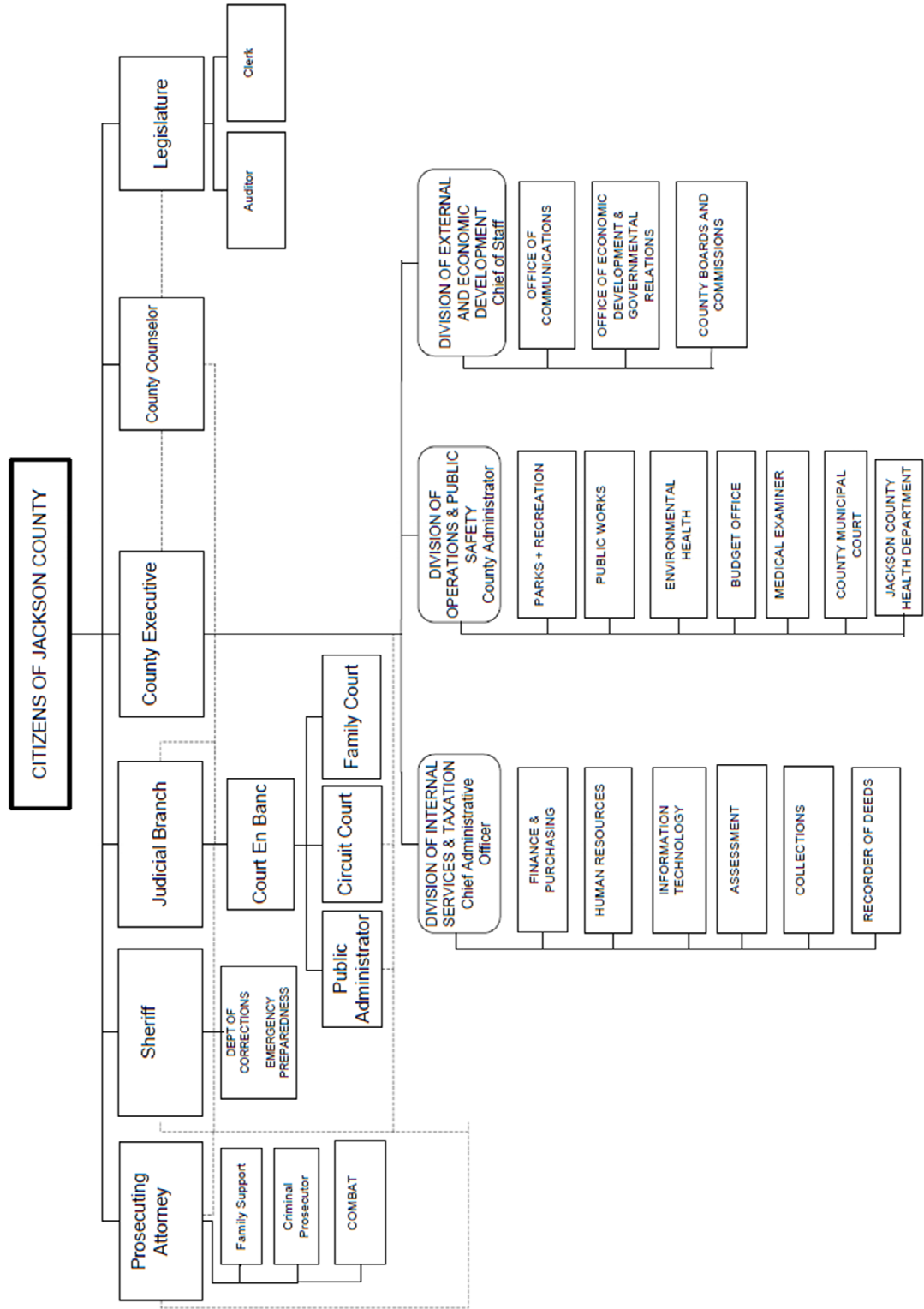
MEDICAL EXAMINER

Dr. Marius Tarau	Medical Examiner
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PROSECUTING ATTORNEY

Melissa Mauer-Smith	Family Support Director
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Jackson County, Missouri Organizational Chart 2021



12-2021



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Jackson
Missouri**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morrell

Executive Director/CEO

INDEPENDENT AUDITOR'S REPORT

Honorable County Executive and
Members of the County Legislature
Jackson County, Missouri

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit or the pension trust fund. The pension trust fund represented 40%, 5% and 79%, respectively, of the assets, revenues/additions, and net position of the aggregate remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit and the pension trust fund, is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* (*Government Auditing Standards*), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, 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. The financial statements of the pension trust fund were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 County'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.

Auditor's 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 auditor's 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 County'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 County'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 and required supplementary information listed on the table of contents 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 and other auditors 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 County's basic financial statements. The supplementary information as listed in the table of contents are presented for 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 auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is 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 report. The other information comprises the introductory and statistical sections as listed in the table of contents but does not include the basic financial statements and our auditor's 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 basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic 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, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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 County's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, Kansas
June 24, 2022

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2021

The Finance Department of Jackson County, Missouri (the County) offers readers of the County's annual comprehensive financial report this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with the additional information that has been furnished in our Letter of Transmittal.

Financial Highlights

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2021 by \$427.4 million (net position).
- The total net position of the County increased by \$39.2 million. Net position of governmental activities increased by \$38.2 million. Net position of business-type activities increased by \$1.0 million.
- Total revenues and transfers in of governmental activities were \$343.2 million, while the total cost of County governmental programs was \$304.9 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$188.5 million, an increase of \$15.5 million in comparison with the prior fiscal year. The fund balance breakdown is as follows: \$66.7 million unassigned, \$28.4 million assigned, \$93.0 million restricted and \$0.3 million nonspendable.
- The total long-term liabilities of the County decreased by \$69.2 million in the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is provided as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. In addition to the basic financial statements and notes, this report also includes other required supplementary information.

Government-Wide Financial Statements

The *government-wide financial statements* consist of two statements – The *statement of net position* and the *statement of activities*. These statements present a broad overview of the County's financial activities in a manner similar to a private sector business.

The *statement of net position* presents information on all of the assets and deferred outflows, and liabilities and deferred inflows of the County, with the difference being reported as *net position*. Over time, increases or decreases in the net position of the County may serve as a useful indicator as to whether the financial condition of the County is improving or deteriorating.

The *statement of activities* presents information indicating how the net position of the County changed during the most recent fiscal year. This information is presented using the accrual basis of accounting. This means that all changes to net position are reported as soon as the underlying event causing the change occurs, regardless of when cash may actually be received or paid. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash inflows or outflows in future fiscal periods, such as uncollected taxes and earned but unused vacation or sick leave.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2021

Both of the government-wide financial statements distinguish the function of the County into *governmental activities* and *business-type activities*. *Governmental activities* are those that are principally supported by taxes and intergovernmental revenues. The governmental activities of the County include general government, public safety, health and welfare, culture and recreation, and roads, highways and bridges. *Business-type activities* are those functions where a fee is charged to customers to recover all or most of the cost of services provided. The County's Park Enterprise activities are reported in this category.

The government-wide financial statements include not only the functions of the County itself (reported under the column titled primary government) but also one separate legal entity—Developmental Disability Services of Jackson County – EITAS—for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information reported for the primary government. The County has the authority to set the property tax levy for this organization (subject to certain statutory limitations); however, financial benefit or burden does not exist.

Fund Financial Statements

Fund financial statements report the results of County operations in more detail than the government-wide financial statements by providing information on individual funds. The County, like other state and local governments, uses fund accounting to maintain control over resources that have been segregated for specific functions and activities. Some funds are required to be established by state law or by bond covenants. Other funds are established by the County Legislature to account for resources that have been designated for particular purposes (such as the grant fund). All of the County's funds can be divided into three different categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds: Most of the County's basic services are reported in *governmental funds* and are used to account for essentially the same type of functions reported as governmental activities in the government-wide financial statements. Governmental funds, however, are reported using the modified accrual basis of accounting. This method of accounting focuses on *near-term inflows and outflows of spendable resources* into these funds, as well as on *balances of spendable resources* available at the end of the fiscal year. Governmental fund information assists in the determination as to whether there are more or fewer financial resources available that can be spent in the near future to finance the County's programs and activities.

Since the focus of governmental funds is more on the near-term effect of financing than the government-wide financial statements, certain differences occur when comparing the information presented for *governmental funds* with similar information presented for *governmental activities*. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in the comparison between *governmental funds* and *governmental activities*.

The General Fund, American Rescue Plan Special Revenue Fund, and the Sports Complex Sales Tax Debt Service Fund are considered to be major funds. As such, financial information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances for these major funds. Financial information for other nonmajor Special Revenue, Capital Projects and Debt Service funds are presented as combined aggregate totals under the heading of *Nonmajor Governmental Funds* in both financial statements mentioned above. Individual fund information

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2021

for each of these nonmajor governmental funds may be found in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for the General Fund and other governmental fund types. Budgetary comparison schedules have been provided for the General Fund and major special revenue funds as required supplementary information to demonstrate compliance with this budget.

Proprietary Funds: When the County charges customers for the services it provides—whether to outside customers or to internal County departments—results of these activities are reported in proprietary funds. The County maintains two different types of proprietary funds. The Park Enterprise Fund is used to account for the financial activities of the County's fee-based park operations. The Park Enterprise Fund is considered to be a major fund. Internal service funds (the other type of proprietary fund) are used to account for activities of the Office Services and Self-Insurance Funds. Since both of these funds benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide a separate column for financial data pertaining to the Park Enterprise Fund. Information for both internal service funds is combined into a single aggregated presentation. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds: Fiduciary funds are used to account for resources held by the County for the benefit of parties outside of the County itself (such as the Tax Collection Fund). Since the resources of these funds are not available to support the County's own programs, fiduciary funds are not included in the government-wide financial statements. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Basic Financial Statements: The notes to the financial statements provide additional information that is essential to gaining a full understanding of the financial information presented in the government-wide and fund financial statements.

Other Information: In addition to the basic financial statements and accompanying notes, this report also includes certain *required supplementary information* regarding budgets, pensions and asset condition. The combining financial statements mentioned above for all non-major governmental funds and internal service funds are presented after the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2021, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$427.4 million.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
December 31, 2021

The largest component of the County's net position (\$281.5 million) reflects its net investment in capital assets. Capital assets include land, buildings, improvements other than buildings, equipment and furniture, vehicles, infrastructure, construction in progress, and the Truman Sports Complex. The County uses these capital assets to provide services to citizens; consequently, these assets do not represent resources available for future spending. Since the capital assets themselves cannot be used to liquidate any debt associated with their acquisition, it should be noted that the resources needed to repay this debt must be provided from other sources.

An additional portion of the County's net position (\$29.8 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$116.2 million is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

The following table reflects a condensed summary of the statement of net position as of December 31, 2021 and 2020:

Jackson County, Missouri's Statement of Net Position						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 316,960,000	263,152,082	5,943,801	4,550,253	322,903,801	267,702,335
Capital assets	615,301,640	625,542,935	12,121,173	12,425,802	627,422,813	637,968,737
Total assets	<u>932,261,640</u>	<u>888,695,017</u>	<u>18,064,974</u>	<u>16,976,055</u>	<u>950,326,614</u>	<u>905,671,072</u>
Total deferred outflows of resources	27,076,979	29,395,119	159,949	201,327	27,236,928	29,596,446
Long-term liabilities outstanding	404,296,275	472,509,914	270,896	1,218,620	404,567,171	473,728,534
Other liabilities	110,739,488	71,019,450	553,932	169,620	111,293,420	71,189,070
Total liabilities	<u>515,035,763</u>	<u>543,529,364</u>	<u>824,828</u>	<u>1,388,240</u>	<u>515,860,591</u>	<u>544,917,604</u>
Total deferred inflows of resources	33,576,348	2,098,881	687,054	33,984	34,263,402	2,132,865
Net position:						
Net investment in capital assets	269,335,015	252,550,186	12,121,173	12,425,802	281,456,188	264,975,988
Restricted	29,822,224	31,065,058	-	-	29,822,224	31,065,058
Unrestricted	111,569,269	88,846,647	4,591,868	3,329,356	116,161,137	92,176,003
Total net position	<u>\$ 410,726,508</u>	<u>372,461,891</u>	<u>16,713,041</u>	<u>15,755,158</u>	<u>427,439,549</u>	<u>388,217,049</u>

The County's net position increased by \$39.2 million in 2021 as compared to an increase of \$22.8 million in 2020. Cash and cash equivalents increased by \$20.6 million due largely to unspent American Rescue Plan Act funding totaling \$68.3 million. Investments increased \$37.6 million due to the investment of unspent cash of the General Fund and the Anti-Crime Sales Tax Fund. Capital assets decreased \$10.5 million, primarily due to depreciation. Long-term liabilities decreased \$69.2 million attributable to annual bond payments and a \$45.3 million decrease in the pension liability due to favorable market conditions. Other liabilities increased \$40.1 million, including unearned American Rescue Plan Act funding of \$65.2 million.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
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Change in Net position

The following table reflects the revenues and expenses from the County's activities for the years ended December 31, 2021 and 2020:

Jackson County, Missouri's Changes in Net Position							
		Governmental Activities		Business-type Activities		Total	
		2021	2020	2021	2020	2021	2020
Revenues							
Program revenues:							
Charges for services	\$	52,499,535	44,864,774	6,354,073	4,897,747	58,853,608	49,762,521
Fines and forfeitures		1,557,697	1,221,825	-	-	1,557,697	1,221,825
Operating grants and contributions		73,173,958	117,044,306	-	-	73,173,958	117,044,306
Capital grants and contributions		1,606,633	15,055,237	-	-	1,606,633	15,055,237
General revenues:							
Property taxes		82,314,205	79,389,134	-	-	82,314,205	79,389,134
Sales taxes		126,703,019	112,024,417	-	-	126,703,019	112,024,417
Other taxes		3,642,878	3,568,969	-	-	3,642,878	3,568,969
Other		868,550	1,622,105	216,556	215,443	1,085,106	1,837,548
Total revenues		<u>342,366,475</u>	<u>374,790,767</u>	<u>6,570,629</u>	<u>5,113,190</u>	<u>348,937,104</u>	<u>379,903,957</u>
Expenses							
General government		89,396,584	93,438,760	-	-	89,396,584	93,438,760
Public safety		56,972,323	55,453,846	-	-	56,972,323	55,453,846
Road, highways and bridges		8,920,832	10,051,032	-	-	8,920,832	10,051,032
Health, welfare and community development		59,747,223	108,409,212	-	-	59,747,223	108,409,212
Culture and recreation		71,279,764	65,665,679	-	-	71,279,764	65,665,679
Interest on long-term debt		18,623,472	19,916,949	-	-	18,623,472	19,916,949
Park enterprise		-	-	4,774,406	4,150,643	4,774,406	4,150,643
Total expenses		<u>304,940,198</u>	<u>352,935,478</u>	<u>4,774,406</u>	<u>4,150,643</u>	<u>309,714,604</u>	<u>357,086,121</u>
Increase (decrease) in net position before transfers		37,426,277	21,855,289	1,796,223	962,547	39,222,500	22,817,836
Transfers		838,340	838,340	(838,340)	(838,340)	-	-
Change in net position		<u>38,264,617</u>	<u>22,693,629</u>	<u>957,883</u>	<u>124,207</u>	<u>39,222,500</u>	<u>22,817,836</u>
Net position – beginning of year		<u>372,461,891</u>	<u>349,768,262</u>	<u>15,755,158</u>	<u>15,630,951</u>	<u>388,217,049</u>	<u>365,399,213</u>
Net position – end of year	\$	<u><u>410,726,508</u></u>	<u><u>372,461,891</u></u>	<u><u>16,713,041</u></u>	<u><u>15,755,158</u></u>	<u><u>427,439,549</u></u>	<u><u>388,217,049</u></u>

Governmental Activities

Governmental revenues decreased by \$32.4 million, while governmental expenses decreased by \$48.0 million. Operating grants and contributions decreased \$43.9 million due to less CARES Act funding earned during the year. In addition, capital grants and contributions decreased \$13.4 million primarily due to a decrease in funding for the Rock Island Railroad project. Sales taxes saw an increase of 14.7 million and charges for services had an increase of 7.6 million as consumers were out more and programs reopened following the pandemic. Health, welfare, and community development expenses decreased \$48.7 million, primarily attributable to less CARES Act funding spent during the year.

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Certain revenues are generated that are specific to governmental program activity. The total of these revenues was \$128.8 million. The following table shows the total cost of services (expenses) and the net cost of services (total cost less program revenues) of the governmental activities for the years ended December 31, 2021 and 2020:

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General government	\$ 89,396,584	93,438,760	(34,066,265)	(33,760,333)
Public safety	56,972,323	55,453,846	(49,165,494)	(53,770,580)
Road, highways and bridges	8,920,832	10,051,032	(7,269,924)	(9,691,203)
Health, welfare and community development	59,747,223	108,409,212	(12,055,952)	(14,456,586)
Culture and recreation	71,279,764	65,665,679	(54,921,268)	(43,153,685)
Interest on long-term debt	18,623,472	19,916,949	(18,623,472)	(19,916,949)
Total	<u>\$ 304,940,198</u>	<u>352,935,478</u>	<u>(176,102,375)</u>	<u>(174,749,336)</u>

Expenses from governmental activities totaled \$304.9 million. However, the net cost of these services was \$176.1 million. The difference represents direct revenues received from charges for services of \$52.5 million, fines and forfeitures of \$1.6 million, operating grants and contributions of \$73.2 million, and capital grants and contributions of \$1.6 million. Taxes and other revenues of \$213.5 million were collected to cover these net costs.

Business-Type Activities

Business-type activities reflected an overall increase in the County's net position of 1.0 million.

Financial Analysis of the County's Funds

Governmental Funds

The focus of Jackson County's governmental funds is to provide information on near-term inflows, outflows and balances of *spendable* resources. Such information may be useful in evaluating the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of the government's resources that are available for spending at the end of the year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$188.5 million. This represented an increase of \$15.5 million in comparison with the prior fiscal year. Of the total fund balances for the governmental funds, \$66.7 million constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable*, *restricted* or *assigned* to indicate that it is 1) not in spendable form (\$0.3 million), 2) restricted for particular purposes (\$93.1 million) or 3) assigned for particular purposes (\$28.4 million).

The General Fund is the chief operating fund of the County. The total fund balance of the General Fund increased by \$9.7 million during the fiscal year, as compared to an increase of \$13.7 million the prior year.

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Revenues increased \$12.8 million and expenditures increased \$8.8 million. Sales tax increased \$7.2 million, property tax increased \$3.2 million and charges for services increased \$2.1 million, due to the waning of the pandemic, the reopening of the economy and the reassessment of property during the housing market boom. A site for a new detention center was purchased for \$8.7 million.

The ARPA Fund was opened in 2021. Revenues equaled expenditures.

The fund balance of the Sports Complex Sales Tax Debt Service Fund increased by \$3.8 million. A \$5.5 million increase in sales tax is attributable to the waning of the pandemic. A \$1.3 million increase in intergovernmental revenues is attributable to an increase in county property tax contributions after reassessment, while a decrease of \$3.0 million in charges for services is due to the pandemic.

Enterprise Fund

The net position of the Park Enterprise Fund increased by \$1.0 million, which is attributable to the waning of the pandemic.

General Fund Budgetary Highlights

This section provides a summary of the variances between: (1) the Original Budget and the Final Amended Budget and (2) the Final Amended Budget and the Actual Amounts for the major funds of the County. Refer to the Budgetary Comparisons presented as Required Supplementary Information for details on these budgetary comparisons.

Original Budget vs. Final Amended Budget

- The total original expenditure budget of \$127.2 million was increased to \$127.5 million (an increase of \$289 thousand) in the General Fund and is considered insignificant.
- Total general governmental functions reflected an overall increase from the original budget of \$341 thousand while the public safety functions reflected an overall decrease from the original budget of \$52 thousand

Final Amended Budget vs. Actual Amounts

The following information provides a summary of the primary factors that resulted in variances in actual revenues compared to the final amended budget:

- Total actual revenues were \$15.4 million more than budgeted in the General Fund. Sales tax collected was \$6.6 million more than budgeted as well as tax collection fees and penalties in the amount of \$4.2 million.

The following information provides a summary of the primary factors that resulted in positive variances in actual expenditures compared to the final amended budget:

- Total actual expenditures were \$13 million less than budgeted in the General Fund. This was mainly due to \$6.6 million savings for public safety and \$2.5 million less spent on special projects in the Public Works Department.

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- Total expenditures of general governmental functions were \$6.5 million less than budgeted in the General Fund, due to fewer improvements than expected. Family Court expenditures were \$1.9 million less than budgeted. County departments were asked to make an effort to provide budgetary savings for the fiscal year.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$627 million (net of accumulated depreciation). This investment in capital assets includes land, infrastructure, construction in progress, buildings, improvements other than buildings, equipment and furniture, vehicles and the Truman Sports Complex.

Jackson County, Missouri's Capital Assets (net)						
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 68,149,262	59,751,074	2,170,150	2,170,150	70,319,412	61,921,224
Infrastructure	91,147,254	90,922,002	5,502,461	5,502,461	96,649,715	96,424,463
Construction in progress	33,240,252	13,414,563	21,366	-	33,261,618	13,414,563
Buildings	110,553,973	114,813,059	1,563,427	1,639,730	112,117,400	116,452,789
Improvements other than buildings	15,516,416	14,271,846	2,212,603	2,326,482	17,729,019	16,598,328
Equipment and furniture	7,015,191	7,211,227	623,198	754,633	7,638,389	7,965,860
Vehicles	4,778,925	4,860,878	27,968	32,344	4,806,893	4,893,222
Truman Sports Complex	284,900,367	320,298,287	-	-	284,900,367	320,298,287
Total	<u>\$ 615,301,640</u>	<u>625,542,935</u>	<u>12,121,173</u>	<u>12,425,801</u>	<u>627,422,813</u>	<u>637,968,736</u>

The County has elected to employ the *modified depreciation approach* in accounting for its infrastructure-related capital assets. Significant events related to the condition of the County's infrastructure assets during the fiscal year were as follows:

- The assessed overall condition rating of the County's street system in good or better condition decreased from an overall condition rating of 61.96% in fiscal year 2020 to 63.00% at the end of the current fiscal year.
- The County has made the commitment to preserve and maintain the network of infrastructure assets at a 55% overall condition level. The condition level referenced above at the end of the fiscal year indicates that the County is meeting this commitment.

The estimated amount required to maintain eligible infrastructure assets at an appropriate level of condition for the fiscal year was \$7,005,000 while actual amounts spent were \$7,027,000, a difference of \$22,000. Additional information on the capital assets of the County can be found in the *notes to basic financial statements* of this report located in note 2(g) on pages 71 through 73.

JACKSON COUNTY, MISSOURI
Management's Discussion and Analysis
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Long-Term Debt

At the end of fiscal year 2021, the County had a total debt obligation outstanding of \$340.8 million excluding bond premium, compensated absences and other liabilities. During the year, \$37.8 million of debt was retired while \$9.8 million of new debt was issued for the fiscal year. This resulted in a 7.6% decrease in the County's outstanding debt obligation:

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Special obligation bonds	\$ 332,825,000	359,920,000	—	—	332,825,000	359,920,000
Obligation to U.S. government	7,739,380	8,111,004	—	—	7,739,380	8,111,004
Capital lease obligations	210,023	810,791	—	—	210,023	810,791
Total	<u>\$ 340,774,403</u>	<u>368,841,795</u>	<u>—</u>	<u>—</u>	<u>340,774,403</u>	<u>368,841,795</u>

Additional information on the long-term debt activity of the County can be found in the *notes to basic financial statements* of this report located in note 2(e) on pages 65 through 69.

Bond Ratings

In October 2021, Moody's Investor Services, Inc. (Moody's) assigned a rating of "Aa2" to the Series 2021 Special Obligation Refunding Bonds. The bonds were used for the purpose of (a) refunding of the Jackson County, Missouri Special Obligation Bonds, Series 2011B, and (b) paying costs related to the issuance of the Series 2021 Bonds.

Requests for Information

This financial report is designed to provide the reader a general overview of the County's finances. Questions or requests for more information concerning any of the information provided in this report should be directed to Bob Crutsinger, Director of Finance and Purchasing, Finance Department, Jackson County, Missouri, 415 East 12th Street, Room 105, Kansas City, Missouri 64106.

JACKSON COUNTY, MISSOURI

Statement of Net Position

December 31, 2021

Assets	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Developmental Disability Services
Cash and cash equivalents	\$ 159,115,039	5,837,066	164,952,105	10,647,987
Investments	37,603,978	-	37,603,978	-
Receivables (net of allowance for uncollectible)	84,660,150	1,287	84,661,437	5,723,165
Other assets	695,730	105,448	801,178	185,703
Restricted assets:				
Cash and cash equivalents	24,350,781	-	24,350,781	-
Investments	684,296	-	684,296	-
Taxes receivable	8,803,109	-	8,803,109	-
Intergovernmental receivable	-	-	-	-
Accrued interest	94	-	94	-
Accounts receivable	1,046,823	-	1,046,823	-
Capital assets:				
Nondepreciable	192,536,768	7,693,977	200,230,745	2,051,104
Depreciable, net	422,764,872	4,427,196	427,192,068	7,663,930
Total assets	932,261,640	18,064,974	950,326,614	26,271,889
Deferred Outflows of Resources				
Deferred outflows of resources - pension	7,968,882	144,422	8,113,304	-
Deferred outflows of resources - other post-employment benefits	917,024	15,527	932,551	-
Deferred charge on refunding	18,191,073	-	18,191,073	-
Total deferred outflows of resources	27,076,979	159,949	27,236,928	-
Liabilities				
Accounts payable and other current liabilities	30,046,318	553,932	30,600,250	1,121,938
Due to other governments	3,579,977	-	3,579,977	-
Unearned revenues	72,047,065	-	72,047,065	1,923
Accounts payable from restricted assets	3,587,779	-	3,587,779	-
Interest payable from restricted assets	1,478,349	-	1,478,349	-
Long-term liabilities:				
Due within one year	37,793,416	23,175	37,816,591	142,928
Due in more than one year	366,502,859	247,721	366,750,580	1,244,029
Total liabilities	515,035,763	824,828	515,860,591	2,510,818
Deferred Inflows of Resources				
Deferred inflows of resources - pension	31,412,245	641,066	32,053,311	-
Deferred inflows of resources - other post-employment benefits	2,164,103	45,988	2,210,091	-
Total deferred inflows of resources	33,576,348	687,054	34,263,402	-
Net Position				
Net investment in capital assets	269,335,015	12,121,173	281,456,188	8,328,077
Restricted for:				
Capital projects	5,524,762	-	5,524,762	-
Debt service	23,603,417	-	23,603,417	-
Workers' compensation claims	694,045	-	694,045	-
Unrestricted	111,569,269	4,591,868	116,161,137	15,432,994
Total net position	\$ 410,726,508	16,713,041	427,439,549	23,761,071

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Activities

Year ended December 31, 2021

						Net (Expense) Revenues and Changes in Net Position			
Functions/Programs	Expenses	Program Revenues				Primary Government			Component Unit
		Charges for Services	Fines and Forfeitures	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	Developmental Disability Services
Primary government:									
Governmental activities:									
General government	\$ 89,396,584	40,013,780	1,538,218	13,778,321	-	(34,066,265)	-	(34,066,265)	-
Public safety	56,972,323	6,903,109	19,479	884,241	-	(49,165,494)	-	(49,165,494)	-
Road, highways, and bridges	8,920,832	407,139	-	279,359	964,410	(7,269,924)	-	(7,269,924)	-
Health, welfare, and community development	59,747,223	2,325,736	-	45,309,093	56,442	(12,055,952)	-	(12,055,952)	-
Culture and recreation	71,279,764	2,849,771	-	12,922,944	585,781	(54,921,268)	-	(54,921,268)	-
Interest on long-term debt	18,623,472	-	-	-	-	(18,623,472)	-	(18,623,472)	-
Total governmental activities	304,940,198	52,499,535	1,557,697	73,173,958	1,606,633	(176,102,375)	-	(176,102,375)	-
Business-type activities:									
Park enterprise	4,774,406	6,354,073	-	-	-	-	1,579,667	1,579,667	-
Total primary government	309,714,604	58,853,608	1,557,697	73,173,958	1,606,633	(176,102,375)	1,579,667	(174,522,708)	-
Component unit:									
Developmental Disability Services	17,396,109	-	-	7,727,738	-	-	-	-	(9,668,371)
General revenues:									
Property taxes						82,314,205	-	82,314,205	9,547,137
Sales taxes						126,703,019	-	126,703,019	-
Financial institution taxes						434,623	-	434,623	-
Cigarette tax						1,742,315	-	1,742,315	-
Gasoline tax						836,886	-	836,886	-
Vehicle sales tax						277,635	-	277,635	-
Motor vehicle tax from State of Missouri						125,394	-	125,394	-
County stock insurance tax						226,025	-	226,025	-
Unrestricted investment earnings						41,089	-	41,089	10,276
Miscellaneous						827,461	216,556	1,044,017	815,469
Transfers						838,340	(838,340)	-	-
Total general revenues and transfers						214,366,992	(621,784)	213,745,208	10,372,882
Change in net position						38,264,617	957,883	39,222,500	704,511
Net position - beginning of year						372,461,891	15,755,158	388,217,049	23,056,560
Net position – end of year						\$ 410,726,508	16,713,041	427,439,549	23,761,071

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Balance Sheet

Governmental Funds

December 31, 2021

Assets	Major Funds				
	General Fund	ARPA Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ 54,924,728	68,290,088	-	31,957,705	155,172,521
Investments	25,514,946	-	-	12,089,032	37,603,978
Restricted assets:					
Cash and cash equivalents	-	-	14,387,605	9,953,427	24,341,032
Taxes receivable	-	-	8,803,109	-	8,803,109
Accounts receivable	-	-	1,046,823	-	1,046,823
Accrued interest	-	-	-	94	94
Receivables (net of allowance for uncollectible):					
Taxes	29,305,747	-	-	36,591,025	65,896,772
Tax assessment and collection fees	7,227,277	-	-	4,397,153	11,624,430
Intergovernmental	1,539,298	-	-	2,921,725	4,461,023
Accounts	323,845	-	-	2,159,906	2,483,751
Accrued interest	117,652	-	-	76,522	194,174
Prepaid expenditures	297,583	-	3,250	8,062	308,895
Due from other funds	601,178	-	-	-	601,178
Total assets	<u>\$ 119,852,254</u>	<u>68,290,088</u>	<u>24,240,787</u>	<u>100,154,651</u>	<u>312,537,780</u>
Liabilities:					
Accounts payable	\$ 5,663,854	3,120,188	-	12,322,446	21,106,488
Accounts payable from restricted assets	-	-	-	3,587,779	3,587,779
Salaries, taxes, and benefits	6,550,181	-	-	2,363,763	8,913,944
Intergovernmental payables	2,398,351	-	-	1,181,626	3,579,977
Due to other funds	-	-	-	580,054	580,054
Unearned revenues	150	65,169,900	-	6,877,015	72,047,065
Total liabilities	<u>14,612,536</u>	<u>68,290,088</u>	<u>-</u>	<u>26,912,683</u>	<u>109,815,307</u>
Deferred inflows of resources:					
Unavailable revenue – property taxes	<u>5,841,314</u>	<u>-</u>	<u>-</u>	<u>8,348,147</u>	<u>14,189,461</u>
Total deferred inflows of resources	<u>5,841,314</u>	<u>-</u>	<u>-</u>	<u>8,348,147</u>	<u>14,189,461</u>
Fund balances:					
Nonspendable:					
Prepaid expenditures	297,583	-	3,250	8,062	308,895
Restricted:					
Prosecuting attorney's activities	-	-	-	780,017	780,017
Assessment maintenance	-	-	-	8,665,121	8,665,121
Document preservation	-	-	-	477,020	477,020
Emergency telephone system	-	-	-	4,614,016	4,614,016
Homeless assistance	-	-	-	502,267	502,267
Anti-crime activities	-	-	-	16,129,343	16,129,343
Domestic violence shelter funding	-	-	-	27,812	27,812
Law enforcement	-	-	-	1,398,813	1,398,813
Road construction and maintenance	-	-	-	5,037,824	5,037,824
Health and welfare	-	3,892,092	-	8,740,380	12,632,472
Juvenile services	-	-	-	1,198	1,198
Sewer system service	-	-	-	121,652	121,652
Truman Sports Complex activities	-	-	-	5,191,284	5,191,284
Culture and recreation	-	-	-	9,395,708	9,395,708
Rock Island Railroad project	-	-	-	430,270	430,270
Debt service	-	-	24,237,537	840,980	25,078,517
Compensated absences	-	-	-	1,892,998	1,892,998
Available for grant match	-	-	-	689,076	689,076
Assigned:					
Wellness education	196,621	-	-	-	196,621
Elevator modernization	522,538	-	-	-	522,538
Equipment	1,013,558	-	-	-	1,013,558
Mass appraisal system	7,095,108	-	-	-	7,095,108
Maintenance and repair (encumbrances)	196,131	-	-	-	196,131
Purchases on order (encumbrances)	893,412	-	-	-	893,412
Contractual services (encumbrances)	5,786,104	-	-	-	5,786,104
Compensated absences	5,983,744	-	-	-	5,983,744
Subsequent year appropriation	6,728,838	-	-	-	6,728,838
Unassigned	<u>70,684,767</u>	<u>(3,892,092)</u>	<u>-</u>	<u>(50,020)</u>	<u>66,742,655</u>
Total fund balances	<u>99,398,404</u>	<u>-</u>	<u>24,240,787</u>	<u>64,893,821</u>	<u>188,533,012</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 119,852,254</u>	<u>68,290,088</u>	<u>24,240,787</u>	<u>100,154,651</u>	<u>312,537,780</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

December 31, 2021

Total fund balances for governmental funds	\$ 188,533,012
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:	
Capital assets	1,282,592,979
Less accumulated depreciation	<u>(667,291,339)</u>
Total capital assets	615,301,640
Internal service funds are used by the County to charge the cost of office services and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	(4,817,206)
Some of the County's revenues, including taxes, will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as unavailable revenue in the fund financial statements	14,189,461
Long-term liabilities, including bonds payable and net pension liability, are not due and payable in the current period and, therefore, are not reported in the funds	(394,502,681)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds	(1,478,349)
Certain items are deferred in the statement of net position that are not available to pay for current period expenditures or are not due and payable in the current period and, therefore, are not reported in the funds	
Deferred outflows of resources - pension	7,968,882
Deferred outflows of resources - other post-employment benefits	917,024
Deferred inflows of resources - pension	(31,412,245)
Deferred inflows of resources - other post-employment benefits	(2,164,103)
Deferred charge on refunding	<u>18,191,073</u>
Total net position of governmental activities	<u>\$ 410,726,508</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year ended December 31, 2021

	Major Funds				
	Sports		Sports Complex Sales Tax	Nonmajor	Total
	General Fund	ARPA Fund	Debt Service Fund	Governmental Funds	Governmental Funds
Revenues:					
Taxes:					
Property taxes	\$ 30,324,647	-	-	52,721,424	83,046,071
Sales taxes	54,906,869	-	43,680,081	28,116,069	126,703,019
Other taxes	2,402,964	-	-	1,239,914	3,642,878
Licenses and permits	690,579	-	-	1,359,179	2,049,758
Intergovernmental	11,347,244	3,105,922	8,498,667	51,828,758	74,780,591
Charges for services	30,654,624	-	2,595,965	17,199,188	50,449,777
Fines and forfeitures	1,459,195	-	-	98,502	1,557,697
Interest	37,129	-	127	3,833	41,089
Miscellaneous	395,981	-	-	419,306	815,287
Total revenues	<u>132,219,232</u>	<u>3,105,922</u>	<u>54,774,840</u>	<u>152,986,173</u>	<u>343,086,167</u>
Expenditures:					
Current:					
General government	96,925,215	-	-	12,488,074	109,413,289
Public safety	26,210,080	-	-	31,754,780	57,964,860
Roads, highways, and bridges	-	-	-	10,428,381	10,428,381
Health, welfare, and community development	-	3,105,922	-	58,009,731	61,115,653
Culture and recreation	98,268	-	-	38,022,400	38,120,668
Capital outlay:					
Culture and recreation	-	-	-	8,127,886	8,127,886
Debt service:					
Principal retirement	105,011	-	17,605,000	8,616,623	26,326,634
Interest and fiscal charges	-	-	12,430,748	4,207,429	16,638,177
Bond issuance cost	-	-	-	172,373	172,373
Total expenditures	<u>123,338,574</u>	<u>3,105,922</u>	<u>30,035,748</u>	<u>171,827,677</u>	<u>328,307,921</u>
Excess (deficiency) of revenues over (under) expenditures	<u>8,880,658</u>	<u>-</u>	<u>24,739,092</u>	<u>(18,841,504)</u>	<u>14,778,246</u>
Other financing sources (uses):					
Issuance of debt	-	-	-	9,760,000	9,760,000
Premium on bond issuance	-	-	-	1,448,910	1,448,910
Payment to bond escrow agent	-	-	-	(11,024,324)	(11,024,324)
Transfers in	1,505,585	-	-	38,355,116	39,860,701
Transfers out	(732,623)	-	(20,893,798)	(17,705,940)	(39,332,361)
Total other financing sources (uses)	<u>772,962</u>	<u>-</u>	<u>(20,893,798)</u>	<u>20,833,762</u>	<u>712,926</u>
Net change in fund balances	<u>9,653,620</u>	<u>-</u>	<u>3,845,294</u>	<u>1,992,258</u>	<u>15,491,172</u>
Fund balances – beginning of year	<u>89,744,784</u>	<u>-</u>	<u>20,395,493</u>	<u>62,901,563</u>	<u>173,041,840</u>
Fund balances – end of year	<u>\$ 99,398,404</u>	<u>-</u>	<u>24,240,787</u>	<u>64,893,821</u>	<u>188,533,012</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities

Year ended December 31, 2021

Net change in fund balance – total governmental funds	\$ 15,491,172
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:	
Capital outlay for assets capitalized	33,353,860
Depreciation expense	(43,595,155)
	<u>(10,241,295)</u>
Some revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements:	
Change in unavailable revenues	(731,866)
The issuance of long-term debt (<i>e.g.</i> , bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:	
Issuance of debt	(9,760,000)
Premium on debt issuance	(1,448,910)
Amortization of premium	3,932,487
Payment to bond escrow agent	11,024,324
Debt repayment	26,803,068
Amortization of deferred charge on refunding	(1,850,275)
Deferred charge on refunding	19,324
Net decrease in compensated absences	385,066
Decrease in lease payments receivable	(495,757)
Decrease in lease interest receivable	(7,668)
Decrease in net pension liability	44,440,144
Increase in other post-employment benefits liability	(87,095)
Net decrease in deferred outflows for pension	(835,035)
Net increase in deferred outflows for other post-employment benefits	347,846
Net increase in deferred inflows for pension	(30,922,467)
Net increase in deferred inflows for other post-employment benefits	(555,000)
	<u>40,990,052</u>
Interest is expensed when accrued, whereas in the funds it is expensed when paid	45,021
The internal service funds are used by the County to charge the costs of office services and workers' compensation to the individual funds. The net income of the internal service funds is reported in the statement of activities	(7,288,467)
Changes in net position of governmental activities	<u>\$ 38,264,617</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Net Position

Proprietary Funds

December 31, 2021

Assets	Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Current assets:		
Cash and cash equivalents	\$ 5,837,066	3,942,518
Receivables (net of allowance for uncollectible)	1,287	-
Inventory	105,448	-
Other assets	-	386,835
Total current assets	<u>5,943,801</u>	<u>4,329,353</u>
Noncurrent assets:		
Restricted assets:		
Cash and cash equivalents	-	9,749
Investments	-	684,296
Capital assets (net of accumulated depreciation)	<u>12,121,173</u>	<u>-</u>
Total noncurrent assets	<u>12,121,173</u>	<u>694,045</u>
Total assets	<u>18,064,974</u>	<u>5,023,398</u>
Deferred Outflows of Resources		
Deferred outflows of resources - pension	144,422	-
Deferred outflows of resources - other post-employment benefits	<u>15,527</u>	<u>-</u>
Total deferred outflows of resources	<u>159,949</u>	<u>-</u>
Liabilities		
Current liabilities:		
Accumulated compensated absences	23,175	-
Accounts payable	418,490	25,886
Claims and judgments payable (note (2)(j))	-	9,783,028
Salaries, taxes, and benefits	135,442	-
Due to other funds	-	21,124
Total current liabilities	<u>577,107</u>	<u>9,830,038</u>
Noncurrent liabilities:		
Accumulated compensated absences	142,708	-
Claims and judgments payable (note (2)(j))	-	10,566
Net pension liability	14,417	-
Net other post-employment benefit liability	<u>90,596</u>	<u>-</u>
Total noncurrent liabilities	<u>247,721</u>	<u>10,566</u>
Total liabilities	<u>824,828</u>	<u>9,840,604</u>
Deferred Inflows of Resources		
Deferred inflows of resources - pension	641,066	-
Deferred inflows of resources - other post-employment benefits	<u>45,988</u>	<u>-</u>
Total deferred inflows of resources	<u>687,054</u>	<u>-</u>
Net Position		
Net investment in capital assets	12,121,173	-
Restricted for workers' compensation claims	-	694,045
Unrestricted	<u>4,591,868</u>	<u>(5,511,251)</u>
Total net position	<u>\$ 16,713,041</u>	<u>(4,817,206)</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

Year ended December 31, 2021

	Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Operating revenues:		
Charges for services	\$ 6,354,073	3,545,723
Miscellaneous	216,556	12,174
Total operating revenues	<u>6,570,629</u>	<u>3,557,897</u>
Operating expenses:		
Personal services	2,463,859	-
Contractual services	558,130	11,154,696
Materials and supplies	1,307,385	1,668
Depreciation and amortization	445,032	-
Total operating expenses	<u>4,774,406</u>	<u>11,156,364</u>
Operating income	<u>1,796,223</u>	<u>(7,598,467)</u>
Transfer in	-	310,000
Transfers out	(838,340)	-
Total other financing sources (uses)	<u>(838,340)</u>	<u>310,000</u>
Change in net position	957,883	(7,288,467)
Net position – beginning of year	15,755,158	2,471,261
Net position – ending of year	<u><u>\$ 16,713,041</u></u>	<u><u>(4,817,206)</u></u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Cash Flows

Proprietary Funds

Year ended December 31, 2021

	Business-type activities – Park Enterprise Fund	Governmental activities – Internal Service Funds
Cash flows from operating activities:		
Receipts from customers	\$ 6,570,628	3,701,462
Payments to suppliers	(1,519,766)	(195,165)
Payments to employees	(2,669,196)	
Claims paid	-	(3,904,893)
Net cash provided by (used in) operating activities	<u>2,381,666</u>	<u>(398,596)</u>
Cash flows from noncapital financing activities:		
Transfers to other funds	(838,340)	310,000
Advances from other funds	-	(268,372)
Net cash (used in) provided by noncapital financing activities	<u>(838,340)</u>	<u>41,628</u>
Cash flows from capital and related financing activities:		
Purchase of capital assets	(140,404)	-
Net cash used in capital and related financing activities	<u>(140,404)</u>	<u>-</u>
Cash flows from investing activities:		
Purchase of investment	-	(514,027)
Investment matured	-	505,014
Interest received	-	34,611
Net cash provided by investing activities	<u>-</u>	<u>25,598</u>
Net increase (decrease) in cash and cash equivalents	1,402,922	(331,370)
Cash and cash equivalents at beginning of year	<u>4,434,144</u>	<u>4,283,637</u>
Cash and cash equivalents at end of year	\$ <u><u>5,837,066</u></u>	\$ <u><u>3,952,267</u></u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 1,854,579	(7,598,467)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	445,032	-
Changes in assets and liabilities:		
Receivables	(1)	-
Other assets	9,376	143,565
Accounts payable	336,374	(19,139)
Salaries, taxes, and benefits	47,938	-
Net pension liability	(906,942)	-
Net other post-employment benefits liability	(2,588)	-
Deferred outflows of resources - pension	56,905	-
Deferred outflows of resources - other post-employment benefits	(5,533)	-
Deferred inflows of resources - pension	573,181	-
Deferred inflows of resources - other post-employment benefits	11,539	-
Accumulated compensated absences	(38,194)	-
Claims and judgments	-	7,075,445
Net cash provided by (used in) operating activities	\$ <u><u>2,381,666</u></u>	\$ <u><u>(398,596)</u></u>
Noncash investing, capital and financing activities:		
Change in fair value of restricted investment	-	(14,997)

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2021

Assets	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2021)	Custodial Funds
Cash and cash equivalents	\$ 659	-	457,191,830
Investments:			
U.S. government securities	-	19,264,953	-
Bond collective trust fund	-	61,572,666	-
Limited partnership	-	7,658,152	-
International Equity Fund	-	53,946,009	-
Long-Short Equity Fund	-	34,132,752	-
Emerging Markets Equity Fund	-	24,328,231	-
S&P 500 Index Fund	-	26,019,556	-
Corporate stocks	-	84,776,625	-
Corporate bonds and debentures	-	18,758,447	-
Municipal bonds	-	143,143	-
Money market	-	8,407,822	-
Real estate pooled separate account	-	18,401,147	-
Special Situations Property Fund	-	17,138,279	-
Receivables (net of allowance for uncollectible):	-		
Accrued interest and dividends	-	298,662	1,618
Contributions	-	10,299	-
Total assets	<u>659</u>	<u>374,856,743</u>	<u>457,193,448</u>
Liabilities			
Due to governments	-	-	415,210,758
Accrued expense	-	649,688	7,500
Total liabilities	<u>-</u>	<u>649,688</u>	<u>415,218,258</u>
Net Position			
Net position restricted for cemetery maintenance	659	-	-
Net position restricted for pensions	-	374,207,055	-
Net position restricted for other governments, organizations, and/or individuals	-	-	41,975,190
Total net position	<u>\$ 659</u>	<u>374,207,055</u>	<u>41,975,190</u>

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year ended December 31, 2021

	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2020)	Custodial Funds
Additions:			
Contributions:			
Employer contributions	\$ -	11,954,596	-
Employee contributions	-	28,984	-
Tax collections for other governments	-	-	1,480,454,487
Other collections for other governments	-	-	2,707,942
Contributions to inmate accounts	-	-	2,108,561
Other reimbursements	-	-	3,710
Municipal bond collections	-	-	7,244
Total contributions	-	11,983,580	1,485,281,944
Investment earnings:			
Interest and dividends	-	1,897,190	104,826
Net appreciation (depreciation) in the fair value of investments:			
U.S. government securities	-	(469,208)	-
Bond collective trust fund	-	2,144,344	-
Limited partnership	-	2,086,993	-
International Equity Fund	-	15,837,216	-
Long-Short Equity Fund	-	5,632,687	-
Emerging Markets Equity Fund	-	7,089,220	-
S&P 500 Index Fund	-	7,540,055	-
Corporate stocks	-	27,053,428	-
Corporate bonds and debentures	-	(187,350)	-
Municipal bonds	-	(2,434)	-
Real estate pooled separate account	-	1,351,100	-
Special Situations Property Fund	-	1,543,416	-
Total investment income	-	71,516,657	104,826
Less investment expense	-	1,635,058	-
Net investment income	-	69,881,599	104,826
Total additions	-	81,865,179	1,485,386,770
Deductions:			
Benefits paid to participants	-	15,682,065	-
Administrative expenses	-	220,928	-
Taxes distributed to other governments	-	-	1,469,329,395
Other collections distributed to other governments	-	-	2,707,942
Distributed to inmates	-	-	347,365
Distributed detention center vendors	-	-	1,295,360
Bonds distributed to individuals	-	-	463,335
Total deductions	-	15,902,993	1,474,143,397
Change in net position	-	65,962,186	11,243,373
Net position – beginning of year	659	308,244,869	30,731,817
Net position – ending of year	\$ 659	374,207,055	41,975,190

See accompanying notes to basic financial statements.

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

Jackson County, Missouri (the County), incorporated in 1826, is located in the northwestern quadrant of Missouri. Subject to State Constitution, the County operates pursuant to a County Charter, and in accordance with other laws governing the County. The Charter, enacted in 1970, provides for home rule County government. Under Missouri law, the County is defined as a First Class County and is governed by an elected County Executive and a nine-member County Legislature.

The County provides some services on a countywide basis and some services only to unincorporated areas of the County. Within appropriate jurisdictions, the County provides road construction and maintenance, park facilities and maintenance, tax assessments and collections, law enforcement, court services, prosecution of violations of state statutes, criminal detention, family support services, public healthcare and sanitary sewer services.

The accompanying financial statements include the County and its component units, entities for which the County is considered to be financially responsible. Blended component units, although legally separate entities, are considered to be part of the County's operations. One discretely presented component unit is reported in a separate column in the government-wide financial statements (refer to note below for description) to emphasize that it is legally separate from the County.

Blended Component Units

The following legally separate entities are component units that are, in substance, a part of the County's general operations. These component units provide services entirely, or almost entirely, to the primary government or provide services that exclusively, or almost exclusively, benefit the primary government. Data from these units is combined with data of the primary government for financial reporting purposes.

Public Facilities Authority (Authority) – The Authority is governed by a nine-member board elected by the board of directors, subject to the approval of the County Executive and the County Legislature. The Authority is responsible for financing and constructing the County's public buildings. Bond issuance authorization is approved by the County Legislature and the legal liability for the Authority's debt remains with the County and will be repaid with County resources. The Authority is presented as a governmental fund. No separately issued financial statements are prepared for the Authority.

Public Building Corporation (Corporation) – The Corporation is governed by a five-member board elected by the board of directors, subject to the approval of the County Executive and the County Legislature. The Corporation is responsible for financing public sites, buildings, facilities and equipment for the benefit or use of the County. Bond issuance authorization is

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

approved by the County Legislature and the legal liability for the Corporation's debt remains with the County and will be repaid with County resources. The Corporation is presented as a governmental fund. No separately issued financial statements are prepared for the Corporation.

Discretely Presented Component Unit

Developmental Disability Services of Jackson County – EITAS (the Organization) – The Organization is governed by a nine-member board appointed by the County Executive. The purpose of the Organization is to provide sheltered workshops, residence facilities or related services for the care of developmentally disabled persons. The County has the authority to set the property tax levy for the Organization (subject to certain statutory limitations), however, financial benefit or burden does not exist. The County believes that it would be misleading to exclude the Organization from the financial statements.

Complete financial statements for this component unit may be obtained from the administrative office of the Developmental Disability Services of Jackson County – EITAS at 8511 Hillcrest, Kansas City, Missouri 64138.

Related Organization

On November 8, 2016, the voters of Jackson County approved a countywide sales tax of one-eighth of one cent for a period of seven years to establish a Community Children's Services Fund. The sales tax became effective April 1, 2017. The purpose of the fund is to provide services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families. Establishment of the fund is authorized by Sections 67.1775 and 210.861, RSMo. The County Executive appoints the nine-member board. No more than one member from any County Legislative District may serve at one time. Board members must be Jackson County residents and hold no other County office. The Board oversees revenues and administers disbursement of funds from the Community Children's Services Fund. The County does not have authority to impose its will on the Board and there is no benefit or burden relationship between the Board and the County. Financial statements for this related organization may be obtained from their administrative office at 3100 Broadway Blvd, Suite 227, Kansas City, Missouri 64111.

(b) Government-Wide and Fund 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 nonfiduciary activities of the County and its component unit. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In addition, activities of the primary government are reported separately from the activities of the *discretely presented component unit*.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter have been excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

(c) *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The government-wide, proprietary and fiduciary fund 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. Nonexchange transactions in which the County gives (or receives) value without directly receiving (or giving) equal value include property taxes, sales taxes, grants, entitlements, and donations. Revenue from property taxes is recognized, on an accrual basis, as revenues in the year for which they are levied. Revenue from sales taxes is recognized in the year in which the underlying exchange (sale) occurs. 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 of focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, *i.e.*, amounts measurable and available to finance the County's operations or of a material amount and not collected at the normal time of receipt. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Available is generally defined as expected to be received within 60 days of fiscal year-end for property taxes, 90 days for sales taxes, interest, charges for services (pursuant to a specific contract or agreement), or 365 days for intergovernmental revenues. However, the County reserves the right to apply judgment, as noted in National Council on Governmental Accounting Statement 1, paragraph 62, in the application of the "susceptibility to accrual" criteria with regard to the consideration of the materiality of the item in question, the practicality of accrual, and the consistency in application.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, expenditures on debt service, as well as expenditures related to compensated absences, pension costs, and claims and judgments, are recorded only when payment is due. Encumbrances are not recognized as expenditures; however, open encumbrances are reported as part of fund balance and will be honored in subsequent years.

Licenses and permits, fines and forfeitures, charges for services (excluding those for specific services performed in the current year pursuant to contract or agreement), and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The County reports the following major governmental funds:

General Fund: The General Fund is the County's primary operating fund. It is used to account for all financial resources applicable to the general operations of County government, except those required to be accounted for in another fund. Revenues and other financing sources for this fund include taxes, licenses and permits, intergovernmental sources, charges for services, fines and forfeitures, interest, miscellaneous sources and transfers from other governmental funds.

County Improvement Fund: The County Improvement Fund is a general fund used to account for a variety of improvements and upgrades throughout the County. Revenues and other financing sources for this fund are transfers from the General Fund, interest, and insurance proceeds. The fund is combined with the General Fund for financial reporting purposes.

ARPA Fund: The ARPA Act Fund is used to account for the American Rescue Plan Aid (ARPA) Act funding received from the federal government. Revenues for this fund include intergovernmental sources.

Sports Complex Sales Tax Debt Service Fund: The Sports Complex Sales Tax Debt Service Fund is used to account for the payment of debt owed for renovations to Arrowhead Stadium, Kauffman Stadium and central service facilities. Revenues and other financing sources for this fund include taxes, intergovernmental sources, charges for services, interest and transfers from other governmental funds.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

The County reports the following major proprietary fund:

Park Enterprise Fund: The Park Enterprise Fund is used to account for the revenues and expenses resulting from operations of Park Enterprise activity.

Additionally, the County reports the following fund types:

Internal Service Funds: Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments on a cost-reimbursement basis. The County operates two internal service funds: (1) the Office Services Fund is used to account for the printing, duplicating and mailing services performed for the County's departments and (2) the Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation and general liability expenses.

Pension Trust Fund: The Pension Trust Fund is used to account for the activities of the Jackson County, Missouri Revised Pension Plan (the Plan), which accumulates resources for pension benefit payments to qualified County employees. The Plan is a component unit of the County that is reported as a fiduciary pension trust fund.

Custodial Funds: Custodial Funds are used to account for resources held by the County in a trustee capacity for other governments and/or other funds. These funds account for activities of collections for other taxing units by the Director of Collections, inmate funds, collection of fines & fees, and other miscellaneous custodial activities.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues in the governmental statement of activities include (1) charges to customers or applicants for goods, services, or privileges provided and fines and forfeitures; (2) operating grants and contributions; and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal revenues of the Park Enterprise Fund are charges to customers for sales and services. Operating expenses for the enterprise fund and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets (in the enterprise fund). All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first and then unrestricted resources, as they are needed.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

(d) *Cash and Investments*

Deposits consist of cash on hand and cash in banks, including time deposits, certificates of deposit and money market securities with original maturities of three months or less. Investments by the County, other than those of the Pension Plan, consist of a Treasury Notes, some of which are classified as a restricted assets in conjunction with an escrow agreement between the County and the State of Missouri for self-insurance of workers' compensation claims. Missouri State Statutes authorize the County, with certain restrictions, to deposit funds in open accounts, time deposits and certificates of deposit. Statutes also require that collateral pledged must have a fair value equal to 100% of the funds deposited, less insured amounts. Collateral securities must be held by the County or a disinterested third party and must be of the kind prescribed by State Statute and approved by the State. The County maintains most of its deposits on a pooled basis, which are available for use by most funds.

Investments with original maturities of one year or less are carried at amortized cost, which approximates fair value. All other investments for the County are reported at fair value based on quoted market prices. Market value is used as fair value for those securities for which market quotations are readily available. County policy is to invest only in securities that are authorized as collateral for deposits under state law.

(e) *Interfund Receivables and Payables*

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as "internal balances."

(f) *Property Taxes*

The County levies property taxes on September 1 for the current year based on assessed values as of the prior January 1 for all real and personal property located in the County. Property taxes are billed after all taxing jurisdictions levies are set and are due by December 31.

On January 1, the County may assess interest, penalties and fees to all property for which taxes are unpaid. The interest consists of a 1.5% per month charge up to a maximum of 18.0% per year and fees are a one-time 8.0% charge. Taxes remaining unpaid for three years are collected through foreclosure proceedings.

(g) *Restricted Assets*

Certain resources of the Longview/Blue Springs Lakes, Public Facilities Authority, Special Obligation Bond, Sports Complex Sales Tax and Sports Complex/Parks (debt service funds) and Sports Complex Sales Tax (capital project fund) are classified as restricted assets on the balance sheet due to provisions in the bond covenants that provide for the segregation of assets into accounts and place restrictions on their use.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

In the debt service funds, the “bond fund” account is used to accumulate amounts sufficient to meet payments on principal and interest of the applicable bonds. The “bond reserve” account is used to segregate resources for payment of principal and interest on all bonds to the extent that moneys are not available in the “bond fund.”

In the capital project funds, the “project fund” accounts are used to segregate bond proceeds and earnings that are restricted for specific capital project expenditures in conjunction with bond covenants.

In addition, certain resources of the Self-Insurance Fund (internal service fund), are classified as restricted assets in conjunction with an escrow agreement between the County and the State of Missouri for self-insurance of workers’ compensation claims.

At year-end, all resources classified as restricted assets in these funds were comprised of cash or cash equivalents.

(h) Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, equipment and furniture, vehicles, and infrastructure (e.g., road, highways, bridges and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000 or more and an estimated useful life greater than one operating cycle. Such assets are recorded at historical cost or estimated historical cost if actual cost information is not available. Donated capital assets are recorded at estimated acquisition market value at the date of donation.

Additions, improvements and expenditures that significantly extend the useful life of a noninfrastructure asset are capitalized and depreciated over the remaining useful life of the related asset. The costs of normal maintenance and repair that do not add to the value of the asset or materially extend assets’ lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized in the current fiscal year.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	50
Improvements other than buildings	10–20
Equipment and furniture	5–20
Vehicles	8
Truman Sports Complex improvements	20

General governmental infrastructure assets have been capitalized retroactively to 1980 at historical cost. The County has elected to utilize the modified approach in accounting for its infrastructure assets. As such, no depreciation expense is reported for infrastructure assets, nor are amounts capitalized in connection with improvements that lengthen the lives of these assets, unless the improvements also increase their service potential. The County has made the commitment to preserve and maintain the network of infrastructure assets at a 55% overall condition level. The Public Works department maintains an inventory of these assets and performs periodic condition assessments to ensure that this condition level is being maintained. The Public Works department will also make an annual estimate of the amounts that need to be expended to preserve and maintain these assets at the predetermined condition level.

(i) *Compensated Absences*

Permanent, full-time County employees accumulate sick leave at a rate of one day for each month worked for a total of twelve days each year. Unused sick leave may be carried over indefinitely and unused vacation and compensatory time may be carried over subject to certain limits. Upon retirement, termination, or resignation, employees are paid a percentage of accumulated sick leave. Employees earn ten to twenty-five days of vacation each year, depending upon length of service. All nonexempt employees are eligible for compensatory time at 150% of overtime hours worked in lieu of overtime pay. All vacation and the vested portion of sick pay are accrued when incurred in the government-wide and proprietary financial statements. An assignment of fund balance is reported in the General Fund and restrictions of fund balance are reported in various other governmental fund financial statements for accumulated compensated absences.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

(j) *Deferred Outflows/Inflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The deferred charge on refunding reported in the government-wide statement of net position qualifies for reporting in this category. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. See Note (2)(i) for information about deferred outflows of resources for the pension plan and Note (2)(l) for more information about deferred outflows related to other post-employment benefits.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. See Note (2)(i) for information about deferred inflows of resources for the pension plan and Note (2)(l) for more information about deferred inflows related to other post-employment benefits.

(k) *Long-Term Obligations*

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Issuance costs are reported as debt service expenditures.

(l) *Pension Plan*

The net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense have been recognized in the financial statements.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

The net pension liability is calculated as the difference between the actuarially calculated value of the projected benefit payments attributed to past periods of service and the plan's fiduciary net position. The total pension expense is comprised of the service cost or actuarial present value of projected benefit payments attributed to the valuation year, interest on the total pension liability, plan administrative expenses, current year benefit changes and other changes in plan fiduciary net position less employee contributions and projected earnings on plan investments. Additionally, the total pension expense includes the annual recognition of outflows and inflows of resources due to pension assets and liabilities.

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense and expenditures associated with the County's contribution requirements, information about the fiduciary net position of the retirement plan, and additions to/deductions from the retirement plan's fiduciary net position have been determined on the same basis as they are reporting within the separately issued retirement plan's financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. There are no investments in, loans to, or leases with parties related to the Plan.

See Note (2)(a) for additional information regarding fair value measures.

(m) Net Position

In the government-wide and proprietary fund financial statements, net position is reported in three components as follows:

Net Investment in Capital Assets: The amounts reported in this component consist of capital assets, net of accumulated depreciation, less the outstanding balances of any bond, notes or other borrowings that are attributable to the acquisition, construction or improvements of these assets.

Restricted Net Position: The amounts reported in this component represent those net positions legally restricted by outside parties or by law through enabling legislation, less liabilities to be paid from these assets.

Unrestricted Net Position: The amounts reported in this component represent the remaining balance of net position that are not restricted or invested in capital assets.

(n) Fund Balances

Within the governmental fund financial statements, the fund balance is reported as follows:

Nonspendable: This consists of resources that are not in spendable form, such as prepaid expenditures, or that are legally or contractually required to remain intact.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

Restricted: This consists of amounts that can be spent only for the specific purpose imposed by creditors (such as through bond covenants), grantors, contributors, laws or regulations of other governments; or imposed by law through constitutional provisions, county charter or enabling legislation.

Committed: This consists of amounts that can be spent only for specific purposes pursuant to constraints imposed by the highest level of formal action of the County Legislature, an ordinance. Committed amounts cannot be used for any other purpose unless the County Legislature removes or changes the specified amounts or constraints by use of the same formal action that it employed to previously commit those amounts. The County has no committed fund balance at December 31, 2021.

Assigned: This consists of amounts constrained by the County management's intent for these to be used for a specific purpose, but are neither formally restricted by external sources, nor committed by the County Legislature. If applicable, this category includes resolutions approved by the County Legislature. Pursuant to Section 503 of the Jackson County Code, the County Executive has delegated authority to the Finance Department to assign and unassign amounts for a specific purpose in this category.

Unassigned: This consists of the residual fund balance that does not meet the criteria of nonspendable, restricted, committed or assigned. The General Fund is the only fund that reports a positive unassigned fund balance amount.

The County's policy is to apply expenditures to restricted resources first, then committed, then assigned and unassigned, respectively, as applicable.

(o) *Statement of Cash Flows*

The County defines cash and cash equivalents used in the statement of cash flows as equity in pooled cash and investments with an original maturity of three months or less at the date of purchase.

(p) *Use of Estimates*

The preparation of the basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(q) *Fund Deficits*

The Office Services Internal Service Fund reported a deficit fund balance of \$33,053 and the Self-Insurance Fund had a deficit fund balance of \$4,784,153. The deficits will be eliminated by increasing amounts to be contributed by other funds.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

(r) *Excess of Expenditures over Appropriations*

During 2021, expenditures of the Prosecuting Attorney department exceeded budget by \$277,618 and the Circuit Court budget was exceeded by \$107,367 primarily attributable to an increase in salaries. The Information Technology department overspent by \$65,261, primarily due to an increase in Internet expenditures. The Office of Communications overspent by \$28,801 due to the ongoing COVID-19 pandemic. The County municipal court budget was exceeded by \$5,980, while the Economic Development Department budget was exceeded by \$40, which are both considered to be insignificant.

Adoption of New Accounting Procouncements

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The adoption of this accounting pronouncement has no impact on the financial statements.

In October 2021, GASB issued Statement No. 98, *the Annual Comprehensive Financial Report*. This Statement establishes the term of annual comprehensive financial report and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. The adoption of this accounting pronouncement has no impact on the financial statements.

New Accounting Pronouncements Not Adopted

In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the County for the year ending December 31, 2022.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

In May 2020, GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this statement are effective for the County for the year ending December 31, 2022.

In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this statement are effective for the County for the year ending December 31, 2022.

In March 2020, GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this statement are effective for the County for the year ending December 31, 2022.

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements*. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The requirements of this statement are effective for the County for the year ending December 31, 2023.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information. The requirements of this statement are effective for the County for the year ending December 31, 2023.

In April of 2022, GASB issued Statement No. 99, *Omnibus 2022*, which enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: 1) classification and reporting of derivative instruments within the scope of Statement No. 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; 2) clarification of certain provisions in Statement No. 87, Statement No. 94 and Statement No. 96; 3) extension of the period during which the London Interbank offered Rate (LIBOR) is considered an appropriate benchmark interest rate of the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; 4) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program; 5) disclosures related to nonmonetary transactions; 6) pledges of future revenues when resources are not received by the pledging government; 7) clarification of provisions in Statement No 34 related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63; and 8) terminology used in Statement No. 53 to refer to resource flows statements. The provisions of this statement for items 1 and 2 are effective for financial statements for the County's fiscal year ending December 31, 2024 and December 31, 2023, respectively. All other provisions of this statement are effective upon issuance.

In June of 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*, which enhances accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement are effective for accounting changes and error corrections made in the County's financial statements for the fiscal year ending December 31, 2024.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

In June of 2022, GASB issued Statement No. 101, *Compensated Absences*, which enhances accounting and financial reporting requirements by updating the recognition and measurement guidance for compensated absences. The requirements of this statement are effective for accounting changes and error corrections made in the County's financial statements for the fiscal year ending December 31, 2024.

The County has not completed its assessment of the impact of the adoption of these statements.

(2) Detailed Notes on All Funds

(a) Deposits and Investments

The County maintains most of its deposits on a pooled basis, which are available for use by most funds. Funds from this pool are maintained in an interest-bearing bank account. The interest earned on this account is allocated to the General Fund, the Check Collection (Special Revenue) Fund, the County Sheriff Revolving (Special Revenue) Fund, the Domestic Abuse (Special Revenue) Fund, the Federal Forfeiture (Special Revenue) Fund, the Homeless Assistance (Special Revenue) Fund, the Prosecuting Attorney (Special Revenue) Fund, the Recorder Fees (Special Revenue) Fund and the Self-Insurance (Internal Service) Fund. Some of the County's deposits and investments are maintained separately by certain County funds. At December 31, 2021, the book balance for the County was \$646,495,375. The bank balance of the County's deposits was \$500,948,805. Of this, \$476,402,928 was covered by federal depository insurance or by collateral held by the County's agent in the County's name. A difference exists between bank and book balances due to outstanding checks, deposits in transit and other reconciling items.

Primary Government (excluding Pension Trust Fund)

The deposits and investments of the County at December 31, 2021 are reflected in the financial statements as follows:

	Government- wide Statement of Net Position	Fiduciary Funds Statement of Fiduciary Net Position (excluding Pension Trusts)	Total
Cash and cash equivalents	\$ 164,952,105	457,192,489	622,144,594
Investments	37,603,978		37,603,978
Restricted assets:			
Cash and cash equivalents	24,350,781	-	24,350,781
Investments	684,296	-	684,296
	<u>\$ 227,591,160</u>	<u>457,192,489</u>	<u>684,783,649</u>

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

Concentration of Credit Risk

As of December 31, 2021, all of the County's investments were U.S. Treasury Notes.

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All trades where applicable will be executed by delivery vs. payment to ensure that fixed-income securities are deposited in eligible financial institutions prior to the release of funds. The County's policy is that all fixed-income securities are perfected in the name or for the account of the County and are held by a third-party custodian as evidenced by safekeeping receipts. All of the County's investments are held by a third-party custodian in the County's name pursuant to a trust agreement. Deposits not covered by federal depository insurance of \$24,545,877 are predominantly comprised of open-end money market mutual funds and considered investments, but are shown as cash equivalents on the statement of net position.

Interest Rate Risk

Interest rate risk is the risk that fair value of the County's investments will decrease as a result of increase in interest rates. While the County does not have a formal policy regarding interest rate risk, the County will minimize the risk that the fair value of fixed-income securities in the portfolio will fall due to changes in the general interest rates by structuring the investment portfolio so that fixed-income securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term fixed-income securities. The County does not utilize derivatives to manage risk. Treasury notes held by the County mature in 2022 and the restricted treasury notes mature in 2025.

Credit Risk

Credit risk is the risk that the County will not recover its investments due to the inability of the counterparty to fulfill their obligation. The County minimizes credit risk by prequalifying the financial institutions, broker/dealers, intermediaries and advisers with which the County will do business and by diversifying the portfolio so that potential losses on individual fixed-income securities will be minimized. As of December 31, 2021, all of the County's investments were in U.S. Treasury Notes, and therefore are not considered to be subject to credit risk. The County does not have a formal policy relating to credit risk.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The County does not have a policy related to foreign currency risk.

Fair Value Measurements

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

The County categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of December 31, 2021:

- U.S. Treasury Notes of \$37,603,978 are valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs)
- U.S. Treasury Notes (restricted) of \$684,296 are valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs)

Jackson County Revised Pension Plan

Investment Policy

The Plan's investments are managed by independent investment managers and are held by the current custodian, BMO Harris Bank N.A. (BMO), except for the commingled investments which are held by the custodian chosen by such commingled fund, and maintained, for reporting purposes only, at BMO. Equity securities are limited to 88% of total investments, with an allocation target of 63%. Fixed income investments, other than cash equivalents, are limited to 32% of total investments, with an allocation target of 27%. Real estate investments are limited to 15% of total investments, with an allocation target of 10%. Investment performance is monitored by a professional consultant and reviewed not less than annually by the Pension Plan Board of Trustees, which has the authority to amend investment policy decisions, including asset allocation targets and acceptable asset classifications.

Concentration of Credit Risk

At June 30, 2021, the investment in the Bond Collective Trust Fund represents 16.4% of the Plan's total investments, the International Equity Fund represented 14.4%, the Long-Short Equity Fund represented 9.1%, the S&P 500 Index Fund represented 7.0%, the Emerging Markets Equity Fund represented 6.5%, the Real Estate Pooled Separate Account and the Commingled Special Situations Property Fund each represented 5.0%. All other individual investments represented less than 5% of the Plan's total investments.

Custodial Credit Risk

The Custodial Credit Risk for investments is the risk that in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Plan does not have a policy for Custodial Credit Risk.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

At June 30, 2021, the Plan's corporate bonds and debentures, corporate stocks, U.S. government securities and money market funds were uninsured and unregistered investments with the securities held by the counterparty's trust department or agent in the name of the Plan. The Plan's investments as of December 31, 2021 did not differ significantly from those at June 30, 2021 in amount or level of risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Plan's investment policy, the Plan utilizes a diverse asset allocation mix to minimize the fair value risk of investments in the portfolio. The Plan does not have a policy for Interest Rate Risk.

Information about the sensitivity of the fair values of the Plan's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the Plan's investments by maturity.

Investments, excluding corporate stocks, the Bond Collective Trust Fund, the Limited Partnership, the International Equity Fund, the Long-Short Equity Fund, the S&P 500 Index Fund, the Emerging Markets Fund, the Real Estate Pooled Separate Account, and the Special Situations Property Fund, for the Plan as of June 30, 2021 are as follows:

Description	Current Fair Value	Investment maturities (in years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. agencies	\$ 1,188,057	7,832	226,117	-	954,108
Municipal bonds	143,143	-	143,143	-	-
Treasury notes	18,076,896	4,138,713	6,723,606	7,214,577	-
Corporate bonds	18,758,447	435,302	9,534,969	8,726,111	62,065
Total	\$ 38,166,543	4,581,847	16,627,835	15,940,688	1,016,173

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Plan does not have a policy for Credit Risk. As of June 30, 2021, the Plan's investments were rated as follows:

JACKSON COUNTY, MISSOURI

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December 31, 2021

Security Description	Moody's	Standard & Poor's
US Agencies:		
Federal Home Loan Mortgage Corp Partn Gold	Not Rated*	Not Rated*
Federal National Mortgage Association GTD PASSTHRU	Not Rated*	Not Rated*
Municipal Bonds:		
Bloomington Ind Pk Dist Bonds	Not Rated	AA
Brownsburg Ind GO Bonds	Not Rated	AA
Corporate Bonds:		
Abbvie Inc Sr Nt	BAA2	BBB+
Activision Blizzard Inc Sr Gbl	BAA1	A-
Alibaba Group Holding Ltd Sr Gbl	A1	A+
American Intl Group Inc Sr Nt	BAA2	BBB+
Anheuser Busch Inbev Wldw Inc Fr	BAA1	BBB+
Aon Plc Sr Gbl Nt	BAA2	A-
AT&T Inc Glocal Nt	BAA2	BBB
Autodesk Inc Sr Nt	BAA2	BBB
Avalonbay Communities Inc Mtn Fr	A3	A-
Bank Amer Corp Fr	A2	A-
Biogen Inc Sr Nt	BAA1	A-
Broadcom Inc Sr Nt	BAA3	BBB-
Capital One Financial Corp Sr Nt	BAA1	BBB
Citigroup, Inc Sr Nt	A3	BBB+
Citizens Bank Nafr	BAA1	A-
CVS Health Corp Sr Nt	BAA2	BBB
Dell Intl Corp Cr Sen Sr Sec	BAA3	BBB-
Discover Financial Services Sr Nt	BAA3	BBB-
Disney Walt Co Sr Nt	A2	BBB+
Edwards LifeSciences Corp	BAA2	BBB
General Electric Co Sr Nt	BAA1	BBB+
General Motors Financial Co Inc Sr Gbl	BAA3	BBB
Goldman Sachs Group Inc Sr Gbl	A2	BBB+
Huntington Bancshares Inc Sr Nt	BAA1	BBB+
JPMorgan Chase & Co Nt	A2	A-
Lowes Cos Inc Gbl Nt	BAA1	BBB+
Microsoft Corp Sr Gbl Nt	AAA	AAA
Morgan Stanley Fr	A1	BBB+
National Australia Bk N Y Brh Sr	AA3	AA-
Paypal Holdings Inc Sr Nt	A3	A-
Regions Financial Corp New Sr Nt	BAA2	BBB+
Rio Tinto Finance USA Ltd Sr Nt	A2	A
Schlumberger Investment Sa Gtd Sr Nt	A2	A
Starbucks Corp	BAA1	BBB+
Synchrony Financial Sr Nt	Not Rated	BBB-
TJX Cos Inc New Sr Nt	A2	A
VMWare Inc Sr Nt	BAA2	BBB-
Wells Fargo & Co New Sr Gbl Nt	A1	BBB+
Wells Fargo Bank National Assn Fr	AA2	A+
Williams Partners L P New Sr Gbl Nt	BAA2	BBB
Willis North Amer Inc Sr Gbl	BAA3	BBB
Zoetis Inc Sr Nt	BAA1	BBB
Loomis Sayles Commingled Bonds Account	A2	A
BMO Government Money Market Premier Fund	Aaa-mf	Not Rated

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Fair Value Measurements

The Plan categorizes its assets and liabilities measured at fair value within the hierarchy established by generally accepted accounting principles. Assets and liabilities valued at fair value are categorized based on inputs to valuation techniques as follows:

Level 1 Input: Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 Input: Inputs—other than quoted prices included within Level 1—that are observable for an asset or liability, either directly or indirectly. Agency securities and corporate bonds are valued using either a price or spread basis as determined by the observed market data. Municipal bonds are valued using curves which are adjusted throughout the day based on trades and other pertinent market information.

Level 3 Input: Inputs that are unobservable for the asset or liability which are typically based upon the Plan's own assumptions as there is little, if any, related market activity.

Hierarchy: The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs.

Inputs: If the fair value of an asset or a liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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The Plan had the following recurring fair value measurements as of June 30, 2021 in (000's):

	June 30, 2021	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level				
Debt securities:				
U.S. Treasury securities	\$ 18,077	\$ 18,077	\$ -	\$ -
U.S. Agency securities	1,188	-	1,188	-
Municipal bonds	143	-	143	-
Corporate bonds and debentures	18,758	-	18,758	-
Total debt securities	<u>38,166</u>	<u>18,077</u>	<u>20,089</u>	<u>-</u>
Equity securities:				
Consumer discretionary	\$ 10,326	10,326	-	-
Consumer staples	2,966	2,966	-	-
Energy	2,810	2,810	-	-
Financials	13,433	13,433	-	-
Health care	11,576	11,576	-	-
Industrials	14,731	14,731	-	-
Information technology	18,632	18,632	-	-
Materials	2,685	2,685	-	-
Real estate	1,510	1,510	-	-
Telecommunication services	5,535	5,535	-	-
Utilities	573	573	-	-
Total equity securities	<u>84,777</u>	<u>84,777</u>	<u>-</u>	<u>-</u>
Total investments by fair value level	<u>122,943</u>	<u>\$ 102,854</u>	<u>\$ 20,089</u>	<u>\$ -</u>
Investments measured at amortized cost				
Money market funds	<u>8,408</u>			
Total investments measured at amortized cost	<u>8,408</u>			
Investments measured at the net asset value (NAV)				
Bond Collective Trust Fund	61,573			
Limited Partnership	7,658			
International Equity Fund	53,946			
Long-Short Equity Fund	34,133			
Emerging Markets Equity Fund	24,328			
S&P 500 Index Fund	26,020			
Real Estate Pooled Separate Account	18,401			
Special Situations Property Fund	<u>17,138</u>			
Total investments measured at the NAV	<u>243,197</u>			
Total investments measured at fair value	<u>\$ 374,548</u>			

Equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. U.S. Treasury securities classified in Level 1 of the fair value hierarchy are valued throughout the day using continuous feeds from a number of live data sources. U.S. Agency securities, corporate bonds, and municipal bonds classified in Level 2 of the fair value hierarchy are valued using relevant observable data including quote prices for similar assets, benchmark yield curves, and market corroborated inputs. Money market funds are valued at amortized cost.

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The valuation method for investments measured at the net asset value (NAV) per share (or its equivalent) is presented on the following table:

	Fair Value June 30, 2021 in (000's)	Redemption Frequency (if Currently Eligible)	Redemption Notice period
Bond Collective Trust Fund (1)	\$ 61,573	Daily 1st business day of the month	0 to 3 days 15th day of the prior month
Limited Partnership (2)	7,658	Daily	1 day
International Equity Fund (3)	53,946	Quarterly Each Wednesday (or the next business day)/Last business day of each month	45 days 10 business days
Long-Short Equity Hedge Fund (4)	34,133		
Emerging Markets Equity Fund (5)	24,328		Prior to 9:30am CST on trade date
S&P 500 Index Fund (6)	26,020	Daily	1 day
Real Estate Pooled Separate Account (7)	18,401	Daily	30 days
Special Situations Property Fund (8)	17,138	Quarterly	
Total investments measured at the NAV	<u>\$ 243,197</u>		

Units of the Limited Partnership and the S&P 500 Index Fund are sold quarterly to pay the management fees of the respective investment managers. At June 30, 2021, the Plan had no unfunded commitments and no other plans to order the sale of any investments.

- Bond Collective Trust Fund*** The fund is a core plus fixed income fund in a private placement collective trust. The objective of the fund is high total investment return through a combination of current income and capital appreciation. There are no requirements to give advanced notice of intent to redeem the investment, but three days' notice is preferred. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
- Limited Partnership*** The investment is a small cap equity fund established as a limited partnership. The fund's objective is to achieve a long-term total return by investing in non-U.S. small capitalization companies. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the partners' capital.

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Notes to Basic Financial Statements

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3. ***International Equity Fund*** The investment is an international dynamic equity fund. The fund's objective is to achieve long-term capital growth, primarily through investment in the equity securities of companies in all economic sectors in any part of the world except the United States. At least two-thirds of the fund's assets are to be invested in the equities of companies domiciled in Europe, Australia, Asia and Latin America. The fund is traded daily and redemption normally occurs after one days' written notice. However, if the fund's requested withdrawals exceed 10% of the fund's net asset value, the fund may defer the excess of such withdrawals to the next dealing day. All withdrawal requests relating to an earlier dealing day will be completed before new requests are considered, subject to further deferral and to liquidity being raised with respect to the next or any subsequent dealing day. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
4. ***Long-Short Equity Hedge Fund*** The fund invests in other hedge funds that invest across liquid asset classes, primarily focusing on equity long/short in global markets. The underlying funds aim to invest primarily in companies in developed markets through equity and equity-related securities. The majority of the fund's underlying investments can only be redeemed on the first business day of each calendar quarter or each calendar month. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
5. ***Emerging Markets Equity Fund*** The objective of this private fund is to seek long-term capital appreciation by investing at least 80% of its assets in emerging market equity securities. The fund may invest in securities across all market capitalizations and styles. Under normal market conditions, redemptions occur weekly on Wednesday (or the next business day) or the last business day of the month, with 10 business days' advanced written notice. However, if the fund cannot obtain or set a price for a material portion of fund's investments, is unable to liquidate fund investments at prices representative of fair value, in otherwise unusual market conditions, or when it is in the best interest of fund and its remaining investors, redemption rights may be suspended until the foregoing conditions have abated. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

6. ***S&P 500 Index Fund*** The objective of the fund is to provide a vehicle to access the U.S. equity market and investment results that approximate the overall performance of the common stocks included in the Standard & Poor's Composite Stock Price Index. The fund requires 1 days' notice to redeem 100% of the Plan's investment. Notification of other planned transactions is to be provided as soon as practicable. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
7. ***Real Estate Pooled Separate Account*** The account is a diversified real estate equity account consisting primarily of high quality, well-leased real estate properties in the multifamily, industrial, office, retail and hotel sectors. The objective of the account is to invest in a well-diversified real estate portfolio that reflects the overall performance of the U.S. commercial real estate market. Redemptions normally occur with one day of notice. However, the accountholder has the right to impose withdrawal limitations to pay withdrawal requests on a pro rata basis as cash becomes available for distribution. The fair value of this investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the accountholder's capital.
8. ***Special Situations Property Fund*** The fund is a balanced portfolio of stabilized and value-added real estate opportunities. The objective of this fund is to provide a moderate level of current income and/or high residual property appreciation by investing in a wide variety of value-added real estate opportunities in the United States. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. The Plan does not have a policy related to foreign currency risk.

At June 30, 2021, the Plan had invested in a Limited Partnership, an International Equity Fund, a Long-Short Equity Fund and an Emerging Markets Equity Fund, all of which invested in international stocks. The fair value of the International Equity Fund was \$53,946,009 and 14.4% of the Plan's portfolio. The fair value of the Long-Short Equity Fund was \$34,132,752 and 9.1% of the Plan's portfolio. The fair value of the Emerging Markets Equity Fund was \$24,328,231 and 6.5% of the Plan's portfolio. The fair value of the Limited Partnership was \$7,658,152 and 2.0% of the Plan's portfolio. The Bond Collective Trust Fund also had some international investments. In addition, the Plan's corporate bonds and debentures include international bonds with a fair value of \$1,962,344, representing less than 1.0% of the Plan's portfolio.

JACKSON COUNTY, MISSOURI

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December 31, 2021

(b) *Intergovernmental Revenue and Receivables*

Amounts due from other governments at December 31, 2021 consisted of the following:

	Primary Government		
	General	Nonmajor Governmental	Total
Federal:			
Department of Health and Human Services:			
Administration for Children & Families			
Child Care Inspections	\$ -	4,315	4,315
Juvenile Court Diversion	-	11,312	11,312
Title IV-E	1,780	-	1,780
Centers for Disease Control & Prevention			
Opioid Surveillance	-	21,310	21,310
Department of Justice			
Violence Against Women Office			
Prevention & Prosecution of Sexual Assault	-	15,204	15,204
Office of Justice Programs			
Drug Abatement Response Team	-	59,249	59,249
Byrne Justice Assistance	-	269,400	269,400
Coronavirus Emergency Supplemental Fund (CESF)	-	56,442	56,442
Multi-Jurisdictional Drug Task Force	-	38,630	38,630
Victims of Crime Act (VOCA)	-	80,834	80,834
Innovative Prosecution	-	38,695	38,695
Special Assistant US Attorney	-	76,073	76,073
Missouri Western Interdiction and Narcotics	-	12,274	12,274
Office of Juvenile Justice and Delinquency Prevention			
Racial & Ethnic Disparity Manager	-	13,504	13,504
Executive Office of the President:			
High Intensity Drug Trafficking Area (HIDTA)	-	11,366	11,366
Department of Agriculture:			
National School Lunch and Breakfast	18,595	-	18,595
Department of Transportation:			
Federal Highway Administration			
Haines (BRO-B048(58))	-	31,532	31,532
Rock Island (STP 3453 (401) & (402))	-	50,000	50,000
Stoenner (BRO-B048(59))	-	5,960	5,960
Tarsney Lake Bridge (BRO-B048(55))	-	291,213	291,213
National Highway Traffic Safety Administration			
Traffic Unit	-	54,344	54,344
Hazardous Moving Violation	-	350	350
DWI Saturation Enforcement	-	5,181	5,181
Total Federal	\$ 20,375	1,147,188	1,167,563

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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		Primary Government		
		Nonmajor		
		General	Governmental	Total
State:				
Circuit Court Cost Reimbursements	\$	457,941	-	457,941
Department of Corrections		7,251	-	7,251
Department of Mental Health		2,500	-	2,500
Department of Revenue		11,315	11,315	22,630
Department of Social Services		1,030,241	83,825	1,114,066
Division of Youth Services		9,675	-	9,675
Office of Administration		-	250,000	250,000
Office of State Court Administrator		-	12,983	12,983
State Tax Commission		-	1,416,414	1,416,414
Total State		1,518,923	1,774,537	3,293,460
Total Intergovernmental Receivables	\$	1,539,298	2,921,725	4,461,023

JACKSON COUNTY, MISSOURI

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Intergovernmental revenue during the year December 31, 2021 consisted of the following:

	Primary Government				Total
	General	ARPA	Sports Complex Sales Tax Debt	Nonmajor Governmental	
Federal:					
Department of Health and Human Services:					
Administration for Children and Families					
Child Care Inspections	\$ -	-	-	15,420	15,420
Juvenile Court Diversion	-	-	-	82,763	82,763
Title IV-D Child Support	326,062	-	-	-	326,062
Title IV-E Foster Care	18,371	-	-	-	18,371
Centers for Disease Control & Prevention					
Violent Death & Enhanced Opioid Surveillance	-	-	-	51,710	51,710
Department of Justice:					
Bureau of Justice Assistance					
Byrne Justice Assistance Grant	-	-	-	345,599	345,599
Coronavirus Emergency Supplemental Fund (CESF)	-	-	-	56,442	56,442
Drug Abatement Response Team (DART)	-	-	-	127,971	127,971
Equity & Inclusion	-	-	-	8,791	8,791
Innovative Prosecution	-	-	-	38,695	38,695
Special Assistant US Attorney	-	-	-	76,073	76,073
Missouri Western Interdiction & Narcotics Task Force	-	-	-	38,510	38,510
Multi-Jurisdictional Drug Task Force	-	-	-	177,602	177,602
Office for Victims of Crime					
Victims of Crime Act	-	-	-	262,249	262,249
Office of Juvenile Justice and Delinquency Prevention					
Gender Specific Tracker Program	-	-	-	36,260	36,260
Disproportionate Minority Contact Coordinator	-	-	-	53,456	53,456
Racial & Ethnic Disparity Manager	-	-	-	13,504	13,504
Violence Against Women Office					
Prevention and Prosecution of Sexual Assault	-	-	-	31,431	31,431
Executive Office of the President:					
High Intensity Drug Trafficking Area (HIDTA)	-	-	-	86,666	86,666
Department of Agriculture:					
Food & Nutrition Service					
National School Lunch and Breakfast	55,921	-	-	-	55,921
Food Donation Program	3,195	-	-	-	3,195
Department of Transportation:					
Federal Highway Administration					
Little Blue Trace	-	-	-	145,600	145,600
Haines (BRO-B048(58))	-	-	-	88,915	88,915
Tarsney Lake Bridge (BRO-B048(55))				869,535	869,535
Stoenner (BRO-B048(59))				5,960	5,960
Rock Island (STP 3453 (401) & (402))	-	-	-	440,181	440,181
National Highway Traffic Safety Administration					
DWI Saturation Enforcement	-	-	-	25,143	25,143
Impaired Driving Enforcement	-	-	-	5,181	5,181
Hazardous Moving Violations	-	-	-	14,709	14,709
Traffic Unit	-	-	-	249,046	249,046
Department of Homeland Security:					
Emergency Management Preparedness	-	-	-	8,575	8,575
Department of the Interior					
Flood Act	-	-	-	2,723	2,723
Department of Treasury					
Departmental Offices					
CARES Act	-	-	-	30,642,276	30,642,276
Emergency Rental Assistance 1	-	-	-	11,550,205	11,550,205
American Rescue Plan (SLFRF)	-	3,105,922	-	-	3,105,922
Total Federal	\$ 403,549	3,105,922	-	45,551,191	49,060,662

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	General	ARPA	Primary Government		Total
			Sports Complex Sales Tax Debt	Nonmajor Governmental	
State:					
Circuit Court Cost Reimbursements	\$ 7,633,805	-	-	-	7,633,805
Department of Elementary & Secondary Education	553	-	-	-	553
Department of Mental Health	30,000	-	-	-	30,000
Department of Public Safety	-	-	-	159,367	159,367
Department of Revenue	191,892	-	-	225,350	417,242
Department of Social Services	2,667,336	-	-	78,882	2,746,218
Department of Natural Resources	-	-	-	276,635	276,635
Division of Youth Services	14,325	-	-	-	14,325
Missouri Emergency Response Commission (MERC)	-	-	-	-	-
Office of Administration	-	-	-	3,000,000	3,000,000
Office of Prosecution Services	-	-	-	-	-
Office of State Court Administrator	-	-	-	23,967	23,967
State Tax Commission - Assessment Reimbursement	-	-	-	1,109,919	1,109,919
Total State	10,537,911	-	-	4,874,120	15,412,031
Local:					
City of Blue Springs	-	-	-	100	100
City of Buckner	-	-	-	100	100
City of Grain Valley	-	-	-	100	100
City of Grandview	-	-	-	100	100
City of Greenwood	-	-	-	100	100
City of Independence	-	-	-	100	100
City of Kansas City	-	-	2,000,000	-	2,000,000
City of Lake Lotawana	-	-	-	100	100
City of Lake Tapawingo	-	-	-	100	100
City of Lee's Summit	-	-	-	100	100
City of Lone Jack	-	-	-	100	100
City of Oak Grove	-	-	-	100	100
City of Raytown	-	-	-	100	100
City of Sugar Creek	-	-	-	100	100
Jackson County Sports Authority	405,784	-	6,498,667	-	6,904,451
Kansas City Area Transportation Association	-	-	-	1,402,147	1,402,147
Total Local	405,784	-	8,498,667	1,403,447	10,307,898
Total Intergovernmental Revenue	\$ 11,347,244	3,105,922	8,498,667	51,828,758	74,780,591

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(c) Tax Revenues

Tax revenues, including interest and penalties, for the year ended December 31, 2021 were as follows:

	General	Sports Complex Sales Tax Debt Service	Nonmajor Governmental	Total
	Fund	Fund	Funds	
Property tax	\$ 30,324,647	-	52,721,424	83,046,071
Sales tax	54,906,869	43,680,081	28,116,069	126,703,019
Cigarette tax	1,742,315	-	-	1,742,315
Financial institution tax	434,623	-	-	434,623
Other taxes	226,026	-	1,239,914	1,465,940
Total	\$ 87,634,480	43,680,081	82,077,407	213,391,968

The County levies property taxes on September 1 for the current year based on assessed values as of the prior January 1 of all real and personal property located in the County. Property taxes are billed after all levies are set and the taxes extended following the levy date and are due on December 31.

On January 1, the County may attach a lien and assess interest, penalties and fees to all property for which taxes are unpaid. The interest consists of a 1.5% per month charge up to a maximum of 18.0% per year and fees are a one-time 8.0% charge. Real estate taxes remaining unpaid for three years are subject to collection through foreclosure proceedings.

Assessed values are established by the Department of Assessment, are reviewed by the County Board of Equalization and the State Tax Commissioner and are computed at 32%, 19% and 12% of estimated fair value for commercial, residential and farm property, respectively. Personal property is computed at 33½% of its market valuation. Based on the last valuation, the total assessed value as of January 1, 2020 was approximately \$4.41 billion.

The County is permitted by Missouri State Statutes to levy taxes up to \$0.35 per \$100 of assessed valuation for general governmental services (General Fund) other than the payment of principal and interest on long-term debt, up to \$0.35 per \$100 for Special Road and Bridge Fund, up to \$0.38 per \$100 for Health Fund, up to \$0.20 per \$100 for Parks and Recreation Fund, up to \$0.10 per \$100 for Developmental Disability Services (Component Unit), and in unlimited amounts for the payment of principal and interest on long-term debt. Pursuant to authorization granted in the Missouri State Statutes, Jackson County voters approved a countywide sales tax, which required the total County property tax levy be reduced by 70% of sales tax revenues collected in the year. The County also receives a one-quarter of 1% sales tax for the purpose of providing prosecution, incarceration, treatment, prevention and law-enforcement activities to combat illegal drugs. The citizens further reapproved this tax in November 2016 to become effective in April 2019 and shall automatically terminate after nine years, in March 2027.

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Property tax levies per \$100 assessed valuation for the year were as follows:

	<u>Levy</u>	<u>Levy after Sales Tax Reduction</u>
Primary government:		
General Fund	\$ 0.2162	0.2162
Health Fund	0.2637	0.1921
Park Fund	0.1280	0.1108
Special Road and Bridge Fund	0.2466	0.0633
Total primary government	<u>\$ 0.8545</u>	<u>0.5824</u>
Component unit:		
Developmentally disabled	\$ 0.0663	0.0663

Property taxes levied for the current year are recorded as receivables; however, property taxes not collected within sixty days after year-end are deferred. An allowance for estimated uncollectible receivables is based upon historical trends. The total allowance of \$289,581 was deducted from the respective receivables on current and prior years' taxes as follows:

Primary government:	
General Fund	\$ 119,210
Health Fund	73,975
Park Fund	42,197
Special Road and Bridge Fund	34,537
Assessment Fund	19,662
	<u>\$ 289,581</u>

The County accounts for property tax collections in the Tax Distribution Fund and Protest Impound Fund (Agency Funds). During the current year, the County collected and distributed property taxes of approximately \$1.32 billion. Included in this amount are the County's property taxes and other jurisdictions' property taxes that were remitted to the appropriate entities along with interest.

Assessment and Collection Fees: The County is entitled to a 1% retainage on taxes collected on behalf of the various taxing jurisdictions and an assessment commission of 0.6% of all taxes billed. This revenue, which amounted to \$12,452,301 and \$7,642,774, respectively, for the year is included in charges for services in the General Fund and the Assessment Reimbursement (nonmajor Special Revenue) Fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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(d) Tax Exemptions and Abatements

Jackson County provides two sales tax exemption programs authorized by the State of Missouri: Show-Me Green Sales Tax Holiday and Back to School Sales Tax Holiday.

- Show-Me Green Sales Tax Holiday

The Show-Me Green Sales Tax Holiday is authorized under Section 144.526.1, RSMO, where during a seven-day period starting on April 19 and ending April 25, sales of qualifying Energy Star certified new appliances are exempt from County sales tax. The exemption equals 100% of the County sales tax and is done at the time of purchase. No other commitments were made by the County as part of this program. The administration of this program is at the State level, so the financial impact of the program on a County level is indeterminable, due to limited availability of information.

- Back to School Sales Tax Holiday

The Back to School Sales Tax Holiday is authorized under Section 144.049.1, RSMO, where, during a three-day period beginning on the first Friday in August and ending on the following Sunday, purchases of clothing, school supplies, computers and certain other items defined by the statute are exempt from County sales tax for this time period only. Only purchases for personal use qualify. The exemption equals 100% of the County sales tax and is done at the time of purchase. No other commitments were made by the County as part of this program. The administration of this program is at the State level, so the financial impact of the program on a County level is indeterminable, due to limited availability of information.

Jackson County is subject to property and sales tax abatements through various programs implemented by the cities of Kansas City, Independence, Lee's Summit, Blue Springs, Grain Valley, Grandview, Raytown and Sugar Creek. The programs include Tax Increment Financing, Chapter 99, Chapter 100, Chapter 353 and Enhanced Enterprise Zone. The definitions described below are meant to be general descriptions of the abatements.

- Tax Increment Financing ("TIF")

The enacting authority for TIF is Chapter 99, RSMO. A TIF project diverts tax revenue, above an established base level of taxes, to a special allocation fund that allows certain project costs to be reimbursed for up to 23 years. Most commonly, the two sources of funds that are diverted are Payments In Lieu of Taxes ("PILOTs") and Economic Activity Taxes ("EATs"). Generally, 100% of PILOTs (real property based taxes) and 50% of EATs (sales, utilities and earnings based taxes) are diverted. A basic requirement, as outlined in Section 99.810.1 (1), RSMO, is: "The redevelopment area on the whole is a blighted area, a conservation area, or an economic development area, and has not been subject to growth and development through investment by private enterprise and would not reasonably be anticipated to be developed without the adoption of tax increment financing." Each agreement will vary from project to project.

JACKSON COUNTY, MISSOURI

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- Chapter 99

The enacting authority for Chapter 99 tax abatements is Chapter 99, RSMO, which creates a Land Clearance for Redevelopment Authority (“LCRA”). Chapter 99 tax abatements generally last for 10 years and abate 100% of real property taxes above established base taxes. Chapter 99 tax abatements may involve negotiated PILOTs. Often, a project will seek eligibility for tax abatement by seeking to remove blight. Each agreement will vary from project to project.

- Chapter 100

The enacting authority for Chapter 100 tax abatements is Chapter 100, RSMO. Generally, a Chapter 100 project transfers property to a municipality for a specified number of years. An Industrial Development Plan must be approved by the City. The municipality can then issue bonds to facilitate the financing of a variety of projects including offices, warehouses, distribution facilities and industrial plants. Land, buildings, fixtures and machinery may also be financed using the bond proceeds. The use of these bonds provides the ability to abate a percentage of real and/or personal property tax. In addition to debt payment, there may be negotiated PILOTs. A sales tax exemption when purchasing equipment, machinery and other eligible purchases may also be provided. Each agreement will vary from project to project.

- Chapter 353

The enacting authority for Chapter 353 tax abatements is Chapter 353, RSMO. Chapter 353 is a tax abatement whereby property transfers through a redevelopment corporation and can last up to 25 years. For example, in a 25 year abatement, 100% of real property taxes may be abated, except for the base property taxes for the land, for the first 10 years. In the subsequent 15 years, 50% of all taxes may be abated. Chapter 353 tax abatements may involve negotiated PILOTs. Often, a project will seek eligibility for tax abatement by seeking to redevelop a blighted area. Each agreement will vary from project to project.

- Enhanced Enterprise Zone (“EEZ”)

The enacting authority for Enhanced Enterprise Zones is Chapter 135, RSMO. EEZs provide local property tax abatements to new or expanding businesses. The EEZ generally abates 50% of taxes for a specified number of years, not to exceed 25, and may involve negotiated PILOTs. Eligibility requirements are that the project is located in an EEZ, invests a minimum of \$100,000 and creates a minimum of two new full-time jobs. Each agreement will vary from project to project.

- Multi-Abatement

Certain properties have been classified as Multi-Abatement in which more than one abatement applies: (i) TIF and Chapter 99; (ii) TIF and Chapter 353; and (iii) TIF and EEZ. Each agreement will vary from project to project.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

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The financial impact of each abatement program on Jackson County for 2021 is summarized below:

City	Type of Abatement							Grand Total
	Chapter 100	Chapter 353	Chapter 99	Enhanced Enterprise Zone	Multi- Abatement	TIF (PILOTS)	TIF (EATS)	
Blue Springs	\$ 10,136	\$ 12,988	\$ -	\$ -	\$ 17,447	\$ 137,336	\$ 604,121	\$ 782,028
Grain Valley	-	-	-	-	-	42,980	208,483	251,463
Grandview	17,014	2,931	-	46,003	-	79,849	182,852	328,649
Independence	60,546	67,212	-	973	22,091	989,661	1,581,880	2,722,363
Kansas City	762,522	1,656,398	234,258	186,643	714,588	2,145,944	1,779,223	7,479,576
Lee's Summit	167,587	27,517	15,048	-	10,530	294,427	388,757	903,866
Oak Grove	5,114	108	-	-	-	-	-	5,222
Raytown	-	10,220	-	-	-	30,790	269,270	310,280
Sugar Creek	-	-	-	-	-	3,654	16,062	19,716
Total	\$ 1,022,919	\$ 1,777,374	\$ 249,306	\$ 233,619	\$ 764,656	\$ 3,724,641	\$ 5,030,648	\$ 12,803,163

(e) Long-Term Liabilities

State statutes permit the County, by vote of four-sevenths of the voting electorate in a general election or by vote of two-thirds of the voting electorate in a special election, to incur general obligation indebtedness not to exceed 10% of the assessed value of taxable tangible property.

At December 31, 2021, based on the total assessed valuation of taxable tangible property of approximately \$13.42 billion, the total general obligation debt limit was \$1,342,279,549.

In December 2021, the County issued taxable Series 2021 Special Obligation Refunding Bonds (Truman Medical Center D/B/A University Health Project) in the amount of \$9,760,000. The proceeds of the Series 2021 Bonds were used for the purpose of (a) refunding of the Jackson County, Missouri Taxable Special Obligation Bonds, Series 2011B, and (b) paying costs related to the issuance of the Series 2021 Bonds.

The total derived from the sale of bonds of the Series 2021 Bonds was \$11,208,910. Of this amount, \$11,024,324 was sent to the escrow agent for deposit into an escrow fund. The escrow fund was used to pay the principal of and interest on the refunded Series 2011B Bonds when called for redemption on December 15, 2021. In addition, \$184,586 was allocated to pay the costs related to the issuance of the Series 2021 Bonds.

The premium generated at closing of the Series 2020 Bonds was \$1,448,910. Total savings generated over the life of the Series 2021 Bonds from the refunding of the Series 2011B Bonds are approximately \$1,310,456 and the economic gain is approximately \$1,274,882.

The Series 2021 Bonds are fixed-rate obligations with an interest rate of 5.00%. The final maturity of the bonds is December 1, 2027. Moody's Investor Service has assigned the Series 2021 Bonds a long-term municipal bond rating of "Aa2."

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Notes to Basic Financial Statements

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The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Leasehold bonds	\$ -	-	-	-	-
Special obligation bonds	359,920,000	9,760,000	36,855,000	332,825,000	26,775,000
Plus bond premium	41,997,962	1,448,910	3,932,487	39,514,385	-
Total bonds payable	401,917,962	11,208,910	40,787,487	372,339,385	26,775,000
Obligations to U.S. government	8,111,004	-	371,624	7,739,380	384,043
Capital lease obligations	810,791	-	600,768	210,023	105,011
Accrued claims and judgments	2,718,149	10,988,494	3,913,049	9,793,594	9,783,028
Accrued compensated absences	8,261,808	534,464	919,530	7,876,742	746,334
Other post employment benefit liability	5,543,618	87,095	-	5,630,713	-
Net pension liability	45,146,582	-	44,440,144	706,438	-
Total governmental activities long-term liabilities	\$ 472,509,914	22,818,963	91,032,602	404,296,275	37,793,416
Enterprise activities:					
Accrued compensated absences	\$ 204,077	39,559	77,753	165,883	23,175
Other post employment benefit liability	93,184	-	2,588	90,596	-
Net pension liability	921,359	-	906,942	14,417	-
Total enterprise activities long-term liabilities	\$ 1,218,620	39,559	987,283	270,896	23,175

The following funds provided contributions to the net pension liability: General, Health, Park, Special Road and Bridge, Anti-Crime Sales Tax, Grant, Check Collection, Prosecuting Attorney, Homeless Assistance, Recorder Fees, Assessment Reimbursement, County Sheriff Revolving, and Park Enterprise. The following entities also provided contributions to the net pension liability: Little Blue Valley Sewer District, Kansas City Board of Election Commissioners, Jackson County Law Library Inc. and Jackson County Sports Complex Authority. Compensated absences and OPEB liabilities have typically been liquidated by the General Fund.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

Debt service requirements on long-term debt at December 31, 2021 are as follows:

	Obligations to U.S.					
	Special Obligation Bonds		Government		Capital Lease Obligations	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 26,775,000	15,197,254	384,043	258,650	105,011	-
2023	27,985,000	13,945,582	396,878	245,815	105,012	-
2024	28,705,000	12,625,120	410,141	232,552	-	-
2025	30,040,000	11,265,605	423,849	218,845	-	-
2026	31,430,000	9,885,857	438,013	204,680	-	-
2027-2031	153,210,000	27,682,272	2,419,677	793,790	-	-
2032-2036	10,455,000	4,934,969	2,486,813	361,518	-	-
2037-2041	11,530,000	3,255,157	779,966	52,704	-	-
2042-2046	12,695,000	1,313,550	-	-	-	-
Total	\$ 332,825,000	100,105,366	7,739,380	2,368,554	210,023	-

Governmental activities debt payable at December 31, 2021 comprises the following:

	Interest Rate	Maturity Date	Balance, December 31, 2021
Special obligation bonds:			
2012	2.00%-4.50%	through 2027	\$ 14,950,000
2013	3.25%-4.00%	through 2029	17,520,000
2014	2.00%-5.00%	through 2031	231,880,000
2015	2.50%-4.00%	through 2031	8,180,000
2016	2.00%-5.00%	through 2046	46,695,000
2020	2.25%-3.00%	through 2040	3,840,000
2021	5.00%	through 2027	9,760,000
Total special obligation bonds			\$ 332,825,000

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The general purpose for each debt issuance is outlined below:

Jackson County, MO – 2012	Refunding of the County's Special Obligation Bonds (To renovate and remodel University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2001 and (Expansion of University Health, formerly Truman Medical Center–Lakewood, to create a debt service fund, and to renovate and equip space for the Jackson County Medical Examiner) Series 2002
Jackson County, MO – 2013	Refunding of the County's Leasehold Revenue Bonds (To renovate, repair, and improve Jackson County's downtown and Independence Square facilities; to design, widen, and reconstruct County roads; and to help build the Fort Osage Education Center) Series 2003 and (To maintain HVAC systems, improve roads, and for Parks projects) Series 2005, and for land acquisition and related improvements for County parking facilities
Jackson County, MO – 2014	Refunding of the County's Special Obligation Bonds (To repair and make improvements to the Truman Sports Complex) Series 2006
Jackson County, MO – 2015	Refunding of the County's Public Building Corporation Leasehold Revenue Improvement Bonds (To renovate, repair and equip Jackson County facilities) Series 2006B
Jackson County, MO – 2016	To acquire the right-of-way of a 17.7 mile stretch of an existing railroad corridor (Rock Island Railroad Right of Way)
Jackson County, MO – 2020	Refunding of the County's Special Obligation Bonds (To acquire, construct, furnish and equip an animal shelter facility in the County) Series 2010
Jackson County, MO – 2021	Refunding of the County's Special Obligation Bonds (To renovate and improve University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2011B
United States Army Corps of Engineers Capital Leases	For operations, maintenance, and enhancements of Blue Springs and Longview Reservoirs For acquisition of a virtual server and storage system for the County

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Obligations to U.S. Government

The County has entered into an agreement with the United States Army Corps of Engineers (Corps) whereby the County shared in the enhancement costs of the Blue Springs and Longview Reservoirs. The County's portion of annual payments, payable over 50 years, is \$365,137 for the Longview Reservoir and \$277,557 for the Blue Springs Reservoir. Payments for the Longview Reservoir commenced in 1986 and payments for the Blue Springs Reservoir commenced in 1990. In addition, the County is required to operate, maintain and provide major replacements for each reservoir.

Capital Leases

The Jackson County Election Board acquired new voting equipment at a cost of \$1 million. To finance this acquisition, the County entered into a ten-year capital lease-purchase agreement at an interest rate of 2.32%. The first payment was made in 2016. The remaining balance was paid in 2021.

During 2020, the Jackson County Information Technology Department acquired new virtual server equipment at a cost of \$525,056. To finance this acquisition, Jackson County entered into a five-year capital lease-purchase agreement with no interest. The payments began in 2020.

There is no Business-type activities debt payable at December 31, 2021.

(f) *Interfund Balances and Transfers*

The composition of interfund receivables and payables as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Health Fund	\$ 580,054
General Fund	Office Services Fund	21,124
Total		<u>\$ 601,178</u>

All interfund balances are due to the elimination of negative cash balances within the various funds and are expected to be repaid during the fiscal year ending December 31, 2022.

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Notes to Basic Financial Statements

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Fund transfers for the year ended December 31, 2021 are as follows:

	Transfers in			
	General	Nonmajor Governmental	Office Services	Total Transfers In
Transfers out:				
General	\$ -	422,623	310,000	732,623
Sports Complex Sales Tax				
Debt Service	-	20,893,798	-	20,893,798
Park Enterprise	195,647	642,693	-	838,340
Nonmajor governmental	1,309,938	16,396,002	-	17,705,940
Total transfers out	\$ <u>1,505,585</u>	<u>38,355,116</u>	<u>310,000</u>	<u>40,170,701</u>

Interfund transfers were used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them.

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

(g) Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 59,751,074	8,398,188	-	68,149,262
Infrastructure	90,922,001	225,253	-	91,147,254
Construction in progress	13,414,564	20,514,784	(689,096)	33,240,252
Total capital assets not being depreciated	164,087,639	29,138,225	(689,096)	192,536,768
Capital assets being depreciated:				
Buildings	223,314,190	87,633	-	223,401,823
Improvements other than buildings	20,311,337	2,024,679	-	22,336,016
Equipment and furniture	31,802,231	1,892,254	(176,289)	33,518,196
Vehicles	16,688,524	844,052	(1,627,376)	15,905,200
Truman Sports Complex	794,838,863	56,113	-	794,894,976
Total capital assets being depreciated	1,086,955,145	4,904,731	(1,803,665)	1,090,056,211
Less accumulated depreciation for:				
Buildings	(108,501,127)	(4,346,723)	-	(112,847,850)
Improvements other than buildings	(6,039,491)	(780,109)	-	(6,819,600)
Equipment and furniture	(24,591,005)	(2,088,289)	176,289	(26,503,005)
Vehicles	(11,827,645)	(926,006)	1,627,376	(11,126,275)
Truman Sports Complex	(474,540,581)	(35,454,028)	-	(509,994,609)
Total accumulated depreciation	(625,499,849)	(43,595,155)	1,803,665	(667,291,339)
Total capital assets being depreciated, net	461,455,296	(38,690,424)	-	422,764,872
Governmental activities capital assets, net	\$ 625,542,935	(9,552,199)	(689,096)	615,301,640

JACKSON COUNTY, MISSOURI

Notes to Basic Financial Statements

December 31, 2021

	Beginning Balance	Increase	Decrease	Ending Balance
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 2,170,150	-	-	2,170,150
Infrastructure	5,502,461	-	-	5,502,461
Construction in progress	-	21,366	-	21,366
Total capital assets not being depreciated	7,672,611	21,366	-	7,693,977
Capital assets being depreciated:				
Buildings	4,222,610	-	-	4,222,610
Improvements other than buildings	10,391,896	95,037	-	10,486,933
Equipment and furniture	2,754,658	24,000	(8,500)	2,770,158
Vehicles	337,740	-	(46,845)	290,895
Total capital assets being depreciated	17,706,904	119,037	(55,345)	17,770,596
Less accumulated depreciation for:				
Buildings	(2,582,878)	(76,305)	-	(2,659,183)
Improvements other than buildings	(8,065,415)	(208,915)	-	(8,274,330)
Equipment and furniture	(2,000,024)	(155,436)	8,500	(2,146,960)
Vehicles	(305,396)	(4,376)	46,845	(262,927)
Total accumulated depreciation	(12,953,713)	(445,032)	55,345	(13,343,400)
Total capital assets being depreciated, net	4,753,191	(325,995)	-	4,427,196
Business-type activities capital assets, net	\$ 12,425,802	(304,629)	-	12,121,173

JACKSON COUNTY, MISSOURI

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Within the statement of activities, depreciation expense was charged to functions of the primary government during the year ended December 31, 2021 as follows:

Governmental activities:	
General government	\$ 1,583,501
Public safety	2,233,504
Roads, highways and bridges	560,922
Health, welfare and community development	2,719,949
Culture and recreation	<u>36,497,279</u>
Total governmental activities depreciation expense	\$ <u>43,595,155</u>
Business-type activities:	
Park Enterprise	\$ <u>445,032</u>

Capital assets activity for the Developmental Disability Services (Component Unit) for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Discretely presented component unit:					
Capital assets not being depreciated	\$ 2,051,104	-	-	-	2,051,104
Capital assets being depreciated	24,778,146	135,518	(13,307)	1	24,900,358
Less accumulated depreciation	<u>(16,388,658)</u>	<u>(861,074)</u>	<u>13,307</u>	<u>(3)</u>	<u>(17,236,428)</u>
Total capital assets being depreciated, net	<u>8,389,488</u>	<u>(725,556)</u>	<u>-</u>	<u>(2)</u>	<u>7,663,930</u>
Component unit capital assets, net	\$ <u>10,440,592</u>	<u>(725,556)</u>	<u>-</u>	<u>(2)</u>	<u>9,715,034</u>

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(h) Restricted, Unassigned and Nonspendable Fund Balances (except for General Fund)

A summary of encumbrances, other restricted fund balances, restricted compensated absences, unassigned fund balances and nonspendable fund balances is as follows:

Fund	Encumbrances	Prosecuting Attorney's Activities	Assessment Maintenance	Property Tax Collection Activities	Document Preservation	Emergency Telephone System	Homeless Assistance	Anti-Crime Activities	Domestic Violence Shelter Funding	Law Enforcement	Maintenance and Repair	Road Construction and Maintenance	Health and Welfare	Juvenile Services
Major funds:														
ARPA Fund	\$ 3,892,092	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total major funds	3,892,092	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonmajor special revenue funds:														
Anti-Crime Sales Tax	3,079,301	-	-	-	-	-	-	13,050,345	-	-	-	-	-	-
Assessment Reimbursement	1,559,291	-	7,105,830	-	-	-	-	-	-	-	-	-	-	-
CARES Act	50,020	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Collection	-	61,818	-	-	-	-	-	-	-	-	-	-	-	-
County Sheriff Revolving	29,848	-	-	-	-	-	-	-	-	664,180	-	-	-	-
Domestic Abuse	-	-	-	-	-	-	-	-	27,812	-	-	-	-	-
Federal Forfeiture	-	-	-	-	-	-	-	-	-	276,328	-	-	-	-
Grant	508,663	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	183,393	-	-	-	-	-	-	-	-	-	-	-	8,506,967	-
Homeless Assistance	57,106	-	-	-	-	-	445,161	-	-	-	-	-	-	-
Inmate Security	65,595	-	-	-	-	-	-	-	-	301,564	-	-	-	-
Law Enforcement	-	-	-	-	-	-	-	-	-	60,995	-	-	-	-
Park	2,030,791	-	-	-	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	-	410,326	-	-	-	-	-	-	-	-	-	-	-	-
Recorder Fees	56	-	-	-	314,635	-	-	-	-	-	-	-	-	-
Recorder Technology	734	-	-	-	161,595	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Road and Bridge	1,188,621	-	-	-	-	-	-	-	-	-	-	3,808,209	-	-
911 System	-	-	-	-	-	4,614,016	-	-	-	-	-	-	-	-
Total nonmajor special revenue funds	8,753,419	472,144	7,105,830	-	476,230	4,614,016	445,161	13,050,345	27,812	1,303,067	-	3,808,209	8,506,967	-
Nonmajor debt service funds:														
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Facilities Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Complex/Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor debt service funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonmajor capital project funds:														
Rock Island Railroad Capital Project	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Complex Sales Tax Capital Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor capital project funds	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor funds	8,753,422	472,144	7,105,830	-	476,230	4,614,016	445,161	13,050,345	27,812	1,303,067	-	3,808,209	8,506,967	-
Encumbrances	\$ 12,645,514	307,873	1,559,291	-	790	-	57,106	3,078,998	-	95,746	-	1,229,615	4,125,505	1,198
Total fund balance by purpose	\$ 780,017	\$ 8,665,121	-	-	477,020	4,614,016	502,267	16,129,343	27,812	1,398,813	-	5,037,824	12,632,472	1,198

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Fund	Sewer System Service	Truman Sports Complex Activities	Culture and Recreation	Rock Island Railroad Project	Debt Service	Available for Grant Match	Total Encumbrances and Other Restricted	Restricted Compensated Absences	Total Restricted Fund Balance	Total Unassigned	Total Prepaid Expenditures	Total Fund Balance
Major funds:												
ARPA Fund	\$ -	-	-	-	-	-	3,892,092	-	3,892,092	(3,892,092)	-	-
Sports Complex Sales Tax Debt Service	-	-	-	-	24,237,537	-	24,237,537	-	24,237,537	-	3,250	24,240,787
Total major funds	-	-	-	-	24,237,537	-	28,129,629	-	28,129,629	(3,892,092)	3,250	24,240,787
Nonmajor special revenue funds:												
Anti-Crime Sales Tax	-	-	-	-	-	-	16,129,646	434,096	16,563,742	-	7,577	16,571,319
Assessment Reimbursement	-	-	-	-	-	-	8,665,121	191,918	8,857,039	-	410	8,857,449
Cares Act	-	-	-	-	-	-	50,020	-	50,020	(50,020)	-	-
Check Collection	-	-	-	-	-	-	61,818	-	61,818	-	-	61,818
County Sheriff Revolving	-	-	-	-	-	-	694,028	1,660	695,688	-	-	695,688
Domestic Abuse	-	-	-	-	-	-	27,812	-	27,812	-	-	27,812
Federal Forfeiture	-	-	-	-	-	-	276,328	-	276,328	-	-	276,328
Grant	-	-	-	-	-	689,076	1,197,739	-	1,197,739	-	-	1,197,739
Health	-	-	-	-	-	-	8,690,360	339,158	9,029,518	-	-	9,029,518
Homeless Assistance	-	-	-	-	-	-	502,267	5,804	508,071	-	-	508,071
Inmate Security	-	-	-	-	-	-	367,159	-	367,159	-	-	367,159
Law Enforcement	-	-	-	-	-	-	60,995	-	60,995	-	-	60,995
Park	-	-	7,303,111	-	-	-	9,333,902	581,135	9,915,037	-	75	9,915,112
Prosecuting Attorney	-	-	-	-	-	-	410,326	11,010	421,336	-	-	421,336
Recorder Fees	-	-	-	-	-	-	314,691	6,155	320,846	-	-	320,846
Recorder Technology	-	-	-	-	-	-	162,329	-	162,329	-	-	162,329
Sewer	121,652	-	-	-	-	-	121,652	-	121,652	-	-	121,652
Special Road and Bridge	-	-	-	-	-	-	4,996,830	322,062	5,318,892	-	-	5,318,892
911 System	-	-	-	-	-	-	4,614,016	-	4,614,016	-	-	4,614,016
Total nonmajor special revenue funds	121,652	-	7,303,111	-	-	689,076	56,677,039	1,892,998	58,570,037	(50,020)	8,062	58,528,079
Nonmajor debt service funds:												
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-
Public Facilities Authority	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	840,980	-	840,980	-	840,980	-	-	840,980
Sports Complex/Parks	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor debt service funds	-	-	-	-	840,980	-	840,980	-	840,980	-	-	840,980
Nonmajor capital project funds:												
Rock Island Railroad Capital Project	-	-	-	333,475	-	-	333,478	-	333,478	-	-	333,478
Sports Complex Sales Tax Capital Project	-	5,191,284	-	-	-	-	5,191,284	-	5,191,284	-	-	5,191,284
Total nonmajor capital project funds	-	5,191,284	-	333,475	-	-	5,524,762	-	5,524,762	-	-	5,524,762
Total nonmajor funds	121,652	5,191,284	7,303,111	333,475	840,980	689,076	63,042,781	1,892,998	64,935,779	(50,020)	8,062	64,893,821
Encumbrances	-	-	2,092,597	96,795	-	-	-	-	-	-	-	-
Total fund balance by purpose	\$ 121,652	5,191,284	9,395,708	430,270	25,078,517	689,076	91,172,410	1,892,998	93,065,408	(3,942,112)	11,312	\$ 89,134,608

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(i) *Defined-Benefit Pension Plan*

Description of Plan

The County participates in the Jackson County, Missouri Revised Pension Plan (the Plan), which is a cost-sharing multiple-employer defined benefit pension plan providing for retirement and disability benefits for all eligible employees of Jackson County, the Little Blue Valley Sewer District, the Jackson County Board of Election Commissioners, the Kansas City Board of Election Commissioners, the Jackson County Sports Complex Authority, the Jackson County Law Library, Inc. and the Eastern Jackson County Multi-Jurisdictional Anti-Drug Task Force. The benefit provisions are provided under the authority of Section 50.337, RSMO. The County is the administrator of this cost-sharing multiple-employer plan.

The County has prepared a separate Annual Comprehensive Financial Report (ACFR) for the Plan for fiscal year ended June 30, 2021. The report includes financial statements and required supplementary information, including six-year historical trend information. The report may be obtained by writing to Jackson County, Missouri, Attention: Finance Department, 415 E. 12th Street, Room 105, Kansas City, Missouri 64106. Alternatively, the report is available on the Internet at <https://www.jacksongov.org/ArchiveCenter/ViewFile/Item/163>.

Summary of Benefits

Employees become eligible for the Plan on January 1 after completion of one year of full-time service. Employees are fully vested after five years of full-time service. The Plan calls for a normal retirement benefit at age 65 of 1.5% of their average monthly earnings for each year of credited service (computed average monthly earnings for the highest 36 consecutive months, from the previous 120 months). Effective December 15, 1997, the Plan was amended to also provide a normal retirement benefit to those active employees who have reached the age of 55 and whose years of age and credited service total 80 years. The Plan permits early retirement with reduced benefits for vested employees at the age of 55. The Plan also provides death and disability benefits. Benefits are recognized when due and payable in accordance with the terms of the Plan.

Effective November 5, 2003, the Plan was amended to provide a benefit schedule applicable to elected officials. The Plan allows for a normal retirement benefit calculation of 4.167% of average monthly earnings for each year of the first 12 years of credited services, plus 5% of average monthly earnings times years of credited service from years 12 to 16. The elected official is required to contribute 4% of his or her salary to the Plan.

Schedule of Employer Contributions

Participating employers' contributions to the Plan are determined through actuarial valuations on an annual basis. Under County Ordinances (Chapter 15), the actuarially determined contributions from participating employers of the Plan are calculated by an actuary. The contribution rates are based on a level percentage of covered-employee payroll to pay normal cost and contribute to the unfunded liability of the Plan. The normal cost contribution rate for

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Notes to Basic Financial Statements

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all participating employers was computed to be 5.98% of active member payroll for the plan year ended June 30, 2021. The County's contributions to the Plan for the year ended December 31, 2021 were \$11,048,304.

Funding Status

The County has agreed to voluntarily contribute such amounts as are necessary to provide assets sufficient to meet benefits to be paid to Plan members. The Little Blue Valley Sewer District, the Jackson County Board of Election Commissioners, the Kansas City Board of Election Commissioners, the Jackson County Sports Complex Authority, the Jackson County Law Library, Inc. and the Eastern Jackson County Multi-Jurisdictional Anti-Drug Task Force also contribute to the Plan. There are no non-employer entities contributing to the Plan. The County has the right under the Plan to discontinue such contributions at any time and terminate the Plan. Employer contributions are subject to annual appropriation by Jackson County, Missouri and other related political subdivisions.

The Plan receives an annual actuarial valuation for the purpose of determining recommended contribution rates. The method of valuation at June 30, 2021 is the entry age, normal cost method. The actuary provides a range of contribution recommendations depending on how rapidly the past service liability is funded. The actuarially determined required minimum contribution, including amortization of past service liability over 30 years, amounted to \$7,863,724 or 12.33% of covered payroll for 2021. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

Net Pension Liability

The County reported a liability of \$720,855 for its proportionate share of the net pension liability as of December 31, 2021. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The County's proportion of the net pension liability was based on the County's share of covered payroll relative to the covered payroll of all the Plan's participating employers. At June 30, 2021, the County's collective proportion was 92.87%, which was an increase of 0.25% from its proportion measured as of June 30, 2020. Pension amounts were allocated to the Park Enterprise fund based on the fund's share of covered payroll relative to the covered payroll of the County.

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Significant actuarial assumptions used in the valuation of the Plan are as follows:

Actuarial Valuation Date	July 1, 2021
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar
	20-year closed for 2013 COLA change
Remaining amortization period	20 years
Asset Valuation Method	5-year smoothed market
Investment Rate of Return	6.75% compounded annually, net of expenses
Discount rate	6.75%
Inflation	2.5% per annum
Projected Salary Increases	Ranges from 2.75% to 4.75%
Mortality	
Active and Terminated Vested Participants	RP 2014 Healthy Non-Annuitant Table adjusted back to 2006 using MP-2014, projected forward with MP-2016 on a generational basis
Beneficiaries and Retirees	RP-2014 Healthy Annuitant Table adjusted back to 2006 using MP-2014, multiplied by 1.2 for males and 1.0 for females, and projected forward with MP-2016 on a generational basis
Disabled Members	RP-2014 Disabled Mortality Table adjusted back to 2006 using MP-2014, projected forward with MP-2016 on a generational basis

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study, which covered the five-year period ended June 30, 2016. The experience study is dated August 24, 2017.

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The long-term expected rate of return on the Plan's investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
	<u>2021</u>
Core Bonds	2.58%
Core Plus	2.86%
U.S. Large Cap Equity	7.15%
U.S. Small Cap Equity	8.44%
International Developed Equity	7.94%
Emerging Market Equity	9.09%
Long-Short Equity	5.72%
Core Real Estate	6.66%
Value Added Real Estate	8.16%

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on the assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. For the July 1, 2021 actuarial valuation, a 6.75% discount rate was used. The sensitivity of the net pension liability to changes in the discount rate for the year ended December 31, 2021 for the County is as follows:

<u>Net Pension Liability</u>	<u>1% Decrease (5.75%)</u>	<u>Current Discount (6.75%)</u>	<u>1% Increase (7.75%)</u>
2021	\$ 46,514,698	720,855	(37,018,582)

Detailed information about the pension plan's fiduciary net position is available in the separately issued Plan annual comprehensive financial report.

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Pension Expense

For the year ended December 31, 2021, the County recognized pension expense of (\$2,116,686). Annual pension expense consists of service cost, interest and administrative expenses on the pension liability less employee contributions and projected earnings on pension plan investments. The difference between actual and expected earnings is recorded as a deferred outflow/inflow of resources recognized in pension expense over a five-year period.

Deferred Outflows/Inflows of Resources Related to Pensions

In accordance with GASB Statement No. 68, the County recognizes differences between actual and expected experience with regard to economic or demographic factors, changes in assumptions about future economic or demographic factors, the difference between actual and expected investment returns, changes in proportion and contributions subsequent to the measurement date as deferred outflows/inflows of resources. At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in expected and actual experience	\$ 2,386,755	-
Changes in assumptions	-	-
Net difference between projected and actual earnings on Plan investments	-	32,053,312
Changes in proportion and differences between contributions and proportionate share of contributions	256,342	-
Contributions subsequent to the measurement date	5,470,207	-
	<u>\$ 8,113,304</u>	<u>32,053,312</u>

The \$5.5 million reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2022.

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The County recognizes differences between actual and expected investment earnings included in deferred outflows/inflows of resources on a straight line basis over five years. Differences between expected and actual economic experience, changes in actuarial assumptions, and changes in proportion and differences between contributions and the proportionate share of contributions are amortized over the average expected remaining service life of the Plan's participants. The following table summarizes the future recognition of these items:

	<u>Recognition</u>
Year ended December 31:	
2022	(5,493,280)
2023	(7,289,050)
2024	(7,488,273)
2025	(9,139,612)
Thereafter	-
	<u>\$ (29,410,215)</u>

(j) Commitments and Contingencies

University Health, formerly Truman Medical Center

University Health (UH), formerly Truman Medical Center (TMC), and the County are parties to an agreement whereby UH will operate the County's hospital and healthcare facilities and related health services for University Health and the Jackson County Health Department.

The County has contractually agreed to pay UH an amount to be determined and appropriated annually by the County Legislature (\$5,059,439 in 2021). These payments are intended to compensate UH for medical services rendered to the residents of the County. In addition, the County will pay UH's portion of County issued debt service costs related to UH renovations and improvements (\$4,689,817 in 2021). This contract is to automatically continue in effect on a year-to-year basis unless terminated by either party by submitting notice.

Jackson County Sports Authority

On January 19, 1990, the Authority entered into lease agreements with the two major tenants of the Truman Sports Complex, the Kansas City Royals Baseball Corporation and the Kansas City Chiefs Football Club, Inc., for a period of 25 years. On April 3, 1990, County residents approved a property tax shift to help provide for this funding. Also, Missouri State legislation passed in 1989 allows local funding to be matched by state funds. On January 24, 2006, and with successful passage of a 3/8 cent sales tax election on April 4, 2006, the lease agreements were amended to extend the original leases to January 31, 2031. In connection with the lease agreements, the County entered into an agency agreement with the Authority whereby the County agreed, subject to annual appropriation, to transfer certain park levy funds to the Authority to pay for operations of the stadiums and capital improvements.

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Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; unemployment claims and natural disasters. The County uses a Self-Insurance Fund (an Internal Service Fund) to account for and finance its uninsured risks of loss. Under this program, the Self-Insurance Fund provides coverage for general liability and up to a maximum of \$750,000 for each worker's compensation claim, \$250,000 for each real and personal property damage claim, \$250,000 for each automobile liability claim, \$25,000 for each moveable equipment damage claim, \$10,000 for each employee dishonesty claim and \$1,000 for each automobile comprehensive claim. The County purchases commercial insurance for claims in excess of coverage provided by the Self-Insurance Fund and for all other risk of loss.

The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM). MOPERM is a nonprofit, shared-risk, or Self-Insurance fund created by the Missouri General Assembly to provide liability protection to participating public entities. The County pays annual premiums to MOPERM for property and casualty insurance coverage.

MOPERM has the authority to assess members for any deficiencies of revenues under expenses for any single plan year. Likewise, they have the authority to declare refunds to members for the excess of revenues over expenses relating to any single plan year. MOPERM has not had deficiencies in any of the past three fiscal years.

All funds of the County participate in the Self-Insurance program and make payments to the Self-Insurance Fund based on estimates of the amounts needed to pay prior and current year claims and insurance premiums. The claims liability of \$9,793,594 reported in the Self-Insurance Fund at December 31, 2021 is based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Self-Insurance Fund's claims liability for the years ended December 31, 2020 and 2021 were as follows:

	Claims Liability – Beginning of Year	Current Year Claims and Change in Estimate	Claim Payments	Claims Liability – End of Year
Fiscal year:				
2020	4,010,116	3,337,688	(4,629,655)	2,718,149
2021	2,718,149	10,988,494	(3,913,049)	9,793,594

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The County and its related entities are defendants in numerous lawsuits, arising in the ordinary course of activities. The County Counselor has reviewed the status of pending lawsuits and estimates that an adverse decision in cases that are considered to have a reasonably possible chance of loss range from approximately \$0 to \$4.1 million in excess of any applicable insurance or amounts accrued in the Self-Insurance Fund. In addition, possible losses could not be estimated for some lawsuits.

(k) *Pledged Revenue*

The County has pledged specific revenue streams to secure the repayment of certain outstanding debt issues. The general purpose of the debt is listed in note 2(e). The following table lists those revenues and the corresponding debt issue along with the amount and term of the pledge remaining, the current fiscal year principal and interest on the debt, the amount of pledged revenue recognized during the current fiscal year, and the approximate percentage of the revenue stream that has been committed if estimable:

Issue	Type of Revenue Pledged	Amount of Revenue Pledged	Term of Commitment	Percentage of Revenue Pledged	Recognized for the Year Ended December 31, 2021	Principal and Interest for the Year Ended December 31, 2021
Jackson County, MO		0.375% sales				
2014 Special	County	tax per year				
Obligation	Stadium Sales Tax	plus interest	25 years through 2031	100%	\$ 43,680,081	\$ 30,029,250
	Park Property Tax \$	-	25 years through 2031	100	3,498,667	*
			Subject to appropriation			
	City Contribution	-	by City	100	2,000,000	*
			Subject to appropriation			
	State Contribution	-	by State	100	3,000,000	*
	Chiefs Lease	-	25 years through 2031	100	1,074,369	*
	Chiefs Parking Fees	-	25 years through 2031	100	1,071,598	*
	Royals Lease	-	25 years through 2031	100	450,000	*
	Royals Parking Fees	-	25 years through 2031	100	-	*
	Royals Ticket Fees	-	25 years through 2031	100	-	*

*Principal and interest of \$30,029,250 applies to all types of revenue pledged.

(l) *Other Post-Employment Benefits (OPEB) Liability*

Plan Description

In addition to providing the pension benefits described earlier, the County provides employees that retire under the plan, at the same time they end their service to the County, the opportunity for continuation of medical and dental insurance coverage offered through Blue Cross Blue Shield as part of a single-employer defined benefit OPEB plan. Retirees who elect to continue coverage in the medical and dental plans offered through Blue Cross Blue Shield are required

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to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay

the premiums each year, the County's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. A stand-alone financial report is not available regarding the OPEB benefits provided.

Benefits Policy

Retirees and their spouses may obtain Medical coverage until Medicare eligibility by paying required premium rates. Upon retiree death or attainment of age 65, spouses may continue COBRA coverage for up to three years. The required premium rates are based to some degree on active experience so retirees are not charged the full age-based projected cost.

Benefit Payments

The County does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. As of December 31, 2021, the County has not set aside assets in trust to pay future benefits and has not established a plan or equivalent arrangement that contains an irrevocable transfer of assets dedicated to providing benefits to retirees. Since no trust fund has been established for funding the OPEB liability related to the implicit rate subsidy, the entire OPEB liability is classified as unfunded.

Employees Covered by Benefit Terms

At December 31, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	11
Active employees	<u>1,413</u>
Total	1,424

Total OPEB Liability

The total OPEB liability of \$5,721,309 was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021.

The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Discount rate: 2.04% per annum

Salary increases: 2.75% to 4.75% per annum

Healthcare cost trend rate: Medical: 6.00% graded down to 4.50% over 8 years

The discount rate used for the plan was the average of the S&P Municipal Bond 20-Year High Grade Index and the Fidelity GO AA-20 Year Index as of December 31, 2021. Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-

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Weighted General Mortality Tables using MP-2021 full generational improvement scale. The actuarial cost method was Entry Age Normal Level Percent of Salary.

Changes in Total OPEB Liability

Balance at 12/31/2020	\$ 5,636,802
Service costs	356,354
Interest costs	117,315
Changes of benefit terms	-
Changes in assumptions	484,576
Difference between expected and actual assumptions	(858,308)
Benefit payments	(15,430)
Net change	84,507
Balance at 12/31/2021	\$ 5,721,309

Sensitivity of Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the total OPEB liability calculated using the stated health care cost trend assumption, as well as what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage-point lower or 1-percentage-point higher than the assumed trend rate:

Healthcare cost trend rate			
	1% Decrease	Current	1% Increase
Total OPEB Liability	\$ 5,066,187	\$ 5,721,309	\$ 6,496,588

Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability calculated using the stated discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

Discount rate			
	1% Decrease	Current	1% Increase
	1.04%	2.04%	3.04%
Total OPEB Liability	\$ 6,303,073	5,721,309	5,197,655

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OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the County recognized OPEB expense of \$313,097. At December 31, 2021, the County reported deferred outflows (inflows) of resources in relation to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
Changes in assumptions	\$ 436,118	\$ 822,822
Differences between expected and actual experience	496,433	1,387,269
Total	<u>\$ 932,551</u>	<u>\$ 2,210,091</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31:	
2022	\$ (160,572)
2023	(160,572)
2024	(160,572)
2025	(160,572)
2026	(160,572)
Thereafter	(474,680)
	<u>\$ (1,277,540)</u>

(m) Subsequent Events

As a result of the spread of the SARS-CoV-2 virus and the incidence of COVID-19, economic uncertainties have arisen which may negatively affect the financial position, results of operations and cash flows of the County. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

During the first quarter of 2022, the County received approximately \$10.5 million from the federal government and \$10.0 million from the State of Missouri for the purpose of providing emergency rental assistance to County residents.

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
General Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Property taxes	\$ 28,534,962	-	28,534,962	30,324,647	1,789,685
Sales taxes	48,274,000	-	48,274,000	54,906,869	6,632,869
Other taxes	2,128,300	-	2,128,300	2,402,964	274,664
Total taxes	78,937,262	-	78,937,262	87,634,480	8,697,218
Licenses and permits:					
Liquor	600,000	-	600,000	690,579	90,579
Total licenses and permits	600,000	-	600,000	690,579	90,579
Intergovernmental:					
Local governments	427,185	-	427,185	405,784	(21,401)
State reimbursements	9,011,498	397,366	9,408,864	10,535,050	1,126,186
Federal grants	129,602	-	129,602	406,410	276,808
Total intergovernmental	9,568,285	397,366	9,965,651	11,347,244	1,381,593
Charges for services:					
Tax collection fees and penalties	22,004,000	-	22,004,000	26,234,691	4,230,691
Recording fees	2,465,000	-	2,465,000	3,431,244	966,244
Prisoner board	321,200	-	321,200	-	(321,200)
Leases and rental charges	606,300	-	606,300	686,335	80,035
Other fees and commissions	290,930	-	290,930	302,354	11,424
Total charges for services	25,687,430	-	25,687,430	30,654,624	4,967,194
Fines and forfeitures:					
Court costs	620,277	-	620,277	647,527	27,250
Court fees	730,000	-	730,000	811,668	81,668
Total fines and forfeitures	1,350,277	-	1,350,277	1,459,195	108,918
Interest	47,000	-	47,000	37,129	(9,871)
Miscellaneous	169,500	18,849	188,349	395,981	207,632
Total revenues	116,359,754	416,215	116,775,969	132,219,232	15,443,263
Expenditures:					
Current:					
General government:					
Legislative functions:					
County legislature	1,454,439	-	1,454,439	1,330,919	123,520
Clerk of county legislature	606,039	-	606,039	521,220	84,819
Legislative auditor	893,642	-	893,642	757,883	135,759
County executive:					
County executive	1,445,628	(15,000)	1,430,628	1,276,661	153,967
County counselor	2,527,681	-	2,527,681	1,916,432	611,249
FIFA World Cup Efforts	-	15,000	15,000	15,000	-
County Memberships	38,483	-	38,483	34,384	4,099
County Events	49,000	-	49,000	33,203	15,797
Boards & Commissions	56,548	-	56,548	35,309	21,239
Jackson County Land Trust	16,165	-	16,165	16,165	-
Operations:					
Facilities management	8,611,669	4,522,580	13,134,249	12,858,758	275,491
Detention Center	-	8,750,000	8,750,000	8,708,190	41,810
Records Center rent	204,945	-	204,945	204,654	291
Human resources	1,100,811	-	1,100,811	1,083,828	16,983
Economic Development	29,830	-	29,830	29,870	(40)
Office of Communications	508,884	-	508,884	537,685	(28,801)

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
General Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Financial services:					
Collections department	\$ 2,746,659	-	2,746,659	2,731,798	14,861
Assessment department	-	-	-	-	-
Finance department	2,439,058	-	2,439,058	2,209,613	229,445
Information technology	5,881,405	348,620	6,230,025	6,295,286	(65,261)
Records department	1,250,569	-	1,250,569	1,071,670	178,899
Judicial functions:					
Family court	20,100,570	397,366	20,497,936	18,596,401	1,901,535
Family court – facilities	208,088	-	208,088	160,308	47,780
Circuit court	12,523,252	83,200	12,606,452	12,713,819	(107,367)
County municipal court	353,307	250	353,557	359,537	(5,980)
Public Defender Rent	369,174	-	369,174	309,821	59,353
Prosecuting attorney:					
Prosecuting attorney	4,414,009	-	4,414,009	4,691,627	(277,618)
Support	3,033,823	-	3,033,823	2,825,969	207,854
Human relations and citizens complaints	205,614	-	205,614	117,458	88,156
Yard waste facility	9,215	-	9,215	1,742	7,473
Public Works Special Projects	15,500,000	(10,411,734)	5,088,266	2,616,856	2,471,410
Nondepartmental:					
Kansas City Election Board	1,167,866	-	1,167,866	1,088,427	79,439
Jackson County Election Board	1,764,590	-	1,764,590	1,745,189	19,401
3% state-mandated contingency	3,490,973	(3,349,166)	141,807	-	141,807
MARC Safety Net	109,844	-	109,844	109,583	261
JC Extension Center	10,000	-	10,000	10,000	-
JC Sport Authority Payroll	1,379,712	-	1,379,712	1,356,911	22,801
Building	-	-	-	-	-
Equipment	-	-	-	-	-
Total general government	<u>94,501,492</u>	<u>341,116</u>	<u>94,842,608</u>	<u>88,372,176</u>	<u>6,470,432</u>
Public safety:					
Corrections	21,190,820	(49,270)	21,141,550	19,704,396	1,437,154
Sheriff	11,555,949	(2,245)	11,553,704	6,415,203	5,138,501
Total public safety	<u>32,746,769</u>	<u>(51,515)</u>	<u>32,695,254</u>	<u>26,119,599</u>	<u>6,575,655</u>
Debt service:					
Principal retirement	-	-	-	-	-
Total expenditures	<u>127,248,261</u>	<u>289,601</u>	<u>127,537,862</u>	<u>114,491,775</u>	<u>13,046,087</u>
Excess (deficiency) of revenues over (under) expenditures	(10,888,507)	126,614	(10,761,893)	17,727,457	28,489,350
Other financing sources (uses):					
Transfers in	17,005,585	-	17,005,585	17,005,585	-
Transfers out	<u>(16,022,564)</u>	<u>-</u>	<u>(16,022,564)</u>	<u>(16,232,623)</u>	<u>(210,059)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (9,905,486)</u>	<u>126,614</u>	<u>(9,778,872)</u>	18,500,419	<u>28,279,291</u>
Fund balance – beginning of year				89,744,784	
Encumbrances outstanding – beginning of year				(25,959,274)	
Encumbrances canceled				15,127,618	
Encumbrances outstanding – end of year				1,984,857	
Fund balance – end of year				<u>\$ 99,398,404</u>	

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

ARPA Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	3,105,922	3,105,922
Total intergovernmental	-	-	-	3,105,922	3,105,922
Total revenues	-	-	-	3,105,922	3,105,922
Expenditures:					
Current:					
Operations:					
Facilities management - Health Bldg	-	170,240	170,240	-	170,240
Financial services:					
Finance department	-	4,998,014	4,998,014	4,998,014	-
Non-departmental:					
Disadvantaged Communitites	-	2,000,000	2,000,000	2,000,000	-
Total expenditures	-	7,168,254	7,168,254	6,998,014	170,240
Excess (deficiency) of revenues over (under) expenditures	-	(7,168,254)	(7,168,254)	(3,892,092)	2,935,682
Fund balance – beginning of year				-	
Encumbrances canceled				-	
Encumbrances outstanding – end of year				3,892,092	
Fund balance – end of year				\$ -	

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Budgetary Comparison Schedules
December 31, 2021

Budgetary Information

An annual budget prepared under the modified accrual basis of accounting (except that encumbrances are treated as expenditures for budget purposes) is adopted in December prior to the beginning of each fiscal year for all Governmental Funds (with the exceptions of the Federal Forfeiture and Prosecuting Attorney – Special Revenue Funds and the Longview/Blue Springs Lakes Debt Service Fund). A budget is also adopted for the Proprietary Fund Type Park Enterprise Fund.

Jackson County, Missouri (the County) performs the following procedures in establishing the budgetary data reflected in the fund financial statements:

- Prior to July 1, budget worksheets are mailed to each department.
- On or before July 15 of each year, each department, office, institution, commission or court of the County prepares and submits to the Budget Officer estimates of its requirements for expenditures and its estimated revenues for the next budget year.
- The Director of Finance reviews the estimates and has informal hearings with requesting agencies, departments and divisions.
- The County Executive submits the budget document to the County Legislature no later than November 15.
- The County Legislature holds public hearings during December for agencies, departments, divisions and taxpayer comments.
- Prior to December 31, the County Legislature adopts the budget with changes through passage of an appropriation ordinance and establishes a tentative tax levy.
- If recommended by management and approved by ordinance, the budget can be amended to make supplemental or emergency appropriations. Budgetary transfers of less than \$10,000 between two departments within a division (*e.g.*, within the General Fund, a transfer between the Human Resources and Management Information Systems Departments within the Division of Administration) require the approval of the Director of Finance and the County Executive. The County Legislature must approve transfers greater than \$10,000 between departments and all transfers between divisions. During the current year, supplemental appropriations of \$126.6 thousand (net) for the General Fund, \$(33) million (net) for the Special Revenue Funds, \$0 (net) for the Debt Service Funds, \$0 (net) for the Capital Project Funds and \$0 for the Park Enterprise Fund were approved. Supplemental appropriations resulted primarily from appropriation of grants received and unencumbered amounts from prior years.
- Unencumbered appropriations lapse at the end of the fiscal year. Appropriations in the Governmental Fund Types are charged as encumbrances when contracts or purchase orders are approved. Outstanding encumbrances are recorded as part of the assigned fund balance of the General Fund and the restricted fund balance of all other governmental funds, if applicable. Outstanding encumbrances serve as authorization for expenditures in the subsequent year.

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Budgetary Comparison Schedules
December 31, 2021

- Under County law, budgetary control is exercised at the departmental level; this is the level on which expenditures may not legally exceed appropriations. Under state law, control of budget appropriations is exercised at the fund level.

Budgetary Accounting

The accounting principles employed by the County in its budgetary accounting and reporting differ from those used to present fund financial statements in accordance with generally accepted accounting principles (GAAP) due to the inclusion of encumbrances with expenditures in the budgetary basis statements.

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Notes to Budgetary Comparison Schedules
December 31, 2021

The following reconciliation is from budgetary basis to fund financial presentation in accordance with GAAP for the year:

	General Fund	ARPA Fund	Total
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses) (budget basis)	\$ 18,500,419	(3,892,092)	14,608,327
Encumbrances outstanding – beginning of year	(25,959,274)	—	(25,959,274)
Encumbrances canceled	15,127,618	—	15,127,618
Encumbrances outstanding – end of year	<u>1,984,857</u>	<u>3,892,092</u>	<u>5,876,949</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses) (GAAP basis)	<u>\$ 9,653,620</u>	<u>—</u>	<u>9,653,620</u>

JACKSON COUNTY, MISSOURI

Required Supplementary Information (Unaudited)

Condition Rating of the County's Street System

December 31, 2021

	Percentage of lane – miles in good or better condition					
	2021		2020		2019	
Major arterial	1.00	%	0.61	%	1.20	%
Arterial	3.00		3.09		5.34	
Local	42.00		41.03		40.71	
Collector	17.00		17.23		19.20	
Overall system	63.00		61.96		66.45	

	Percentage of lane – miles in substandard condition					
	2021		2020		2019	
Major arterial	1.00	%	1.30	%	0.72	%
Arterial	3.00		3.01		0.75	
Local	22.00		22.83		23.14	
Collector	11.00		10.90		8.94	
Overall system	37.00		38.04		33.55	

	Comparison of needed-to-actual maintenance/preservation				
	2021	2020	2019	2018	2017
Major arterial:					
Needed	\$ 30,000	13,302	11,064	146,286	142,956
Actual	35,135	11,567	9,621	127,205	124,310
Arterial:					
Needed	240,000	204,057	764,155	228,670	19,530
Actual	245,945	177,441	664,482	198,843	16,982
Local:					
Needed	4,350,000	3,630,147	2,450,594	3,098,736	2,035,772
Actual	4,356,740	3,156,650	2,130,952	2,694,554	1,770,236
Collector:					
Needed	2,385,000	1,977,082	1,099,335	885,958	1,603,682
Actual	2,389,180	1,719,202	955,944	770,398	1,394,506
Overall system:					
Needed	7,005,000	5,824,588	4,325,148	4,359,650	3,801,940
Actual	7,027,000	5,064,860	3,760,999	3,791,000	3,306,034
Difference	(22,000)	759,728	564,149	568,650	495,906

Note: The condition of road pavement is measured using the Pavement Conditioning Index (PCI) following standard procedures. The information is collected and analyzed by the Pavement module of the Roadway and Asset Management System used by the County. The PCI ranges in value from 100 (new pavement) to 0 (failed pavement). The County considers pavements with a PCI of less than 55 to be in substandard condition.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri Revised Pension Plan
Required Supplementary Information -
UNAUDITED
December 31, 2021

Schedule of Proportionate Share of the Net Pension Liability - Last Ten Plan Years

	Plan Year End June 30,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County's proportion of the net pension liability	92.87%	92.62%	92.36%	92.65%	91.97%	92.64%	92.54%	92.52%	*	*
County's proportionate share of the net pension liability	720,855	46,067,941	40,895,232	43,673,753	53,404,233	67,880,175	52,245,286	35,190,209	*	*
County's covered payroll	62,055,669	61,556,081	59,586,331	61,444,746	55,653,747	56,052,938	56,693,885	58,212,044	*	*
County's proportionate share of the net pension liability as a percentage of covered payroll	1.16%	74.84%	68.63%	71.08%	95.96%	121.10%	92.15%	60.45%	*	*
Plan fiduciary net position as a percentage of the total pension liability	99.80%	86.10%	87.20%	85.95%	82.26%	76.74%	81.25%	86.20%	83.09%	79.64%

* This information is not available for 2013 and prior years.

Schedule of Employer Contributions - Last Ten Years

Year Ended December 31,	Covered Payroll	Contributions as % of covered payroll	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)
2021	63,790,591	17.3%	7,863,724	11,048,304	(3,184,580)
2020	61,810,062	18.2%	8,198,897	11,222,251	(3,023,354)
2019	60,576,206	14.0%	8,939,390	8,462,680	476,710
2018	60,515,539	15.1%	8,530,698	9,151,828	(621,130)
2017	58,549,246	15.7%	8,971,575	9,215,971	(244,396)
2016	56,052,938	14.9%	8,668,523	8,341,201	327,322
2015	56,693,885	14.0%	7,705,514	7,915,870	(210,356)
2014	58,212,044	13.1%	8,406,253	7,597,219	809,034

This schedule presents information available to the County and will include ten-year trend information once available.

Notes to Schedule:

Benefit Changes

During 2016, a change was made to allow vested members of the Plan to purchase individual years of Military Service up to four years of service, one year for each year of military service. Such option must be exercised or declared within twelve months of vesting.

Changes of Assumptions

In 2017, the Plan changed the following assumptions based on the results of an experience study issued in August 2017: (1) Changed the earnings assumption from 7.0% to 6.75%; (2) Changed the amortization method from a level dollar rolling 30-year open period to a level dollar layered 20-year closed amortization period for current and future unfunded liabilities, while continuing the separate 20-year amortization for the 2013 Plan changes; and (3) Changed the tables and assumptions for mortality, retirement, disability, and salary increases.

In 2015, the Plan incorporated the new RP-2014 mortality table, resulting in an increase of approximately 5.6% in plan liabilities over the RP-2000 table used in the prior valuation. The method of determining the funding value of assets was altered slightly to improve the smoothing of asset gains and losses going forward, and was reset to the fair value as of July 1, 2015.

In 2014, the retirement rate assumptions were updated as a result of an experience study to better reflect future anticipated retirement rates. In addition, the mortality table was updated to include generational improvements to future mortality.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri Revised Pension Plan
Required Supplementary Information –
UNAUDITED
December 31, 2021

Notes to Required Supplementary Information for Contributions

Valuation Date	July 1, 2021
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar
	20-year closed for 2013 COLA change
Remaining amortization period	20 years
Asset Valuation Method	5-year smoothed fair value
Actuarial Assumptions:	
Investment Rate of Return	6.75%
Inflation	2.5%
Projected Salary Increases	Ranges from 2.75% to 4.75%
Mortality	
Active and Terminated Vested Participants	RP 2014 Healthy Non-Annuitant Table adjusted back to 2006 using MP-2014, projected forward with MP-2016 on a generational basis
Beneficiaries and Retirees	RP-2014 Healthy Annuitant Table adjusted back to 2006 using MP-2014, multiplied by 1.2 for males and 1.0 for females, and projected forward with MP-2016 on a generational basis
Disabled Members	RP-2014 Disabled Mortality Table adjusted back to 2006 using MP-2014, projected forward with MP-2016 on a generational basis

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Jackson County, Missouri OPEB Plan
Required Supplementary Information –
UNAUDITED
December 31, 2021

Schedule of Changes in Total OPEB Liability and Related Ratios				
	Year End December 31,			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability, Beginning of Year	5,636,802	5,769,572	6,398,731	6,145,365
Service costs	356,354	333,911	330,433	339,734
Interest costs	117,315	180,154	246,050	208,261
Changes in benefit terms	-	-	-	(517,804)
Changes in assumptions and inputs	484,576	(134,689)	(395,239)	(489,650)
Difference between expected and actual experience	(858,308)	(315,457)	(724,343)	827,389
Benefit payments	(15,430)	(196,689)	(86,060)	(114,564)
Net change	84,507	(132,770)	(629,159)	253,366
Total OPEB Liability, End of Year	5,721,309	5,636,802	5,769,572	6,398,731
 Covered-Employee Payroll	 76,452,524	 72,478,026	 69,409,476	 72,765,669
 Total OPEB Liability as a Percentage of Covered-Employee Payroll	 7.48%	 7.78%	 8.31%	 8.79%

This schedule presents information available to the County and will include ten-year trend information once available.

Notes to Schedule:

There are no assets accumulated in a trust to pay related benefits for the OPEB plan.

Benefit Changes

There were no changes to benefit terms for the years ended December 31, 2021 and 2020.

Changes of Assumptions

There were no changes to assumptions for the years ended December 31, 2021 and 2020.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Major General Funds

December 31, 2021

Assets	Major Funds		
	General Fund	County Improvement Fund	Total General Funds
Assets:			
Cash and cash equivalents	\$ 28,248,143	26,676,585	54,924,728
Investments	11,452,058	14,062,888	25,514,946
Receivables (net of allowance for uncollectible):			
Taxes	29,305,747	-	29,305,747
Tax assessment and collection fees	7,227,277	-	7,227,277
Intergovernmental	1,539,298	-	1,539,298
Accounts	275,829	48,016	323,845
Accrued interest	60,836	56,816	117,652
Prepaid expenditures	297,583	-	297,583
Due from other funds	601,178	-	601,178
Total assets	<u>\$ 79,007,949</u>	<u>40,844,305</u>	<u>119,852,254</u>
Liabilities:			
Accounts payable	\$ 3,934,462	1,729,392	5,663,854
Salaries, taxes, and benefits	9,033,319	-	9,033,319
Intergovernmental payables	2,363,252	35,099	2,398,351
Unearned revenues	150	-	150
Total liabilities	<u>15,331,183</u>	<u>1,764,491</u>	<u>17,095,674</u>
Deferred inflows of resources:			
Unavailable revenue – property taxes	3,358,176	-	3,358,176
Total deferred inflows of resources	<u>3,358,176</u>	<u>-</u>	<u>3,358,176</u>
Fund balances:			
Nonspendable:			
Prepaid expenditures	297,583	-	297,583
Assigned:			
Wellness education	196,621	-	196,621
Elevator modernization	-	522,538	522,538
Equipment	-	1,013,558	1,013,558
Mass appraisal system	-	7,095,108	7,095,108
Maintenance and repair (encumbrances)	171,956	24,175	196,131
Purchases on order (encumbrances)	893,412	-	893,412
Contractual services (encumbrances)	919,488	4,866,616	5,786,104
Compensated absences	5,983,744	-	5,983,744
Subsequent year appropriation	6,728,838	-	6,728,838
Unassigned	45,126,948	25,557,819	70,684,767
Total fund balances	<u>60,318,590</u>	<u>39,079,814</u>	<u>99,398,404</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 79,007,949</u>	<u>40,844,305</u>	<u>119,852,254</u>

JACKSON COUNTY, MISSOURI

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances

Major General Funds

Year ended December 31, 2021

	Major Funds			
	General Fund	County Improvement Fund	Eliminate Transfers	Total General Funds
Revenues:				
Taxes:				
Property taxes	\$ 30,324,647	-	-	30,324,647
Sales taxes	54,906,869	-	-	54,906,869
Other taxes	2,402,964	-	-	2,402,964
Licenses and permits	690,579	-	-	690,579
Intergovernmental	11,347,244	-	-	11,347,244
Charges for services	30,654,624	-	-	30,654,624
Fines and forfeitures	1,459,195	-	-	1,459,195
Interest	25,893	11,236	-	37,129
Miscellaneous	381,983	13,998	-	395,981
Total revenues	<u>132,193,998</u>	<u>25,234</u>	<u>-</u>	<u>132,219,232</u>
Expenditures:				
Current:				
General government	75,391,924	21,533,291	-	96,925,215
Public safety	26,070,381	139,699	-	26,210,080
Culture and recreation	-	98,268	-	98,268
Debt service:				
Principal retirement	105,011	-	-	105,011
Total expenditures	<u>101,567,316</u>	<u>21,771,258</u>	<u>-</u>	<u>123,338,574</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,626,682</u>	<u>(21,746,024)</u>	<u>-</u>	<u>8,880,658</u>
Other financing sources (uses):				
Transfers in	1,505,585	15,500,000	(15,500,000)	1,505,585
Transfers out	(16,232,623)	-	15,500,000	(732,623)
Total other financing sources (uses)	<u>(14,727,038)</u>	<u>15,500,000</u>	<u>-</u>	<u>772,962</u>
Net change in fund balances	<u>15,899,644</u>	<u>(6,246,024)</u>	<u>-</u>	<u>9,653,620</u>
Fund balances – beginning of year	44,418,946	45,325,838	-	89,744,784
Fund balances – end of year	<u>\$ 60,318,590</u>	<u>39,079,814</u>	<u>-</u>	<u>99,398,404</u>

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2021

Assets	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Assets:				
Cash and cash equivalents	\$ 31,957,705	-	-	31,957,705
Investments	12,089,032	-	-	12,089,032
Restricted assets:				
Cash and cash equivalents	-	841,836	9,111,591	9,953,427
Accrued interest	-	94	-	94
Receivables (net of allowance for uncollectible)				
Taxes	36,591,025	-	-	36,591,025
Tax assessment and collection fees	4,397,153	-	-	4,397,153
Intergovernmental	2,921,725	-	-	2,921,725
Accounts	2,159,906	-	-	2,159,906
Accrued interest	76,522	-	-	76,522
Prepaid expenditures	8,062	-	-	8,062
Total assets	<u>\$ 90,201,130</u>	<u>841,930</u>	<u>9,111,591</u>	<u>100,154,651</u>
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	\$ 12,322,446	-	-	12,322,446
Accounts payable from restricted assets	-	950	3,586,829	3,587,779
Salaries, taxes, and benefits	2,363,763	-	-	2,363,763
Intergovernmental payable	1,181,626	-	-	1,181,626
Due to other funds	580,054	-	-	580,054
Unearned revenue	6,877,015	-	-	6,877,015
Total liabilities	<u>23,324,904</u>	<u>950</u>	<u>3,586,829</u>	<u>26,912,683</u>
Deferred inflows of resources:				
Unavailable revenue – property taxes	<u>8,348,147</u>	<u>-</u>	<u>-</u>	<u>8,348,147</u>
Total deferred inflows of resources	<u>8,348,147</u>	<u>-</u>	<u>-</u>	<u>8,348,147</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	8,062	-	-	8,062
Restricted:				
Prosecuting attorney's activities	780,017	-	-	780,017
Assessment maintenance	8,665,121	-	-	8,665,121
Document preservation	477,020	-	-	477,020
Emergency telephone system	4,614,016	-	-	4,614,016
Homeless assistance	502,267	-	-	502,267
Anti-crime activities	16,129,343	-	-	16,129,343
Domestic violence shelter funding	27,812	-	-	27,812
Law enforcement	1,398,813	-	-	1,398,813
Road construction and maintenance	5,037,824	-	-	5,037,824
Health and welfare	8,740,380	-	-	8,740,380
Juvenile services	1,198	-	-	1,198
Sewer system service	121,652	-	-	121,652
Truman Sports Complex activities	-	-	5,191,284	5,191,284
Culture and recreation	9,395,708	-	-	9,395,708
Rock Island Railroad project	96,792	-	333,478	430,270
Debt service	-	840,980	-	840,980
Compensated absences	1,892,998	-	-	1,892,998
Available for grant match	689,076	-	-	689,076
Unassigned	<u>(50,020)</u>	<u>-</u>	<u>-</u>	<u>(50,020)</u>
Total fund balances	<u>58,528,079</u>	<u>840,980</u>	<u>5,524,762</u>	<u>64,893,821</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 90,201,130</u>	<u>841,930</u>	<u>9,111,591</u>	<u>100,154,651</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Year ended December 31, 2021

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Revenues:				
Taxes:				
Property taxes	\$ 52,721,424	-	-	52,721,424
Sales taxes	28,116,069	-	-	28,116,069
Other taxes	1,239,914	-	-	1,239,914
Licenses and permits	1,359,179	-	-	1,359,179
Intergovernmental	50,426,611	1,402,147	-	51,828,758
Charges for services	17,199,188	-	-	17,199,188
Fines and forfeitures	98,502	-	-	98,502
Interest	3,614	153	66	3,833
Miscellaneous	269,306	-	150,000	419,306
Total revenues	151,433,807	1,402,300	150,066	152,986,173
Expenditures:				
Current:				
General government	12,488,074	-	-	12,488,074
Public safety	31,754,780	-	-	31,754,780
Road, highways and bridges	10,428,381	-	-	10,428,381
Health, welfare and community development	58,009,731	-	-	58,009,731
Culture and recreation	21,542,422	-	16,479,978	38,022,400
Capital outlay:				
Culture and recreation	-	-	8,127,886	8,127,886
Debt service:				
Principal retirement	-	8,616,623	-	8,616,623
Interest and fiscal charges	-	4,207,429	-	4,207,429
Bond issuance cost	-	172,373	-	172,373
Total expenditures	134,223,388	12,996,425	24,607,864	171,827,677
Excess (deficiency) of revenues over expenditures	17,210,419	(11,594,125)	(24,457,798)	(18,841,504)
Other financing sources (uses):				
Issuance of debt	-	9,760,000	-	9,760,000
Premium on bond issuance	-	1,448,910	-	1,448,910
Payment to bond escrow agent	-	(11,024,324)	-	(11,024,324)
Transfers in	7,604,321	9,784,497	20,966,298	38,355,116
Transfers out	(17,705,940)	-	-	(17,705,940)
Total other financing sources (uses)	(10,101,619)	9,969,083	20,966,298	20,833,762
Net change in fund balances	7,108,800	(1,625,042)	(3,491,500)	1,992,258
Fund balances – beginning of year	51,419,279	2,466,022	9,016,262	62,901,563
Fund balances – end of year	\$ 58,528,079	840,980	5,524,762	64,893,821

JACKSON COUNTY, MISSOURI

NONMAJOR

SPECIAL REVENUE FUNDS

Anti-Crime Sales Tax Fund is used to account for the one-quarter of one percent sales tax approved by voters for the purpose of fighting the war on drugs.

Assessment Reimbursement Fund is used to account for the State assessment and equalization maintenance plan in accordance with RSMo 137.750.

CARES Act Fund is used to account for the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding received from the federal government. Revenues for this fund include intergovernmental sources.

Check Collection Fund is used to account for bad check fees collected under RSMo 570.120 and 570.123.

Collector Fund is used to account for one-third of penalties collected on delinquent taxes for use by the collector.

Convention/Sports Complex Fund is used to account for financing of maintenance, operation and improvements of the Harry S. Truman Sports Complex.

County Sheriff Revolving Fund is used to account for the fees collected by the Sheriff for the issuance of conceal to carry permits.

County Urban Road System Fund is used to account for the repair and improvement of existing roads, streets and bridges within the cities, towns and villages of Jackson County funded through an amount not to exceed 25% of the Road and Bridge property tax levy.

Domestic Abuse Fund is used to account for fees collected on marriages and dissolution of marriages, and to provide funding to shelters for victims of domestic violence.

Federal Forfeiture Fund is used to account for federal forfeiture and proceeds from sale of confiscated property by various law enforcement entities.

Grant Fund is used to account for various federal, state and local grants.

Health Fund is used to account for those resources allocated for use in operations pertaining to community health and welfare. Revenues and other financing sources for this fund include taxes, licenses and permits, intergovernmental sources, charges for services, and miscellaneous sources.

Homeless Assistance Fund is used to account for a record filing fee collected for the purpose of providing financial assistance to agencies, which serve homeless families.

Inmate Security Fund is used to develop biometric identification systems to ensure inmates can be properly identified and tracked within the county jail system.

Law Enforcement Fund is used to account for certain ticket violation fees and provide law enforcement officer training.

JACKSON COUNTY, MISSOURI

NONMAJOR

SPECIAL REVENUE FUNDS

Park Fund is used to account for the operation and maintenance of County-owned parks and recreation facilities not considered part of the Park Enterprise Fund.

Prosecuting Attorney Fund is used to account for one-half of the sales tax collection fee, which is received from the State of Missouri, and is specified for use by the Prosecuting Attorney.

Recorder Fees Fund is used to account for the collection, deposit and distribution of a user fee for the purpose of record storage, microfilming and preservation under RSMo 59.319.

Recorder Technology Fund is used to account for the portions of recording fees to be used for the purchase, installation and maintenance of modern technology under RSMo 59.800.

Sewer Fund is used to account for County provided sewer system service.

Special Road and Bridge Fund is used to account for the maintenance and construction of County streets, roads and bridges, and the design and coordination of countywide public works projects. Revenues and other financing sources for this fund include taxes, intergovernmental revenues, charges for services, and miscellaneous revenues.

911 System Fund is used to account for the telephone system utilized in reporting police, fire, medical or other emergency situations.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2021

Assets	Anti-Crime Sales Tax	Assessment Reimbursement	CARES Act	Check Collection	Collector	Convention/ Sports Complex	County Sheriff Revolving	County Urban Road System	Domestic Abuse	Federal Forfeiture	Grant
Assets:											
Cash and cash equivalents	\$ 3,387,291	5,883,834	5,187,371	61,108	-	500,000	766,577	-	26,112	276,328	5,488,798
Investments	12,089,032	-	-	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectible)											
Taxes	5,868,893	-	-	-	-	-	-	-	-	-	-
Tax assessment and collection fee:		4,397,153	-	-	-	-	-	-	-	-	-
Intergovernmental	58,619	-	-	-	-	250,000	-	-	-	-	1,101,037
Accounts	-	-	-	710	-	-	5,604	-	1,700	-	2,080,382
Accrued interest	76,522	-	-	-	-	-	-	-	-	-	-
Prepaid expenditures	7,577	410	-	-	-	-	-	-	-	-	-
Total assets	\$ 21,487,934	10,281,397	5,187,371	61,818	-	750,000	772,181	-	27,812	276,328	8,670,217
Liabilities, Deferred Inflows of Resources, and Fund Balances											
Liabilities:											
Accounts payable	\$ 3,100,358	138,434	4,684,515	-	-	750,000	72,530	-	-	-	942,470
Salaries, taxes, and benefits	634,631	322,054	-	-	-	-	3,963	-	-	-	222,278
Intergovernmental payable	1,181,626	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	502,856	-	-	-	-	-	-	-	6,307,730
Total liabilities	4,916,615	460,488	5,187,371	-	-	750,000	76,493	-	-	-	7,472,478
Deferred inflows of resources:											
Unavailable revenue – property tax:	-	963,460	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	963,460	-	-	-	-	-	-	-	-	-
Fund balances:											
Nonspendable:											
Prepaid expenditures	7,577	410	-	-	-	-	-	-	-	-	-
Restricted:											
Prosecuting attorney's activities	-	-	-	61,818	-	-	-	-	-	-	307,873
Assessment maintenance	-	8,665,121	-	-	-	-	-	-	-	-	-
Property tax collection activities	-	-	-	-	-	-	-	-	-	-	-
Document preservation	-	-	-	-	-	-	-	-	-	-	-
Emergency telephone system	-	-	-	-	-	-	-	-	-	-	-
Homeless assistance	-	-	-	-	-	-	-	-	-	-	-
Anti-crime activities	16,129,343	-	-	-	-	-	-	-	-	-	-
Domestic violence shelter funding	-	-	-	-	-	-	-	-	27,812	-	-
Law enforcement	303	-	-	-	-	-	694,028	-	-	276,328	-
Maintenance and repair	-	-	-	-	-	-	-	-	-	-	-
Road construction and maintenance	-	-	-	-	-	-	-	-	-	-	40,994
Health and welfare	-	-	50,020	-	-	-	-	-	-	-	-
Juvenile services	-	-	-	-	-	-	-	-	-	-	1,198
Sewer system service	-	-	-	-	-	-	-	-	-	-	-
Truman Sports Complex activities	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	158,598
Rock Island Railroad project	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	434,096	191,918	-	-	-	-	1,660	-	-	-	-
Available for grant match	-	-	-	-	-	-	-	-	-	-	689,076
Unassigned	-	-	(50,020)	-	-	-	-	-	-	-	-
Total fund balances	16,571,319	8,857,449	-	61,818	-	-	695,688	-	27,812	276,328	1,197,739
Total liabilities, deferred inflows of resources, and fund balances	\$ 21,487,934	10,281,397	5,187,371	61,818	-	750,000	772,181	-	27,812	276,328	8,670,217

JACKSON COUNTY, MISSOURI

Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
December 31, 2021

Assets	Health	Homeless Assistance	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Assets:												
Cash and cash equivalents	\$ -	642,578	335,172	59,850	4,366,114	419,383	339,686	161,592	127,450	544,174	3,384,287	31,957,705
Investments	-	-	-	-	-	-	-	-	-	-	-	12,089,032
Receivables (net of allowance for uncollectible)	-	-	-	-	-	-	-	-	-	-	-	-
Taxes	15,368,435	-	-	-	8,561,190	-	-	-	-	6,792,507	-	36,591,025
Tax assessment and collection fees	-	-	-	-	-	-	-	-	-	-	-	4,397,153
Intergovernmental	41,125	-	-	-	-	11,315	-	-	-	-	1,459,629	2,921,725
Accounts	14,690	-	31,987	1,145	-	-	-	882	-	22,806	-	2,159,906
Accrued interest	-	-	-	-	-	-	-	-	-	-	-	76,522
Prepaid expenditures	-	-	-	-	75	-	-	-	-	-	-	8,062
Total assets	\$ 15,424,250	642,578	367,159	60,995	12,927,379	430,698	339,686	162,474	127,450	7,359,487	4,843,916	90,201,130
Liabilities, Deferred Inflows of Resources, and Fund Balances												
Liabilities:												
Accounts payable	\$ 1,798,747	133,685	-	-	374,776	756	2,696	145	5,798	87,636	229,900	12,322,446
Salaries, taxes, and benefits	391,171	822	-	-	503,433	8,606	16,144	-	-	260,661	-	2,363,763
Intergovernmental payable	-	-	-	-	-	-	-	-	-	-	-	1,181,626
Due to other funds	580,054	-	-	-	-	-	-	-	-	-	-	580,054
Unearned revenue	-	-	-	-	66,429	-	-	-	-	-	-	6,877,015
Total liabilities	2,769,972	134,507	-	-	944,638	9,362	18,840	145	5,798	348,297	229,900	23,324,904
Deferred inflows of resources:												
Unavailable revenue – property taxes	3,624,760	-	-	-	2,067,629	-	-	-	-	1,692,298	-	8,348,147
Total deferred inflows of resources	3,624,760	-	-	-	2,067,629	-	-	-	-	1,692,298	-	8,348,147
Fund balances:												
Nonspendable:												
Prepaid expenditures	-	-	-	-	75	-	-	-	-	-	-	8,062
Restricted:												
Prosecuting attorney's activities	-	-	-	-	-	410,326	-	-	-	-	-	780,017
Assessment maintenance	-	-	-	-	-	-	-	-	-	-	-	8,665,121
Document preservation	-	-	-	-	-	-	314,691	162,329	-	-	-	477,020
Emergency telephone system	-	-	-	-	-	-	-	-	-	-	4,614,016	4,614,016
Homeless assistance	-	502,267	-	-	-	-	-	-	-	-	-	502,267
Anti-crime activities	-	-	-	-	-	-	-	-	-	-	-	16,129,343
Domestic violence shelter funding	-	-	-	-	-	-	-	-	-	-	-	27,812
Law enforcement	-	-	367,159	60,995	-	-	-	-	-	-	-	1,398,813
Road construction and maintenance	-	-	-	-	-	-	-	-	-	4,996,830	-	5,037,824
Health and welfare	8,690,360	-	-	-	-	-	-	-	-	-	-	8,740,380
Juvenile services	-	-	-	-	-	-	-	-	-	-	-	1,198
Sewer system service	-	-	-	-	-	-	-	-	121,652	-	-	121,652
Culture and recreation	-	-	-	-	9,237,110	-	-	-	-	-	-	9,395,708
Rock Island Railroad project	-	-	-	-	96,792	-	-	-	-	-	-	96,792
Compensated absences	339,158	5,804	-	-	581,135	11,010	6,155	-	-	322,062	-	1,892,998
Available for grant match	-	-	-	-	-	-	-	-	-	-	-	689,076
Unassigned	-	-	-	-	-	-	-	-	-	-	-	(50,020)
Total fund balances	9,029,518	508,071	367,159	60,995	9,915,112	421,336	320,846	162,329	121,652	5,318,892	4,614,016	58,528,079
Total liabilities, deferred inflows of resources, and fund balances	\$ 15,424,250	642,578	367,159	60,995	12,927,379	430,698	339,686	162,474	127,450	7,359,487	4,843,916	90,201,130

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2021

	Anti-Crime Sales Tax	Assessment Reimbursement	CARES Act	Check Collection	Collector	Convention/ Sports Complex	County Sheriff Revolving	County Urban Road System	Domestic Abuse	Federal Forfeiture	Grant
Revenues:											
Taxes:											
Property taxes	\$ -	-	-	-	-	-	-	-	-	-	-
Sales taxes	27,443,863	-	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	257,450	-	-	-	-
Intergovernmental	314,190	1,109,919	30,642,276	-	-	3,000,000	-	-	-	53,416	15,044,143
Charges for services	25,748	7,661,732	-	18,533	-	-	-	-	53,810	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	79,023	-	-
Interest	2,407	-	-	24	-	-	311	-	13	112	-
Miscellaneous	50,959	-	-	-	-	-	-	-	-	-	-
Total revenues	27,837,167	8,771,651	30,642,276	18,557	-	3,000,000	257,761	-	132,846	53,528	15,044,143
Expenditures:											
Current:											
General government	2,715,419	6,598,301	-	135	-	-	-	-	-	-	1,889,144
Public safety	21,726,654	-	-	-	-	-	178,740	-	145,000	-	710,847
Roads, highways, and bridges	-	-	-	-	-	-	-	-	-	-	1,243,769
Health, welfare, and community development	-	-	30,642,276	-	-	-	-	-	-	-	11,550,205
Culture and recreation	-	-	-	-	-	6,516,118	-	-	-	-	3,004,683
Total expenditures	24,442,073	6,598,301	30,642,276	135	-	6,516,118	178,740	-	145,000	-	18,398,648
Excess (deficiency) of revenues over expenditures	3,395,094	2,173,350	-	18,422	-	(3,516,118)	79,021	-	(12,154)	53,528	(3,354,505)
Other financing sources (uses):											
Transfers in	-	-	-	-	-	3,500,000	-	-	-	-	412,511
Transfers out	(202,447)	(244,977)	-	-	(106,544)	(3,501,333)	-	(191,810)	-	-	-
Total other financing sources (uses)	(202,447)	(244,977)	-	-	(106,544)	(1,333)	-	(191,810)	-	-	412,511
Net change in fund balances	3,192,647	1,928,373	-	18,422	(106,544)	(3,517,451)	79,021	(191,810)	(12,154)	53,528	(2,941,994)
Fund balances – beginning of year	13,378,672	6,929,076	-	43,396	106,544	3,517,451	616,667	191,810	39,966	222,800	4,139,733
Fund balances – end of year	\$ 16,571,319	8,857,449	-	61,818	-	-	695,688	-	27,812	276,328	1,197,739

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2019

	Health	Homeless Assistance	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Revenues:												
Taxes:												
Property taxes	\$ 27,141,002	-	-	-	15,386,523	-	-	-	-	10,193,899	-	52,721,424
Sales taxes	-	-	-	-	-	-	-	-	-	-	672,206	28,116,069
Other taxes	-	-	-	-	-	-	-	-	-	1,239,914	-	1,239,914
Licenses and permits	694,590	-	-	-	-	-	-	-	-	407,139	-	1,359,179
Intergovernmental	67,130	-	-	3,645	-	191,892	-	-	-	-	-	50,426,611
Charges for services	1,600,648	439,326	202,348	3,898	253,806	-	312,546	182,630	30,498	-	6,413,665	17,199,188
Fines and forfeitures	-	-	5,272	14,207	-	-	-	-	-	-	-	98,502
Interest	-	291	-	-	-	182	134	-	140	-	-	3,614
Miscellaneous	80,820	1,170	-	-	116,138	-	-	-	-	20,219	-	269,306
Total revenues	29,584,190	440,787	207,620	21,750	15,756,467	192,074	312,680	182,630	30,638	11,861,171	7,085,871	151,433,807
Expenditures:												
Current:												
General government	254,691	501,570	-	-	-	181,254	224,917	122,643	-	-	-	12,488,074
Public safety	5,935,370	-	226,397	-	-	-	-	-	-	-	2,831,772	31,754,780
Roads, highways, and bridges	-	-	-	-	-	-	-	-	-	9,184,612	-	10,428,381
Health, welfare, and community development	15,762,450	-	-	-	-	-	-	-	54,800	-	-	58,009,731
Culture and recreation	-	-	-	-	12,021,621	-	-	-	-	-	-	21,542,422
Total expenditures	21,952,511	501,570	226,397	-	12,021,621	181,254	224,917	122,643	54,800	9,184,612	2,831,772	134,223,388
Excess (deficiency) of revenues over (under) expenditures	7,631,679	(60,783)	(18,777)	21,750	3,734,846	10,820	87,763	59,987	(24,162)	2,676,559	4,254,099	17,210,419
Other financing sources (uses):												
Transfers in	-	-	-	-	3,500,000	-	-	-	-	191,810	-	7,604,321
Transfers out	(5,383,655)	-	-	-	(3,943,837)	-	-	-	-	(4,131,337)	-	(17,705,940)
Total other financing sources (uses)	(5,383,655)	-	-	-	(443,837)	-	-	-	-	(3,939,527)	-	(10,101,619)
Net change in fund balances	2,248,024	(60,783)	(18,777)	21,750	3,291,009	10,820	87,763	59,987	(24,162)	(1,262,968)	4,254,099	7,108,800
Fund balances – beginning of year	6,781,494	568,854	385,936	39,245	6,624,103	410,516	233,083	102,342	145,814	6,581,860	359,917	51,419,279
Fund balances – end of year	\$ 9,029,518	508,071	367,159	60,995	9,915,112	421,336	320,846	162,329	121,652	5,318,892	4,614,016	58,528,079

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Anti-Crime Sales Tax Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Sales taxes	\$ 24,132,000	-	24,132,000	27,443,863	3,311,863
Total taxes	<u>24,132,000</u>	<u>-</u>	<u>24,132,000</u>	<u>27,443,863</u>	<u>3,311,863</u>
Intergovernmental:					
Federal grants	-	368,081	368,081	312,890	(55,191)
Local governments	-	1,300	1,300	1,300	-
Total intergovernmental	<u>-</u>	<u>369,381</u>	<u>369,381</u>	<u>314,190</u>	<u>(55,191)</u>
Charges for services:					
Other fees and commissions	-	-	-	25,748	25,748
Total charges for services	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,748</u>	<u>25,748</u>
Interest	8,000	-	8,000	2,407	(5,593)
Miscellaneous	-	-	-	50,959	50,959
Total revenues	<u>24,140,000</u>	<u>369,381</u>	<u>24,509,381</u>	<u>27,837,167</u>	<u>3,327,786</u>
Expenditures:					
Current:					
General government:					
Judicial functions:					
Circuit court	1,092,588	32,626	1,125,214	905,095	220,119
Family court	2,218,284	106,240	2,324,524	1,885,550	438,974
Total general government	<u>3,310,872</u>	<u>138,866</u>	<u>3,449,738</u>	<u>2,790,645</u>	<u>659,093</u>
Public safety:					
Divisions of administration:					
Corrections department	2,705,621	71,792	2,777,413	2,574,618	202,795
Detention center-population control	874,379	35,110	909,489	723,136	186,353
Prosecuting attorney:					
Anti-violence	971,167	29,000	1,000,167	1,058,144	(57,977)
COMBAT administration	1,277,972	38,161	1,316,133	950,986	365,147
COMBAT crime prevention	3,375,296	1,753,487	5,128,783	4,720,473	408,310
COMBAT grant match	-	-	-	-	-

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Anti-Crime Sales Tax Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
COMBAT treatment	\$ 5,444,591	(1,386,516)	4,058,075	3,495,318	562,757
Criminal prosecution	2,495,875	74,529	2,570,404	2,557,700	12,704
Deferred prosecution	1,530,204	(156,237)	1,373,967	994,598	379,369
Drug task force - Joint Operation	-	7,500	7,500	8,283	(783)
Drug Awareness Resistance Education	1,655,436	(244,167)	1,411,269	1,075,689	335,580
Drug task force - JAG - 2020/21	-	243,995	243,995	243,994	1
Drug task force - JAG - 2021/22	-	493,081	493,081	283,858	209,223
Kansas City police department	2,621,107	78,269	2,699,376	2,699,376	-
Jackson County Drug Task Force	2,621,107	(80,431)	2,540,676	2,088,431	452,245
Organized crime drug enforcement task force	-	27,500	27,500	25,748	1,752
Sheriff DARE program	-	150,000	150,000	137,141	12,859
Community crime/drug prevention	1,088,754	31,994	1,120,748	666,182	454,566
Total public safety	<u>26,661,509</u>	<u>1,167,067</u>	<u>27,828,576</u>	<u>24,303,675</u>	<u>3,524,901</u>
Total expenditures	<u>29,972,381</u>	<u>1,305,933</u>	<u>31,278,314</u>	<u>27,094,320</u>	<u>4,183,994</u>
Excess (deficiency) of revenues over (under) expenditures	(5,832,381)	(936,552)	(6,768,933)	742,847	7,511,780
Other financing sources (uses):					
Transfers out	<u>-</u>	<u>(202,447)</u>	<u>(202,447)</u>	<u>(202,447)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u><u>\$ (5,832,381)</u></u>	<u><u>(1,138,999)</u></u>	<u><u>(6,971,380)</u></u>	540,400	<u><u>7,511,780</u></u>
Fund balance – beginning of year				13,378,672	
Encumbrances outstanding – beginning of year				(1,267,831)	
Encumbrances canceled				840,777	
Encumbrances outstanding – end of year				<u>3,079,301</u>	
Fund balance – end of year				<u><u>\$ 16,571,319</u></u>	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Assessment Reimbursement Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Intergovernmental:					
State reimbursements	\$ 899,643	-	899,643	1,109,919	210,276
Total intergovernmental	899,643	-	899,643	1,109,919	210,276
Charges for services:					
Tax assessment fees	6,760,000	-	6,760,000	7,642,774	882,774
Other fees and commissions	4,500	-	4,500	18,958	14,458
Total charges for services	6,764,500	-	6,764,500	7,661,732	897,232
Total revenues	7,664,143	-	7,664,143	8,771,651	1,107,508
Expenditures:					
Current:					
General government:					
Boards & Commissions	101,115	-	101,115	126,489	(25,374)
County Counselor	66,000	-	66,000	36,000	30,000
Communications	100,000	-	100,000	-	100,000
Fleet Replacement	100,000	-	100,000	-	100,000
Financial services:					
Assessment system	915,000	(249,831)	665,169	18,025	647,144
Assessment department	6,369,214	127,803	6,497,017	5,645,574	851,443
Collections	399,800	-	399,800	399,800	-
Nondepartmental:					
Board of equalization	405,236	122,028	527,264	320,263	207,001
Total general government	8,456,365	-	8,456,365	6,546,151	1,910,214
Total expenditures	8,456,365	-	8,456,365	6,546,151	1,910,214
Excess (deficiency) of revenues over (under) expenditures	\$ (792,222)	-	(792,222)	2,225,500	3,017,722
Other financing sources (uses):					
Transfers out	(244,977)	-	(244,977)	(244,977)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$			1,980,523	-
Fund balance – beginning of year				6,929,076	
Encumbrances outstanding – beginning of year				(1,611,655)	
Encumbrances canceled				214	
Encumbrances outstanding – end of year				1,559,291	
Fund balance – end of year				\$ 8,857,449	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

CARES Act Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	30,642,276	30,642,276
Total intergovernmental	-	-	-	30,642,276	30,642,276
Total revenues	-	-	-	30,642,276	30,642,276
Expenditures:					
Current:					
General government:					
County executive:					
County executive	-	52,450	52,450	50,181	2,269
Operations:					
Human Resources	-	175,000	175,000	-	175,000
Facilities management	-	1,806,450	1,806,450	1,426,166	380,284
Office of Communications	-	20,600	20,600	16,774	3,826
Food Insecurity	-	735,690	735,690	698,456	37,234
Financial services:					
Collections department	-	399,856	399,856	374,426	25,430
Finance department	-	3,687,016	3,687,016	3,687,016	-
Environmental Health	-	47,795	47,795	47,795	-
Burial/Cremeations	-	11,390	11,390	11,390	-
Vaccination sites	-	250,000	250,000	235,918	14,082
Assessment	-	101,591	101,591	101,531	60
Jackson County Health Department	-	8,000,000	8,000,000	8,000,000	-
Total general government	-	15,287,838	15,287,838	14,649,653	638,185
Public safety:				-	
Corrections	-	319,995	319,995	292,176	27,819
Sheriff:	-	4,983,541	4,983,541	4,983,541	-
Total public safety	-	5,303,536	5,303,536	5,275,717	27,819
Total expenditures	-	20,591,374	20,591,374	19,925,370	666,004
Excess (deficiency) of revenues over (under) expenditures	\$ -	(20,591,374)	(20,591,374)	10,716,906	29,976,272
Fund balance – beginning of year				-	
Encumbrances outstanding – beginning of year				(10,626,111)	
Encumbrances canceled				(140,815)	
Encumbrances outstanding – end of year				50,020	
Fund balance – end of year				\$ -	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Check Collection Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – (Negative)
Revenues:					
Charges for services:					
Other fees and commissions	\$ 33,200	-	33,200	18,533	(14,667)
Total charges for services	33,200	-	33,200	18,533	(14,667)
Interest	-	-	-	24	24
Total revenues	33,200	-	33,200	18,557	(14,643)
Expenditures:					
Current:					
General government:					
Prosecuting attorney	10,080	-	10,080	135	9,945
Total general government	10,080	-	10,080	135	9,945
Excess (deficiency) of revenues over (under) expenditures	\$ 23,120	-	23,120	18,422	(4,698)
Fund balance – beginning of year				43,396	
Fund balance – end of year				\$ 61,818	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Collector Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Expenditures:					
Current:					
General government:					
Collections department	\$ -	-	-	-	-
Total general government	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-	-
Other financing sources (uses):					
Transfers out	(106,544)	-	(106,544)	(106,544)	-
Excess of revenues and other financing sources over expenditures and other financing uses	\$ (106,544)	-	(106,544)	(106,544)	-
Fund balance – beginning of year				106,544	
Fund balance – end of year				\$ -	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Convention/Sports Complex Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Intergovernmental:					
State grants	3,000,000	-	3,000,000	3,000,000	-
Total intergovernmental	3,000,000	-	3,000,000	3,000,000	-
Total revenues	3,000,000	-	3,000,000	3,000,000	-
Expenditures:					
Current:					
Culture and recreation					
Nondepartmental:					
Jackson County Sports Authority	6,514,771	4,990	6,519,761	6,516,118	3,643
Total culture and recreation	6,514,771	4,990	6,519,761	6,516,118	3,643
Total expenditures	6,514,771	4,990	6,519,761	6,516,118	3,643
Deficiency of revenues under expenditures	(3,514,771)	(4,990)	(3,519,761)	(3,516,118)	3,643
Other financing sources (uses):					
Transfers in	3,500,000	-	3,500,000	3,500,000	-
Transfers out	(3,506,323)	4,990	(3,501,333)	(3,501,333)	-
Excess of revenues and other financing sources over expenditures and other financing uses	<u>\$ (3,521,094)</u>	<u>-</u>	<u>(3,521,094)</u>	<u>(3,517,451)</u>	<u>3,643</u>
Fund balance – beginning of year				3,517,451	
Fund balance – end of year				<u>\$ -</u>	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

County Sheriff Revolving Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Licenses and permits:					
Miscellaneous licenses	\$ 162,000	-	162,000	257,450	95,450
Total licenses and permits	162,000	-	162,000	257,450	95,450
Interest	-	-	-	311	311
Total revenues	162,000	-	162,000	257,761	95,761
Expenditures:					
Current:					
Public safety:					
Sheriff	400,123	-	400,123	208,604	191,519
Total public safety	400,123	-	400,123	208,604	191,519
Total expenditures	400,123	-	400,123	208,604	191,519
Excess (deficiency) of revenues over (under) expenditures	\$ (238,123)	-	(238,123)	49,157	287,280
Fund balance – beginning of year				616,667	
Encumbrances outstanding – beginning of year				(100)	
Encumbrances canceled				116	
Encumbrances outstanding – end of year				29,848	
Fund balance – end of year				\$ 695,688	

JACKSON COUNTY, MISSOURISchedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

County Urban Road System

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Other financing sources (uses):					
Transfers out	<u>(191,810)</u>	<u>-</u>	<u>(191,810)</u>	<u>(191,810)</u>	<u>-</u>
Deficit of revenues and other financing sources over expenditures and other financing uses	\$ <u>(191,810)</u>	<u>-</u>	<u>(191,810)</u>	<u>(191,810)</u>	<u>-</u>
Fund balance – beginning of year				<u>191,810</u>	
Fund balance – end of year				\$ <u><u>-</u></u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Domestic Abuse Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Recording fees	\$ 50,000	-	50,000	53,810	3,810
Total charges for services	50,000	-	50,000	53,810	3,810
Fines and forfeitures:					
Court costs	95,000	-	95,000	79,023	(15,977)
Total fines and forfeitures	95,000	-	95,000	79,023	(15,977)
Interest	-	-	-	13	13
Total revenues	145,000	-	145,000	132,846	(12,154)
Expenditures:					
Current:					
General government:					
Domestic abuse program	145,000	-	145,000	145,000	-
Total general government	145,000	-	145,000	145,000	-
Total expenditures	145,000	-	145,000	145,000	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	(12,154)	(12,154)
Fund balance – beginning of year				39,966	
Fund balance – end of year				\$ 27,812	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Grant Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Intergovernmental:					
State grants	\$ -	598,539	598,539	379,484	(219,055)
Local grants	-	-	-	23,763	23,763
Federal grants	-	20,021,682	20,021,682	14,640,896	(5,380,786)
Total intergovernmental	-	20,620,221	20,620,221	15,044,143	(5,576,078)
Total revenues	-	20,620,221	20,620,221	15,044,143	(5,576,078)
Expenditures:					
Current:					
General government:					
Executive functions:					
Emergency Management Performance Grant	-	81,920	81,920	8,575	73,345
Emergency Rental Assistance	-	11,550,205	11,550,205	11,550,205	-
Emergency Rental Assistance 2	-	3,655,655	3,655,655	-	3,655,655
Emergency Rental Assistance High Need	-	2,584,277	2,584,277	-	2,584,277
Public Works					
Tarsney Lake Spillway Bridge	-	894,078	894,078	897,700	(3,622)
Verification Audit for Standard 5	-	2,000	2,000	-	2,000
Flood Control Land Act	-	-	-	2,723	(2,723)
MoDNR Stormwater	-	552,110	552,110	276,635	275,475
Haines Road Bridge Replacement	-	99,987	99,987	99,987	-
Stoenner Road Bridge	-	98,100	98,100	98,100	-
Judicial functions:					
Disproportionate Minority Contact Coordinator	-	61,293	61,293	53,454	7,839
Family Treatment Court	-	46,429	46,429	12,983	33,446
Gender Specialized Tracker Program	-	54,859	54,859	37,160	17,699
Juvenile Court Diversion Program 2020/21	-	231,899	231,899	80,167	151,732
Juvenile Court Diversion Program 2021/22	-	335,559	335,559	84,644	250,915
Juvenile Justice Assistance	-	10,984	10,984	10,984	-
Racial & Ethnic Disparity Manager	-	-	-	13,504	(13,504)
Prosecuting Attorney:					
Drug Abatement Response Team - 2020/21	-	164,569	164,569	169,805	(5,236)
Drug Abatement Response Team - 2021/22	-	321,626	321,626	144,512	177,114
High Intensity Drug Traffic 2020/21	-	81,700	81,700	81,700	-
High Intensity Drug Traffic 2021/22	-	82,500	82,500	4,966	77,534
Innovative Prosecution Solutions for Combatting Violence	-	340,000	340,000	63,695	276,305
Justice Assistance Grant 2017-2022	-	98,503	98,503	80,609	17,894
Justice Assistance Grant 2018-2022	-	666,689	666,689	536,399	130,290
Organized Crime Drug Enforcement Task Force	-	13,104	13,104	-	13,104
Special Assistant US Attorney Program	-	247,236	247,236	76,073	171,163
Victims of Crime Act	-	569,808	569,808	430,588	139,220
Violence Against Women	-	298,500	298,500	255,702	42,798
Total general government	-	23,143,590	23,143,590	15,070,870	8,072,720

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Grant Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Public safety:					
Coronavirus Emergency Supplemental	\$ -	1,525	1,525	-	1,525
DWI Saturation Enforcement 2020/21	-	33,500	33,500	25,143	8,357
DWI / Traffic Safety Unit 2019/20	-	-	-	(2,395)	2,395
DWI / Traffic Safety Unit 2020/21	-	450,691	450,691	347,938	102,753
DWI / Traffic Unit Salary 2021/22	-	476,129	476,129	108,688	367,441
Hazardous Moving Violations Enforcement 2020/21	-	19,800	19,800	5,100	14,700
Hazardous Moving Violations Enforcement 2021	-	8,702	8,702	8,703	(1)
Hazardous Moving Violations Enforcement 2021/22	-	19,500	19,500	350	19,150
Impaired Driving Enforcement	-	28,500	28,500	5,181	23,319
MoWIN 2021/22	-	66,501	66,501	32,555	33,946
MoWIN 2020/21	-	61,867	61,867	34,673	27,194
Total public safety	-	1,166,715	1,166,715	565,936	600,779
Culture and Recreation:					
Rails to Trails - Greenwood Connector Project	-	18,200	18,200	-	18,200
Preserve & Improve the Blue River Glade	-	88,589	88,589	88,588	1
Rock Island Railroad Multi-Use Path	-	127,263	127,263	-	127,263
Total culture and recreation	-	234,052	234,052	88,588	145,464
Total expenditures	-	24,544,357	24,544,357	15,725,394	8,818,963
Excess (deficiency) of revenues over (under) expenditures	-	(3,924,136)	(3,924,136)	(681,251)	3,242,885
Other financing sources:					
Transfers in	-	202,447	202,447	412,511	210,064
Transfers out	-	-	-	-	-
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ -	(3,721,689)	(3,721,689)	(268,740)	3,452,949
Fund balance – beginning of year				4,139,733	
Encumbrances outstanding – beginning of year				(3,357,220)	
Encumbrances canceled				175,303	
Encumbrances outstanding – end of year				508,663	
Fund balance – end of year				\$ 1,197,739	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Health Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Property taxes	\$ 25,358,858	-	25,358,858	27,138,854	1,779,996
Special Assessment	-	-	-	2,148	2,148
Total taxes	<u>25,358,858</u>	<u>-</u>	<u>25,358,858</u>	<u>27,141,002</u>	<u>1,782,144</u>
Licenses and permits:					
Other	<u>769,889</u>	<u>-</u>	<u>769,889</u>	<u>694,590</u>	<u>(75,299)</u>
Total licenses and permits	<u>769,889</u>	<u>-</u>	<u>769,889</u>	<u>694,590</u>	<u>(75,299)</u>
Intergovernmental:					
Federal grants	<u>-</u>	<u>23,753</u>	<u>23,753</u>	<u>67,130</u>	<u>43,377</u>
Total intergovernmental	<u>-</u>	<u>23,753</u>	<u>23,753</u>	<u>67,130</u>	<u>43,377</u>
Charges for services:					
Public Administration Fee	580,000	-	580,000	1,268,031	688,031
Other fees and commissions	<u>80,000</u>	<u>131,879</u>	<u>211,879</u>	<u>332,617</u>	<u>120,738</u>
Total charges for services	<u>660,000</u>	<u>131,879</u>	<u>791,879</u>	<u>1,600,648</u>	<u>808,769</u>
Miscellaneous	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>80,820</u>	<u>40,820</u>
Total revenues	<u>26,828,747</u>	<u>155,632</u>	<u>26,984,379</u>	<u>29,584,190</u>	<u>2,599,811</u>
Expenditures:					
Current:					
General government:					
Family court	363,623	-	363,623	254,808	108,815
Jackson County Arts Council	250,000	-	250,000	250,000	-
Operations:					
Facilities management	258,174	-	258,174	71,258	186,916
Public administrator	<u>2,003,752</u>	<u>-</u>	<u>2,003,752</u>	<u>2,160,709</u>	<u>(156,957)</u>
Total general government	<u>2,875,549</u>	<u>-</u>	<u>2,875,549</u>	<u>2,736,775</u>	<u>138,774</u>
Health, welfare, and community development:					
Operations:					
Animal Control	275,000	-	275,000	-	275,000
Burial/Creations	56,500	50,000	106,500	114,346	(7,846)
Environmental Health	820,388	-	820,388	813,216	7,172
University Health	5,309,954	-	5,309,954	5,309,954	-
Household Hazardous Waste	28,000	-	28,000	25,547	2,453
Medical Examiner	3,768,234	240,000	4,008,234	3,846,903	161,331
Nondepartmental:					
Aids Council	60,000	-	60,000	60,000	-
aSteam Village	25,000	-	25,000	25,000	-
Bishop Sullivan Center	30,000	-	30,000	30,000	-
Calvary Community Outreach Network	70,000	-	70,000	63,222	6,778
Developmenting Potential	25,000	-	25,000	25,000	-
First Call	194,480	-	194,480	194,480	-
FootPrints	30,000	-	30,000	30,000	-
Giving the Basics	20,000	-	20,000	20,000	-
Happy Bottoms	20,000	-	20,000	20,000	-
Harvesters	75,000	-	75,000	75,000	-

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Health Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Healing House	\$ 67,200	-	67,200	67,200	-
KC Free Health Clinic Patient Services	159,544	-	159,544	159,544	-
Lee's Summit Cares	14,375	-	14,375	14,375	-
Mattie Rhodes	25,000	-	25,000	24,339	661
Mid-America Regional Council – Safety Net	28,642	-	28,642	28,642	-
Midwest Music Foundation	20,000	-	20,000	20,000	-
MOCSA - Counter Sexual Assault	30,000	-	30,000	30,000	-
Northwest Communities Development Corp	75,000	-	75,000	75,000	-
One Good Meal	70,000	-	70,000	70,000	-
Operation Breakthrough, Inc.	70,000	-	70,000	69,952	48
Palestine Senior Citizens	120,000	-	120,000	120,000	-
Pro Deo Youth Center	24,347	-	24,347	24,347	-
Redemptorist Center	25,000	-	25,000	22,400	2,600
Rose Brooks	10,000	-	10,000	10,000	-
Samuel Rogers Community Health Center	479,488	-	479,488	478,584	904
Seton Medical Center	35,000	-	35,000	35,000	-
Sheffield Place	18,000	-	18,000	18,000	-
Swope Park Comprehensive Health Care	446,214	-	446,214	399,165	47,049
Swope Ridge Geriatric Center	100,000	-	100,000	100,000	-
Underprivileged Children/Scholar – Science City	58,000	-	58,000	16,348	41,652
United Inner City Services	415,744	-	415,744	407,835	7,909
WEB DuBoise Learning	25,000	-	25,000	25,000	-
Westside CAN	50,000	-	50,000	49,045	955
Whatsoever Community Center	38,250	-	38,250	38,250	-
Working Families Friend	74,358	-	74,358	74,358	-
Total health, welfare, and community development	<u>13,286,718</u>	<u>290,000</u>	<u>13,576,718</u>	<u>13,030,052</u>	<u>546,666</u>
Public safety:					
Operations:					
Corrections department	5,391,769	-	5,391,769	5,895,163	(503,394)
Emergency preparedness	78,439	-	78,439	32,238	46,201
Total public safety	<u>5,470,208</u>	<u>-</u>	<u>5,470,208</u>	<u>5,927,401</u>	<u>(457,193)</u>
Total expenditures	<u>21,632,475</u>	<u>290,000</u>	<u>21,922,475</u>	<u>21,694,228</u>	<u>228,247</u>
Excess (deficiency) of revenues over (under) expenditures	5,196,272	(134,368)	5,061,904	7,889,962	2,828,058
Other financing sources (uses):					
Transfers out	<u>(5,529,175)</u>	<u>-</u>	<u>(5,529,175)</u>	<u>(5,383,655)</u>	<u>145,520</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (332,903)</u>	<u>(134,368)</u>	<u>(467,271)</u>	2,506,307	<u>2,973,578</u>
Fund balance – beginning of year				6,781,494	
Encumbrances outstanding – beginning of year				(473,423)	
Encumbrances canceled				31,747	
Encumbrances outstanding – end of year				183,393	
Fund balance – end of year				<u>\$ 9,029,518</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Homeless Assistance Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Recording fees	\$ 336,000	-	336,000	439,326	103,326
Total charges for services	336,000	-	336,000	439,326	103,326
Interest	-	-	-	291	291
Miscellaneous	-	-	-	1,170	1,170
Total revenues	336,000	-	336,000	440,787	104,787
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Housing resource commission	365,015	156,736	521,751	554,819	(33,068)
Total general government	365,015	156,736	521,751	554,819	(33,068)
Total expenditures	365,015	156,736	521,751	554,819	(33,068)
Excess (deficiency) of revenues over (under) expenditures	\$ (29,015)	(156,736)	(185,751)	(114,032)	71,719
Fund balance – beginning of year				568,854	
Encumbrances outstanding – beginning of year				(37)	
Encumbrances canceled				(3,820)	
Encumbrances outstanding – end of year				57,106	
Fund balance – end of year				\$ 508,071	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Inmate Security Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Other fees and commissions	\$ 136,000	-	136,000	202,348	66,348
Total charges for services	136,000	-	136,000	202,348	66,348
Fines and forfeitures:					
Court costs	3,000	-	3,000	5,272	2,272
Total fines and forfeitures	3,000	-	3,000	5,272	2,272
Total revenues	139,000	-	139,000	207,620	68,620
Expenditures:					
Current:					
Public safety:					
Corrections	146,000	-	146,000	145,992	8
Total public safety	146,000	-	146,000	145,992	8
Total expenditures	146,000	-	146,000	145,992	8
Excess of revenues over expenditures	\$ (7,000)	-	(7,000)	61,628	(68,628)
Fund balance – beginning of year				385,936	
Encumbrances outstanding – beginning of year				(146,000)	
Encumbrances outstanding – end of year				65,595	
Fund balance – end of year				\$ 367,159	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Law Enforcement Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Other fees and commissions	\$ -	-	-	3,898	3,898
Total charges for services	-	-	-	3,898	3,898
Fines and forfeitures:					
Court costs	10,600	-	10,600	14,207	3,607
Total fines and forfeitures	10,600	-	10,600	14,207	3,607
Intergovernmental:					
State reimbursements	4,800	-	4,800	3,645	(1,155)
Total intergovernmental	4,800	-	4,800	3,645	(1,155)
Total revenues	15,400	-	15,400	21,750	6,350
Expenditures:					
Current:					
Culture and recreation:					
Operations:					
Park safety/interpretation	1,333	-	1,333	-	1,333
Total culture and recreation	1,333	-	1,333	-	1,333
Total expenditures	1,333	-	1,333	-	1,333
Excess (deficiency) of revenues over (under) expenditures	\$ 14,067	-	14,067	21,750	7,683
Fund balance – beginning of year				39,245	
Fund balance – end of year				\$ 60,995	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Park Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Property taxes	\$ 14,998,766	-	14,998,766	15,386,523	387,757
Total taxes	<u>14,998,766</u>	<u>-</u>	<u>14,998,766</u>	<u>15,386,523</u>	<u>387,757</u>
Charges for services:					
Park fees	35,916	-	35,916	74,200	38,284
Miscellaneous fees and commissions	<u>208,000</u>	<u>-</u>	<u>208,000</u>	<u>179,606</u>	<u>(28,394)</u>
Total charges for services	<u>243,916</u>	<u>-</u>	<u>243,916</u>	<u>253,806</u>	<u>9,890</u>
Miscellaneous	<u>5,500</u>	<u>58,285</u>	<u>63,785</u>	<u>116,138</u>	<u>52,353</u>
Total revenues	<u>15,248,182</u>	<u>58,285</u>	<u>15,306,467</u>	<u>15,756,467</u>	<u>450,000</u>
Expenditures:					
Current:					
Fleet replacement	<u>450,000</u>	<u>58,285</u>	<u>508,285</u>	<u>494,282</u>	<u>14,003</u>
Total general government	<u>450,000</u>	<u>58,285</u>	<u>508,285</u>	<u>494,282</u>	<u>14,003</u>
Culture and recreation:					
Operations:					
Construction services	4,322,525	66,310	4,388,835	3,789,575	599,260
Heritage programs	912,687	-	912,687	843,102	69,585
Natural resources	598,043	(927)	597,116	576,289	20,827
Office of the Director – Parks	<u>1,087,200</u>	<u>-</u>	<u>1,087,200</u>	<u>1,022,920</u>	<u>64,280</u>
Park operations	5,459,211	-	5,459,211	4,923,760	535,451
Park safety and interpretation	1,635,868	927	1,636,795	1,639,486	(2,691)
Special recreation program	<u>325,725</u>	<u>-</u>	<u>325,725</u>	<u>233,811</u>	<u>91,914</u>
Trail Maintenance	46,800	-	46,800	40,711	6,089
Nondepartmental:					
Rock Island Railroad Corridor	<u>586,451</u>	<u>-</u>	<u>586,451</u>	<u>357,643</u>	<u>228,808</u>
Total culture and recreation	<u>14,974,510</u>	<u>66,310</u>	<u>15,040,820</u>	<u>13,427,297</u>	<u>1,613,523</u>
Total expenditures	<u>15,424,510</u>	<u>124,595</u>	<u>15,549,105</u>	<u>13,921,579</u>	<u>1,627,526</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(176,328)</u>	<u>(66,310)</u>	<u>(242,638)</u>	<u>1,834,888</u>	<u>2,077,526</u>
Other financing sources (uses):					
Transfers in	3,500,000	-	3,500,000	3,500,000	-
Transfers out	<u>(3,943,839)</u>	<u>-</u>	<u>(3,943,839)</u>	<u>(3,943,837)</u>	<u>2</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (620,167)</u>	<u>(66,310)</u>	<u>(686,477)</u>	<u>1,391,051</u>	<u>2,077,528</u>
Fund balance – beginning of year				6,624,103	
Encumbrances outstanding – beginning of year				(166,692)	
Encumbrances canceled				35,859	
Encumbrances outstanding – end of year				<u>2,030,791</u>	
Fund balance – end of year				<u>\$ 9,915,112</u>	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Recorder Fees Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Recording fees	\$ 244,000	-	244,000	312,546	68,546
Total charges for services	244,000	-	244,000	312,546	68,546
Interest	-	-	-	134	134
Miscellaneous	-	-	-	-	-
Total revenues	244,000	-	244,000	312,680	68,680
Expenditures:					
Current:					
General government:					
Financial services:					
Records center	217,974	-	217,974	185,757	32,217
Jackson County Historical Society	36,000	-	36,000	36,000	-
Total general government	253,974	-	253,974	221,757	32,217
Total expenditures	253,974	-	253,974	221,757	32,217
Excess (deficiency) of revenues over (under) expenditures	\$ (9,974)	-	(9,974)	90,923	100,897
Fund balance – beginning of year				233,083	
Encumbrances outstanding – beginning of year				(3,220)	
Encumbrances canceled				4	
Encumbrances outstanding – end of year				56	
Fund balance – end of year				\$ 320,846	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Recorder Technology Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Other fees and commissions	\$ 138,500	-	138,500	182,630	44,130
Total charges for services	138,500	-	138,500	182,630	44,130
Total revenues	138,500	-	138,500	182,630	44,130
Expenditures:					
Current:					
General government:					
Financial services:					
Records department	128,940	-	128,940	123,377	5,563
Total general government	128,940	-	128,940	123,377	5,563
Total expenditures	128,940	-	128,940	123,377	5,563
Excess (deficiency) of revenues over (under) expenditures	\$ 9,560	-	9,560	59,253	49,693
Fund balance – beginning of year				102,342	
Encumbrances outstanding – end of year				734	
Fund balance – end of year				\$ 162,329	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Sewer Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Charges for services:					
Other fees and commissions	\$ 31,000	-	31,000	30,498	(502)
Total charges for services	31,000	-	31,000	30,498	(502)
Interest	-	-	-	140	140
Total revenues	31,000	-	31,000	30,638	(362)
Expenditures:					
Current:					
Health, welfare, and community development:					
Operations:					
Sewer department	74,896	-	74,896	54,526	20,370
Total health, welfare, and community development	74,896	-	74,896	54,526	20,370
Total expenditures	74,896	-	74,896	54,526	20,370
Excess (deficiency) of revenues over (under) expenditures	\$ (43,896)	-	(43,896)	(23,888)	20,008
Fund balance – beginning of year				145,814	
Encumbrances outstanding – beginning of year				(114)	
Encumbrances canceled				(160)	
Encumbrances outstanding – end of year				-	
Fund balance – end of year				\$ 121,652	

JACKSON COUNTY, MISSOURI
Required Supplementary Information (Unaudited)
Budgetary Comparison Schedule
Special Road and Bridge Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Property taxes	\$ 9,926,227	-	9,926,227	10,193,899	267,672
Other state collected taxes	1,049,000	-	1,049,000	1,239,914	190,914
Total taxes	10,975,227	-	10,975,227	11,433,813	458,586
Charges for services:					
Other fees and commissions	440,426	-	440,426	407,139	(33,287)
Total charges for services	440,426	-	440,426	407,139	(33,287)
Miscellaneous	-	5,631	5,631	20,219	14,588
Total revenues	11,415,653	5,631	11,421,284	11,861,171	439,887
Expenditures:					
Current:					
General government:					
Boards and commissions	6,959	-	6,959	3,122	3,837
Construction services	-	46,580	46,580	46,580	-
Total general government	6,959	46,580	53,539	49,702	3,837
Road, highways, and bridges:					
Operations:					
Office of the director – public works	372,816	-	372,816	344,401	28,415
Development	423,766	-	423,766	328,966	94,800
Engineering	780,730	(2,100)	778,630	618,117	160,513
Fleet replacement	665,890	-	665,890	522,993	142,897
Road and bridge maintenance	7,997,067	(71,546)	7,925,521	7,007,300	918,221
Public works special projects	200,000	32,697	232,697	226,345	6,352
Jackson County Soil & Water District	-	-	-	-	-
Total roads, highways, and bridges	10,440,269	(40,949)	10,399,320	9,048,122	1,351,198
Public Safety					
Fleet replacement	800,000	-	800,000	793,540	6,460
Total public safety	800,000	-	800,000	793,540	6,460
Total expenditures	11,247,228	5,631	11,252,859	9,891,364	1,361,495
Excess (deficiency) of revenues over (under) expenditures	168,425	-	168,425	1,969,807	1,801,382
Other financing sources (uses):					
Transfers out	(4,131,409)	-	(4,131,409)	(4,131,337)	72
Total other financing sources	(4,131,409)	-	(4,131,409)	(4,131,337)	72
Net change in fund balances	<u>\$ (3,962,984)</u>	<u>-</u>	<u>(3,962,984)</u>	<u>(2,161,530)</u>	<u>1,801,454</u>
Fund balance – beginning of year				6,581,859	
Encumbrances outstanding – beginning of year				(555,412)	
Encumbrances canceled				265,354	
Encumbrances outstanding – end of year				1,188,621	
Fund balance – end of year				<u>\$ 5,318,892</u>	

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
911 System Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes:					
Sales taxes	\$ 569,000	-	569,000	672,206	103,206
Charges for services:					
Other fees and commissions	2,487,000	-	2,487,000	6,413,665	3,926,665
Total charges for services	2,487,000	-	2,487,000	6,413,665	3,926,665
Total taxes	3,056,000	-	3,056,000	7,085,871	4,029,871
Total revenues	3,056,000	-	3,056,000	7,085,871	4,029,871
Expenditures:					
Current:					
General government:					
Nondepartmental:					
Emergency telephone systems	2,965,546	-	2,965,546	2,797,320	168,226
MARC safety net	34,454	-	34,454	34,452	2
Total expenditures	3,000,000	-	3,000,000	2,831,772	168,228
Excess (deficiency) of revenues over (under) expenditures	\$ 56,000	-	56,000	4,254,099	4,198,099
Other financing sources:					
Transfers in	-	-	-	-	-
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ 56,000	-	56,000	4,254,099	4,198,099
Fund balance – beginning of year				359,917	
Fund balance – end of year				\$ 4,614,016	

JACKSON COUNTY, MISSOURI

NONMAJOR

DEBT SERVICE FUNDS

Longview/Blue Springs Lakes Fund is used to account for the repayment of debt owed for improvements to Longview and Blue Springs reservoirs.

Public Facilities Authority Fund is used to account for the debt of the not-for-profit corporation established to acquire or construct facilities and infrastructure by issuance of leasehold bonds.

Special Obligation Bond Debt Service Fund is used to account for the repayment of debt owed for special obligation bonds.

Sports Complex/Parks Fund is used to account for the debt from the issuance of leasehold bonds used to renovate and improve facilities and infrastructure at the Truman Sports Complex and Fleming Park.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Debt Service Funds

December 31, 2021

Assets	Longview/ Blue Springs Lakes	Public Facilities Authority	Special Obligation Bond	Sports Complex/ Parks	Total
Assets:					
Restricted assets:					
Cash and cash equivalents	\$ -	-	841,836	-	841,836
Accrued interest	-	-	94	-	94
Total assets	\$ -	-	841,930	-	841,930
Liabilities and Fund Balances					
Liabilities					
Accounts payable from restricted assets	\$ -	-	950	-	950
Total liabilities	-	-	950	-	950
Fund balance:					
Restricted:					
Debt service	-	-	840,980	-	840,980
Total fund balance	-	-	840,980	-	840,980
Total liabilities and fund balance	\$ -	-	841,930	-	841,930

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Debt Service Funds

Year ended December 31, 2021

	Longview/ Blue Springs Lakes	Public Facilities Authority	Special Obligation Bond	Sports Complex/ Parks	Total
Revenues:					
Intergovernmental	\$ -	-	1,402,147	-	1,402,147
Interest	-	-	153	-	153
Total revenues	-	-	1,402,300	-	1,402,300
Expenditures:					
Debt service:					
Principal retirement	371,623	-	8,245,000	-	8,616,623
Interest and fiscal charges	271,070	4,000	3,930,991	1,368	4,207,429
Bond issuance cost	-	-	172,373	-	172,373
Total expenditures	642,693	4,000	12,348,364	1,368	12,996,425
Deficiency of revenues under expenditures	(642,693)	(4,000)	(10,946,064)	(1,368)	(11,594,125)
Other financing sources (uses):					
Issuance of debt	-	-	9,760,000	-	9,760,000
Premium on bond issuance	-	-	1,448,910	-	1,448,910
Payment to bond escrow agent	-	-	(11,024,324)	-	(11,024,324)
Transfers in	642,693	3,993	9,136,478	1,333	9,784,497
Total other financing sources	642,693	3,993	9,321,064	1,333	9,969,083
Net change in fund balances	-	(7)	(1,625,000)	(35)	(1,625,042)
Fund balance – beginning of year	-	7	2,465,980	35	2,466,022
Fund balance – end of year	\$ -	-	840,980	-	840,980

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Public Facilities Authority Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Expenditures:					
Current:					
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	4,050	-	4,050	4,000	50
Total debt service	4,050	-	4,050	4,000	50
Total expenditures	4,050	-	4,050	4,000	50
Excess (deficiency) of revenues over (under) expenditures	(4,050)	-	(4,050)	(4,000)	50
Other financing sources (uses):					
Transfers in	4,050	-	4,050	3,993	(57)
Transfers out		-	-		-
Excess of revenues and other financing sources over expenditures and other financing uses	\$ -	-	-	(7)	(7)
Fund balance – beginning of year				7	
Fund balance – end of year				\$ -	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Special Obligation Bond (Debt Service) Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Intergovernmental:					
Local governments	\$ 1,402,147	-	1,402,147	1,402,147	-
Federal grants	98,393	-	98,393	-	(98,393)
Total intergovernmental	1,500,540	-	1,500,540	1,402,147	(98,393)
Interest	-	-	-	153	153
Total revenues	1,500,540	-	1,500,540	1,402,300	(98,240)
Expenditures:					
Current:					
Debt service:					
Principal retirement	8,170,000	75,000	8,245,000	8,245,000	-
Interest and fiscal charges	4,154,803	(75,000)	4,079,803	3,930,991	148,812
Bond issuance cost	-	-	-	172,373	(172,373)
Payment to bond escrow agent	-	-	-	-	-
Total debt service	12,324,803	-	12,324,803	12,348,364	(23,561)
Total expenditures	12,324,803	-	12,324,803	12,348,364	(23,561)
Excess (deficiency) of revenues over (under) expenditures	(10,824,263)	-	(10,824,263)	(10,946,064)	(121,801)
Other financing sources (uses):					
Issuance of debt	-	-	-	9,760,000	9,760,000
Premium on bond issuance	-	-	-	1,448,910	1,448,910
Payment to bond escrow agent	-	-	-	(11,024,324)	(11,024,324)
Transfers in	9,282,020	-	9,282,020	9,136,478	(145,542)
Excess of revenues and other financing sources over expenditures and other financing uses	\$ (1,542,243)	-	(1,542,243)	(1,625,000)	(82,757)
Fund balance – beginning of year				2,465,980	
Fund balance – end of year				\$ 840,980	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Sports Complex/Parks Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Expenditures:					
\$					
Current:					
Debt service:					
Interest and fiscal charges	2,050	-	2,050	1,368	682
Total debt service	<u>2,050</u>	<u>-</u>	<u>2,050</u>	<u>1,368</u>	<u>682</u>
Total expenditures	<u>2,050</u>	<u>-</u>	<u>2,050</u>	<u>1,368</u>	<u>682</u>
Excess (deficiency) of revenues over (under) expenditures	(2,050)	-	(2,050)	(1,368)	682
Other financing sources:					
Transfers in	<u>6,323</u>	<u>-</u>	<u>6,323</u>	<u>1,333</u>	<u>(4,990)</u>
Excess of revenues and other financing sources over expenditures	<u>4,273</u>	<u>-</u>	<u>4,273</u>	(35)	<u>(4,308)</u>
Fund balance – beginning of year				<u>35</u>	
Fund balance – end of year				<u><u>-</u></u>	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Sports Complex Sales Tax (Debt Service) Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Taxes:					
Sales taxes	\$ 38,592,000	-	38,592,000	43,680,081	5,088,081
Total taxes	38,592,000	-	38,592,000	43,680,081	5,088,081
Intergovernmental:					
Local governments	8,498,000	-	8,498,000	8,498,667	667
Total intergovernmental	8,498,000	-	8,498,000	8,498,667	667
Charges for services:					
Leases and rental charges	1,559,000	-	1,559,000	2,595,965	1,036,965
Total charges for services	1,559,000	-	1,559,000	2,595,965	1,036,965
Interest	-	-	-	127	127
Total revenues	48,649,000	-	48,649,000	54,774,840	6,125,840
Expenditures:					
Current:					
Debt service:					
Principal retirement	17,605,000	-	17,605,000	17,605,000	-
Interest and fiscal charges	12,430,750	-	12,430,750	12,430,750	-
Total debt service	30,035,750	-	30,035,750	30,035,750	-
Total expenditures	30,035,750	-	30,035,750	30,035,750	-
Excess of revenues over expenditures	18,613,250	-	18,613,250	24,739,090	6,125,840
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(18,600,000)	-	(18,600,000)	(20,893,798)	(2,293,798)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 13,250	-	13,250	3,845,292	3,832,042
Fund balance – beginning of year				20,395,495	
Fund balance – end of year				\$ 24,240,787	

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Capital Project Funds

December 31, 2021

Rock Island Railroad Capital Project Fund is used to account for improvements to the Rock Island Rail Corridor.

Sports Complex Sales Tax Capital Project Fund: The Sports Complex Sales Tax Capital Project Fund is used to provide funds to implement major renovations to Arrowhead Stadium, Kauffman Stadium, and central service facilities. Revenues and other financing sources for this fund include bond proceeds, interest, and transfers in.

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Capital Project Funds

December 31, 2021

Assets	Rock Island Railroad	Sports Complex Sales Tax	Total
Assets:			
Restricted assets:			
Cash and cash equivalents	\$ 476,036	8,635,555	9,111,591
Total assets	<u>\$ 476,036</u>	<u>8,635,555</u>	<u>9,111,591</u>
Liabilities and Fund Balances			
Liabilities:			
Accounts payable from restricted assets	\$ 142,558	3,444,271	3,586,829
Total liabilities	<u>142,558</u>	<u>3,444,271</u>	<u>3,586,829</u>
Fund balance:			
Restricted:			
Rock Island Railroad project	333,478	-	333,478
Truman Sports Complex activities	-	5,191,284	5,191,284
Total fund balance	<u>333,478</u>	<u>5,191,284</u>	<u>5,524,762</u>
Total liabilities and fund balances	<u>\$ 476,036</u>	<u>8,635,555</u>	<u>9,111,591</u>

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

Capital Projects Funds

Year ended December 31, 2021

	Rock Island Railroad	Sports Complex Sales Tax	Total
Revenues:			
Interest	\$ -	66	66
Miscellaneous	150,000	-	150,000
Total revenues	150,000	66	150,066
Expenditures:			
Culture and recreation	129,780	16,350,198	16,479,978
Capital outlay:			
Culture and recreation	359,242	7,768,644	8,127,886
Total expenditures	489,022	24,118,842	24,607,864
Deficiency of revenues under expenditures	(339,022)	(24,118,776)	(24,457,798)
Other financing uses:			
Transfers in	72,500	20,893,798	20,966,298
Deficiency of revenues and other financing sources under expenditures	(266,522)	(3,224,978)	(3,491,500)
Fund balance – beginning of year	600,000	8,416,262	9,016,262
Fund balance – end of year	\$ 333,478	5,191,284	5,524,762

JACKSON COUNTY, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
Rock Island Railroad (Capital Project) Fund
Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Miscellaneous	\$ -	-	-	150,000	150,000
Total revenues	-	-	-	150,000	150,000
Expenditures:					
Current:					
Culture and recreation:	414,544	-	414,544	231,070	183,474
Total expenditures	414,544	-	414,544	231,070	183,474
Deficiency of revenues (under) expenditures	(414,544)	-	(414,544)	(231,070)	(183,474)
Other financing sources (uses):					
Transfers in	72,500	-	72,500	72,500	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (342,044)	-	(342,044)	(8,570)	(33,474)
Fund balance – beginning of year				600,000	
Encumbrances outstanding – beginning of year				(257,955)	
Encumbrances canceled				-	
Encumbrances outstanding – end of year				3	
Fund balance – end of year				\$ 333,478	

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Budgetary Basis)

Sports Complex Sales Tax (Capital Project) Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Interest	\$ -	-	-	66	66
Total revenues	-	-	-	66	66
Expenditures:					
Current:					
Culture and recreation:					
Repair, maintenance, management, and operations	19,420,116	-	19,420,116	24,118,843	(4,698,727)
Total culture and recreation	19,420,116	-	19,420,116	24,118,843	(4,698,727)
Total expenditures	19,420,116	-	19,420,116	24,118,843	(4,698,727)
Excess (deficiency) of revenues over (under) expenditures	(19,420,116)	-	(19,420,116)	(24,118,777)	(4,698,661)
Other financing sources (uses):					
Transfers in	18,600,000	-	18,600,000	20,893,799	2,293,799
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ (820,116)	-	(820,116)	(3,224,978)	(2,404,862)
Fund balance – beginning of year				8,416,262	
Fund balance – end of year				\$ 5,191,284	

JACKSON COUNTY, MISSOURI
ENTERPRISE FUND

Park Enterprise Fund is used to account for the revenues and expenses resulting from operations of the park enterprise activity.

JACKSON COUNTY, MISSOURI

Schedule of Revenues, Expenditures, and Changes in Unrestricted Net Position
Budget and Actual (Budgetary Basis)

Park Enterprise Fund

Year ended December 31, 2021

	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Charges for services:					
Lease and rental charges	\$ 30,000	-	30,000	30,000	-
Park fees	6,110,000	-	6,110,000	6,324,073	214,073
Total charges for services	6,140,000	-	6,140,000	6,354,073	214,073
Miscellaneous	150,000	24,070	174,070	216,556	42,486
Total revenues	6,290,000	24,070	6,314,070	6,570,629	256,559
Operating expenses:					
Current:					
General government:					
County executive	-	10,000	10,000	10,000	-
Total general government	-	10,000	10,000	10,000	-
Culture and recreation:					
Operations:					
Adair Park Softball Complex	327,025	-	327,025	246,485	80,540
Arbanas Golf Course	1,512,709	8,470	1,521,179	1,200,982	320,197
Construction services	605,000	-	605,000	488,382	116,618
Heritage programs and museums	70,005	-	70,005	67,026	2,979
Marinas	1,280,714	5,600	1,286,314	1,093,460	192,854
Outdoor recreational day camps	198,567	-	198,567	118,584	79,983
Recreation programs	755,079	-	755,079	635,634	119,445
Registration and permits	495,922	-	495,922	421,580	74,342
Special events	141,800	-	141,800	103,027	38,773
Total culture and recreation	5,386,821	14,070	5,400,891	4,375,160	1,025,731
Debt services:					
Principal retirement	371,624	-	371,624	-	371,624
Interest and fiscal charges	271,070	-	271,070	-	271,070
Total debt service	642,694	-	642,694	-	642,694
Total expenses	6,029,515	24,070	6,053,585	4,385,160	1,668,425
Transfers out	(195,647)	-	(195,647)	(838,340)	(642,693)
Change in net position	\$ 64,838	-	64,838	1,347,129	1,282,291
Unrestricted net position – beginning of year				3,329,356	
Encumbrances outstanding – beginning of year				(76,092)	
Encumbrances canceled				(274,524)	
Encumbrances outstanding – end of year				183,951	
Capitalized items				140,404	
Unrestricted net position – end of year				\$ 4,650,224	

JACKSON COUNTY, MISSOURI
INTERNAL SERVICE FUNDS

Office Services Fund is used to account for the centralized activities of printing, duplication and postage.

Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation and general liability expenses.

JACKSON COUNTY, MISSOURI

Combining Statement of Net Position

Internal Service Funds

December 31, 2021

Assets	Office Services	Self- Insurance	Total
Current assets:			
Cash and cash equivalents	\$ -	3,942,518	3,942,518
Other assets	-	386,835	386,835
Total current assets	-	4,329,353	4,329,353
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	-	9,749	9,749
Investments	-	684,296	684,296
Total noncurrent assets	-	694,045	694,045
Total assets	-	5,023,398	5,023,398
Liabilities			
Current liabilities:			
Accounts payable	11,929	13,957	25,886
Claims and judgments payable (note (2)(h))	-	9,783,028	9,783,028
Salaries, taxes, and benefits	-	-	-
Due to other funds	21,124	-	21,124
Total current liabilities	33,053	9,796,985	9,830,038
Noncurrent liabilities:			
Claims and judgments payable (note (2)(h))	-	10,566	10,566
Total noncurrent liabilities	-	10,566	10,566
Total liabilities	33,053	9,807,551	9,840,604
Net Position			
Restricted for workers' compensation claims	-	694,045	694,045
Unrestricted	(33,053)	(5,478,198)	(5,511,251)
Total net position	\$ (33,053)	(4,784,153)	(4,817,206)

JACKSON COUNTY, MISSOURI

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

Year ended December 31, 2021

	Office Services	Self- Insurance	Total
Operating revenues:			
Charges for services	\$ 153,537	3,392,186	3,545,723
Miscellaneous	-	12,174	12,174
Total operating revenues	<u>153,537</u>	<u>3,404,360</u>	<u>3,557,897</u>
Operating expenses:			
Contractual services	166,202	10,988,494	11,154,696
Materials and supplies	<u>1,668</u>	<u>-</u>	<u>1,668</u>
Total operating expenses	<u>167,870</u>	<u>10,988,494</u>	<u>11,156,364</u>
Operating loss before transfers	(14,333)	(7,584,134)	(7,598,467)
Transfers in	<u>310,000</u>	<u>-</u>	<u>310,000</u>
Total other financing sources (uses)	<u>310,000</u>	<u>-</u>	<u>310,000</u>
Change in net position	295,667	(7,584,134)	(7,288,467)
Total net position – beginning of year	<u>(328,720)</u>	<u>2,799,981</u>	<u>2,471,261</u>
Total net position – ending of year	<u>\$ (33,053)</u>	<u>(4,784,153)</u>	<u>(4,817,206)</u>

JACKSON COUNTY, MISSOURI
Combining Statement of Cash Flows
Internal Service Funds
Year ended December 31, 2021

	Office Services	Self- Insurance	Total
Cash flows from operating activities:			
Receipts from customers	\$ 153,537	3,547,925	3,701,462
Payments to suppliers	(195,165)	-	(195,165)
Claims paid	-	(3,904,893)	(3,904,893)
Net cash provided by (used in) operating activities	(41,628)	(356,968)	(398,596)
Cash flows from noncapital financing activities:			
Transfers from other funds	310,000	-	310,000
Repayment of advances from other funds	(268,372)	-	(268,372)
Net cash provided by noncapital financing activity	41,628	-	41,628
Cash flows from investing activity:			
Purchase of investment	-	(514,027)	(514,027)
Investment matured	-	505,014	505,014
Interest received	-	34,611	34,611
Net cash provided by investing activities	-	25,598	25,598
Net decrease in cash and cash equivalents	-	(331,370)	(331,370)
Cash and cash equivalents at beginning of year	-	4,283,637	4,283,637
Cash and cash equivalents at end of year	\$ -	3,952,267	3,952,267
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (14,333)	(7,584,134)	(7,598,467)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Changes in assets and liabilities:			
Other assets	-	143,565	143,565
Accounts payable	(27,295)	8,156	(19,139)
Claims and judgments	-	7,075,445	7,075,445
Net cash provided by (used in) operating activities	\$ (41,628)	(356,968)	(398,596)
Noncash investing, capital and financing activities:			
Change in fair value of restricted investment	\$ -	(14,997)	(14,997)

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
CUSTODIAL FUNDS

County Municipal Bond Fund is used to account for various funds held by the County for greater than three months, including bonds collected by the Jackson County Municipal Court.

State Fees Fund is used to account for various funds that are expected to be held for less than once month by the County. Receipts include State fees collected by the Recorder of Deeds, Municipal Court, and Prosecuting Attorney.

Fines & Forfeitures Fund is used to account for receipts of fines and forfeitures due to school districts.

Financial Institution Tax Fund is used to account for the receipts from the state for Financial Institution taxes collected within the County. The receipts are distributed by the County according to the tax levy of each government.

Inmate Fund is used to account for the receipts at the Jackson County Detention Center, including inmate purchasing accounts.

Land Tax Escrow Fund is used to account for delinquent real estate taxes owed by taxpayers who have entered into a contractual commitment to make installment payments to relieve their liability.

Land Trust Sale Fund is used to account for proceeds from the sale of property to pay delinquent taxes.

Protest Impound Fund is used to account for payments of taxes under protest awaiting resolution of Court or State Tax Commission appeal.

Tax Distribution Fund is used to account for payment of nonprotested taxes and interest on investments due to taxing jurisdictions.

JACKSON COUNTY, MISSOURI

Statement of Fiduciary Net Position

Custodial Funds

December 31, 2021

Assets	Fines & Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
Cash and cash equivalents	\$ 494,826	5,639,028	408,981,716	1,422,832	109,244	40,082,609	301,921	101,187	58,467	457,191,830
Receivables (net of allowance for uncollectible):	-	-	-	-	-	-	-	-	-	-
Accrued interest and dividends	-	-	1,501	4	-	113	-	-	-	1,618
Total assets	<u>494,826</u>	<u>5,639,028</u>	<u>408,983,217</u>	<u>1,422,836</u>	<u>109,244</u>	<u>40,082,722</u>	<u>301,921</u>	<u>101,187</u>	<u>58,467</u>	<u>457,193,448</u>
Liabilities										
Due to governments	494,826	5,639,028	408,975,717	-	-	-	-	101,187	-	415,210,758
Accrued expense	-	-	7,500	-	-	-	-	-	-	7,500
Total liabilities	<u>494,826</u>	<u>5,639,028</u>	<u>408,983,217</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,187</u>	<u>-</u>	<u>415,218,258</u>
Net Position										
Net position restricted for other governments, organizations, and/or individuals	-	-	-	1,422,836	109,244	40,082,722	301,921	-	58,467	41,975,190
Total net position	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,422,836</u>	<u>109,244</u>	<u>40,082,722</u>	<u>301,921</u>	<u>-</u>	<u>58,467</u>	<u>41,975,190</u>

JACKSON COUNTY, MISSOURI
Statement of Changes in Fiduciary Net Position
Custodial Funds
Year ended December 31, 2021

	Fines & Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
Additions:										
Contributions:										
Tax collections for other governments	\$ -	6,274,549	1,448,828,630	-	-	25,351,308	-	-	-	1,480,454,487
Other collections for other governments	643,946	-	-	-	-	-	-	2,063,996	-	2,707,942
Contributions to inmate accounts	-	-	-	-	-	-	2,108,561	-	-	2,108,561
Other reimbursements	-	-	-	-	-	-	3,710	-	-	3,710
Municipal bond collections	-	-	-	-	-	-	-	-	7,244	7,244
Total contributions	643,946	6,274,549	1,448,828,630	-	-	25,351,308	2,112,271	2,063,996	7,244	1,485,281,944
Investment earnings:										
Interest	-	-	87,343	1,422	-	16,061	-	-	-	104,826
Total investment income	-	-	87,343	1,422	-	16,061	-	-	-	104,826
Less investment expense	-	-	-	-	-	-	-	-	-	-
Net investment income	-	-	87,343	1,422	-	16,061	-	-	-	104,826
Total additions	643,946	6,274,549	1,448,915,973	1,422	-	25,367,369	2,112,271	2,063,996	7,244	1,485,386,770
Deductions:										
Taxes distributed to other governments	-	6,274,549	1,448,915,973	-	-	14,138,873	-	-	-	1,469,329,395
Other collections distributed to other governments	643,946	-	-	-	-	-	-	2,063,996	-	2,707,942
Distributed to inmates	-	-	-	-	-	-	347,365	-	-	347,365
Distributed detention center vendors	-	-	-	-	-	-	1,295,360	-	-	1,295,360
Bonds distributed to individuals	-	-	-	-	-	-	454,143	-	9,192	463,335
Total deductions	643,946	6,274,549	1,448,915,973	-	-	14,138,873	2,096,868	2,063,996	9,192	1,474,143,397
Change in net position	-	-	-	1,422	-	11,228,496	15,403	-	(1,948)	11,243,373
Net position – beginning of year	-	-	-	1,421,414	109,244	28,854,226	286,518	-	60,415	30,731,817
Net position – ending of year	\$ -	-	-	1,422,836	109,244	40,082,722	301,921	-	58,467	41,975,190

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI
STATISTICAL SECTION
(UNAUDITED)

This part of Jackson County, Missouri's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents

	Page(s)
Financial Trends	152–161
These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.	
Revenue Capacity	162–169
These schedules contain information to help the reader assess the government's most significant local revenue source, property tax and sales tax.	
Debt Capacity	170–174
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	175–177
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	178–185
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

JACKSON COUNTY, MISSOURI

Net Position by Component

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities:										
Net investment in capital assets	\$ 269,335,015	252,550,186	254,622,057	265,487,702	277,396,064	292,284,972	324,270,079	339,207,128	382,033,268	367,771,902
Restricted	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148	18,024,867	18,050,087	16,542,066
Unrestricted	111,569,269	88,846,647	66,641,028	38,426,011	12,289,843	14,217,555	(1,082,580)	2,023,755	(32,657,416)	(3,034,895)
Total governmental activities net position	\$ 410,726,508	372,461,891	349,768,262	332,499,928	317,131,477	332,787,444	346,807,647	359,255,750	367,425,939	381,279,073
Business-type activities:										
Net investment in capital assets	\$ 12,121,173	12,425,802	12,606,840	12,573,261	12,263,483	11,429,732	11,643,945	11,505,518	11,539,947	11,777,429
Unrestricted	4,591,868	3,329,356	3,024,111	1,910,049	1,561,887	1,961,765	2,069,489	2,459,616	2,668,637	2,479,579
Total business-type activities net position	\$ 16,713,041	15,755,158	15,630,951	14,483,310	13,825,370	13,391,497	13,713,434	13,965,134	14,208,584	14,257,008
Primary government:										
Net investment in capital assets	\$ 281,456,188	264,975,988	267,228,897	278,060,963	289,659,547	303,714,704	335,914,024	350,712,646	393,573,215	379,549,331
Restricted	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148	18,024,867	18,050,087	16,542,066
Unrestricted	116,161,137	92,176,003	69,665,139	40,336,060	13,851,730	16,179,320	986,909	4,483,371	(29,988,779)	(555,316)
Total primary government net position	\$ 427,439,549	388,217,049	365,399,213	346,983,238	330,956,847	346,178,941	360,521,081	373,220,884	381,634,523	395,536,081

JACKSON COUNTY, MISSOURI

Changes in Net Position

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses:										
Governmental activities:										
General government	\$ 89,396,584	93,438,760	78,288,172	86,008,529	85,257,754	84,361,185	83,352,978	89,428,509	83,327,238	85,842,719
Public safety	56,972,323	55,453,846	60,644,385	60,777,978	57,861,434	54,994,306	50,776,658	44,628,614	43,205,416	44,968,669
Roads, highways, and bridges	8,920,832	10,051,032	9,749,005	10,236,730	10,619,690	12,004,388	9,177,867	14,268,059	10,502,685	11,126,755
Health, welfare, and community development	59,747,223	108,409,212	17,780,365	17,202,084	14,998,002	11,921,395	13,012,633	12,441,547	12,553,933	11,864,593
Culture and recreation	71,279,764	65,665,679	76,824,741	67,147,877	70,582,679	67,938,175	63,270,928	61,718,859	59,196,003	66,906,051
Interest on long-term debt	18,623,472	19,916,949	21,207,262	22,415,399	23,597,199	24,667,039	24,282,389	20,245,934	25,761,686	28,841,867
Total governmental activities expenses	304,940,198	352,935,478	264,493,930	263,788,597	262,916,758	255,886,488	243,873,453	242,731,522	234,546,961	249,550,654
Business-type activity:										
Park enterprise	4,774,406	4,150,643	4,642,249	4,672,393	4,826,436	5,301,552	4,986,256	4,832,052	4,440,219	4,350,925
Total primary government expenses	\$ 309,714,604	357,086,121	269,136,179	268,460,990	267,743,194	261,188,040	248,859,709	247,563,574	238,987,180	253,901,579
Program revenues:										
Governmental activities:										
Charges for services:										
Tax collection fees and penalties	\$ 33,877,465	30,456,425	29,358,560	20,246,964	26,301,809	24,834,871	25,050,539	25,195,116	25,035,493	24,933,919
Recording fees	4,419,556	3,960,192	3,259,158	2,390,933	3,221,115	3,315,274	3,008,869	2,740,652	3,405,529	3,385,141
Other charges for services	14,202,514	10,448,157	13,923,645	24,546,236	16,040,485	16,237,715	20,468,665	15,590,965	15,378,091	13,960,791
Total charges for services	52,499,535	44,864,774	46,541,363	47,184,133	45,563,409	44,387,860	48,528,073	43,526,733	43,819,113	42,279,851
Fines and forfeitures	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101	2,835,135	2,795,886	2,958,891	3,201,053	3,012,905
Operating grants and contributions	73,173,958	117,044,306	22,540,857	26,896,866	22,420,517	25,577,594	25,926,882	25,539,262	24,690,641	25,701,944
Capital grants and contributions	1,606,633	15,055,237	3,342,185	2,928,351	2,034,785	156,425	23,941	473,179	2,549	140,728
Total governmental activities program revenues	128,837,823	178,186,142	74,445,152	79,277,210	72,630,812	72,957,014	77,274,782	72,498,065	71,713,356	71,135,428
Business-type activities:										
Charges for services	6,354,073	4,897,747	5,794,390	5,712,265	5,721,210	5,469,743	5,164,659	5,092,530	4,899,348	4,909,187
Capital grants and contributions	-	-	78,029	83,486	5,924	-	675,000	-	18,909	-
Total business-type activities program revenues	6,354,073	4,897,747	5,872,419	5,795,751	5,727,134	5,469,743	5,839,659	5,092,530	4,918,257	4,909,187
Total primary government program revenues	\$ 135,191,896	183,083,889	80,317,571	85,072,961	78,357,946	78,426,757	83,114,441	77,590,595	76,631,613	76,044,615
Net (expense) revenue:										
Governmental activities	\$ (176,102,375)	(174,749,336)	(190,048,778)	(184,511,387)	(190,285,946)	(182,929,474)	(166,598,671)	(170,233,457)	(162,833,605)	(178,415,226)
Business-type activities	1,579,667	747,104	1,230,170	1,123,358	900,698	168,191	853,403	260,478	478,038	558,262
Total primary government net expense	\$ (174,522,708)	(174,002,232)	(188,818,608)	(183,388,029)	(189,385,248)	(182,761,283)	(165,745,268)	(169,972,979)	(162,355,567)	(177,856,964)

JACKSON COUNTY, MISSOURI

Changes in Net Position

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 82,314,205	79,389,134	83,634,371	78,246,546	55,304,826	50,584,622	51,477,880	51,117,795	52,145,116	52,877,129
Sales taxes	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590	112,587,465	109,920,965	105,970,220	96,863,340	96,750,197
Financial institution taxes	434,623	438,776	450,990	178,439	214,007	216,305	182,090	193,368	151,770	43,943
Cigarette tax	1,742,315	1,822,000	1,864,528	1,920,797	2,071,439	2,143,401	2,160,003	2,087,343	2,289,537	2,307,494
Gasoline tax	836,886	757,620	759,748	739,175	748,311	746,791	738,868	734,770	709,746	715,075
Vehicle sales tax	277,635	251,780	219,507	210,700	213,630	203,233	198,405	187,529	162,208	150,532
Motor vehicle tax	125,394	106,647	110,017	106,231	89,164	103,732	104,739	101,135	103,624	100,719
County stock insurance tax	226,025	192,146	344,504	168,562	131,640	115,516	149,575	152,321	194,040	119,428
Unrestricted investment earnings	41,089	869,212	2,018,441	969,527	313,073	83,828	31,856	32,403	76,823	241,119
Miscellaneous	827,461	752,893	5,179,029	1,262,245	808,606	1,481,685	574,470	843,691	661,732	1,625,898
Transfers	838,340	838,340	142,949	642,693	642,693	642,693	642,693	642,693	642,693	642,693
Total governmental activities	<u>214,366,992</u>	<u>197,442,965</u>	<u>213,304,502</u>	<u>199,879,838</u>	<u>174,629,979</u>	<u>168,909,271</u>	<u>166,181,544</u>	<u>162,063,268</u>	<u>154,000,629</u>	<u>155,574,227</u>
Business-type activities:										
Miscellaneous	216,556	215,443	167,796	177,275	175,868	152,565	141,803	138,765	116,231	136,981
Transfers	(838,340)	(838,340)	(142,949)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)
Total business-type activities	<u>(621,784)</u>	<u>(622,897)</u>	<u>24,847</u>	<u>(465,418)</u>	<u>(466,825)</u>	<u>(490,128)</u>	<u>(500,890)</u>	<u>(503,928)</u>	<u>(526,462)</u>	<u>(505,712)</u>
Total primary government	<u>\$ 213,745,208</u>	<u>196,820,068</u>	<u>213,329,349</u>	<u>199,414,420</u>	<u>174,163,154</u>	<u>168,419,143</u>	<u>165,680,654</u>	<u>161,559,340</u>	<u>153,474,167</u>	<u>155,068,515</u>
Changes in net position:										
Governmental activities	\$ 38,264,617	22,693,629	23,255,724	15,368,451	(15,655,967)	(14,020,203)	(417,127)	(8,170,189)	(8,832,976)	(22,840,999)
Business-type activities	957,883	124,207	1,255,017	657,940	433,873	(321,937)	352,513	(243,450)	(48,424)	52,550
Total primary government	<u>\$ 39,222,500</u>	<u>22,817,836</u>	<u>24,510,741</u>	<u>16,026,391</u>	<u>(15,222,094)</u>	<u>(14,342,140)</u>	<u>(64,614)</u>	<u>(8,413,639)</u>	<u>(8,881,400)</u>	<u>(22,788,449)</u>

JACKSON COUNTY, MISSOURI

General Governmental Revenue by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses and Permits	Inter Governmental	Charges for Services	Fines and Forfeitures	Interest	Miscellaneous	Total
2012	151,451,998	1,151,071	25,789,350	38,034,896	3,012,905	239,190	764,485	220,443,895
2013	154,134,691	1,213,098	24,575,693	39,549,420	3,201,053	72,899	568,937	223,315,791
2014	161,047,308	1,442,425	26,012,441	38,705,572	2,958,891	27,451	803,604	230,997,692
2015	164,944,603	1,708,070	25,950,823	41,296,824	2,795,886	27,702	544,977	237,268,885
2016	169,324,811	1,719,688	25,734,019	42,668,172	2,835,135	68,756	1,428,660	243,779,241
2017	173,400,204	1,398,460	24,455,302	44,164,949	2,612,101	269,759	753,518	247,054,293
2018	196,725,188	1,492,840	29,825,217	45,691,293	2,267,860	735,339	1,256,077	277,993,814
2019	200,579,700	2,076,179	25,883,042	44,465,184	2,020,747	1,773,400	5,023,534	281,821,786
2020	194,076,986	1,941,153	123,179,879	42,923,621	1,221,825	827,472	731,613	364,902,549
2021	213,391,968	2,049,758	74,780,591	50,449,777	1,557,697	41,023	665,287	342,936,101

(1) General governmental revenue includes revenue of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

General Governmental Tax Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year		General Property Taxes	Sales Tax	Financial Institution Tax	Cigarette Tax	Other State Collected Taxes	Total
2011	\$	51,433,092	95,876,676	101,184	2,308,559	1,033,855	150,753,366
2012		51,264,610	96,750,197	43,943	2,307,494	1,085,754	151,451,998
2013		53,660,426	96,863,340	151,770	2,289,537	1,169,618	154,134,691
2014		51,620,622	105,970,220	193,368	2,087,343	1,175,755	161,047,308
2015		51,489,958	109,920,965	182,090	2,160,003	1,191,587	164,944,603
2016		53,208,368	112,587,465	216,305	2,143,401	1,169,272	169,324,811
2017		55,839,423	114,092,590	214,007	2,071,439	1,182,745	173,400,204
2018		77,966,361	115,434,923	178,439	1,920,797	1,224,668	196,725,188
2019		78,249,988	118,580,418	450,990	1,864,528	1,433,776	200,579,700
2020		78,483,600	112,024,417	438,776	1,822,000	1,308,193	194,076,986
2021		83,046,071	126,703,019	434,623	1,742,315	1,465,940	213,391,968

(1) Tax revenues include revenue of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Fund Balances, Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2021	2020	2019	2018	2017
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 297,583	85,112	102,581	180,948	174,076
Assigned:					
Wellness education	196,621	202,832	228,696	145,321	102,330
Elevator modernization	522,538	3,042,137	-	-	-
Equipment	1,013,558	219,376	-	-	-
Mass appraisal system	7,095,108	16,362,932	-	-	-
Compensation study (encumbrances)	-	-	17,625	-	-
Law enforcement (encumbrances)	-	-	1,309,400	-	-
Homeless assistance (encumbrance)	-	-	-	-	-
Courthouse renovation (encumbrances)	-	-	-	-	-
Detention Center renovation (encumbrances)	-	-	-	36,971	1,490,339
Maintenance and repair (encumbrances)	196,131	1,305,167	8,445,112	588,800	119,475
Purchases on order (encumbrances)	893,412	1,059,083	1,225,164	911,012	871,481
Contractual services (encumbrances)	5,786,104	3,970,579	939,669	189,142	437,105
General government (encumbrances)	-	-	-	-	-
Compensated absences	5,983,744	6,062,256	5,437,701	5,506,125	4,473,093
Subsequent year appropriation	6,728,838	10,121,986	15,795,049	31,248,843	9,983,094
Unassigned	70,684,767	47,313,324	42,515,716	12,201,084	10,197,956
Reserved for:					
Encumbrances	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total general fund	<u>99,398,404</u>	<u>89,744,784</u>	<u>76,016,713</u>	<u>51,008,246</u>	<u>27,848,949</u>
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	11,312	33,085	4,793	124,222	19,515
Restricted:					
Prosecuting attorney's activities	780,017	574,024	630,641	628,027	369,672
Assessment maintenance	8,665,121	6,700,270	4,772,863	4,228,303	3,478,377
Property tax collection activities	-	106,544	1,889,244	1,899,429	1,708,058
Information technology	-	-	-	-	13,526
Document preservation	477,020	319,396	194,891	277,878	264,458
Emergency telephone system	4,614,016	330,082	119,671	116,607	502,939
Courthouse renovation	-	-	-	-	1,000
Homeless assistance	502,267	561,561	304,036	246,807	225,537
Parking Garage (capital projects)	-	-	-	-	-
Anti-crime activities	16,129,343	12,693,024	13,036,041	11,228,478	10,306,514
Domestic violence shelter funding	27,812	39,966	16,759	13,461	47,693
Criminal Justice Center (capital projects)	-	-	-	-	-
Law enforcement	1,398,813	1,322,132	1,013,013	924,618	1,318,029
Maintenance and repair	-	8,540	-	-	-
NE Rennau renovation	-	-	-	-	-
Crime prevention (capital projects)	-	-	-	-	-
Detention Center renovation	-	-	59,495	16,693	35,161
Road construction and maintenance	5,037,824	6,442,208	8,956,650	11,174,343	13,472,900
Health and welfare	12,632,472	17,061,332	4,717,080	5,957,417	5,524,755
Juvenile services	1,198	24,106	1,390	-	-
Animal shelter	-	-	-	8,873	48,111
Truman Medical Center	-	-	-	-	-
Sewer system service	121,652	145,814	164,154	219,557	233,294
Truman Sports Complex activities	5,191,284	11,933,713	23,293,801	11,895,081	12,782,759
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health, welfare, and community development	-	-	-	-	-
Culture and recreation	9,395,708	6,367,757	9,103,335	4,347,791	3,946,133
Rock Island Railroad project	430,270	3,419,283	9,657,681	392,950	3,907,030
Debt service	25,078,517	22,858,265	5,456,326	25,554,016	24,673,786
Compensated absences	1,892,998	2,199,552	1,933,826	1,963,016	2,776,294
Available for grant match	689,076	782,513	-	2,431,470	66,072
Assigned:					
Debt service	-	-	-	-	-
Unassigned	(3,942,112)	(10,626,111)	(4,861,542)	(47,522)	(790,716)
Total all other governmental funds	<u>89,134,608</u>	<u>83,297,056</u>	<u>80,464,148</u>	<u>83,601,515</u>	<u>84,930,897</u>
Total governmental funds	<u>\$ 188,533,012</u>	<u>173,041,840</u>	<u>156,480,861</u>	<u>134,609,761</u>	<u>112,779,846</u>

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Fund Balances, Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2016	2015	2014	2013	2012
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 218,799	77,518	91,961	107,552	49,293
Assigned:					
Wellness education	94,174	72,346	51,781	39,139	20,887
Compensation study (encumbrances)	-	-	-	-	-
Law enforcement (encumbrances)	-	-	-	-	-
Homeless assistance (encumbrance)	36,750	-	-	-	-
Courthouse renovation (encumbrances)	469,312	402,054	3,475,480	529,839	4,986,239
Detention Center renovation (encumbrances)	530,785	513,489	829,336	-	-
Maintenance and repair (encumbrances)	126,850	177,350	436,904	977,946	197,447
Purchases on order (encumbrances)	426,024	964,141	1,213,875	819,090	510,710
Contractual services (encumbrances)	233,339	314,221	208,987	382,293	352,025
General government (encumbrances)	-	-	-	-	-
Compensated absences	4,138,902	4,251,068	4,305,087	3,039,137	3,104,054
Subsequent year appropriation	8,481,758	3,896,019	5,935,831	7,005,402	5,727,541
Unassigned	9,610,328	8,582,879	1,612,811	4,337,337	2,068,448
Reserved for:					
Encumbrances	-	-	-	-	-
Unreserved:					
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
Total general fund	<u>24,367,021</u>	<u>19,251,085</u>	<u>18,162,053</u>	<u>17,237,735</u>	<u>17,016,644</u>
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	61,118	14,854	91,884	97,608	87,908
Restricted:					
Prosecuting attorney's activities	470,226	474,741	562,290	577,361	418,365
Assessment maintenance	3,331,141	2,808,093	2,191,997	1,629,428	1,002,771
Property tax collection activities	1,775,175	1,805,297	1,741,562	1,623,806	1,436,836
Information technology	149,254	131,710	188,913	196,186	187,570
Document preservation	89,323	47,723	45,578	71,423	75,526
Emergency telephone system	1,245,321	1,433,585	1,470,645	1,525,376	2,145,569
Courthouse renovation	97,265	179,903	-	-	-
Homeless assistance	146,794	61,252	11,795	124,802	212,145
Parking Garage (capital projects)	49,333	49,218	49,203	49,198	-
Anti-crime activities	8,970,556	9,270,448	9,698,084	7,942,868	6,884,960
Domestic violence shelter funding	57,092	21,421	-	-	-
Criminal Justice Center (capital projects)	278	278	278	90,645	244,286
Law enforcement	1,551,935	1,201,081	1,059,067	1,006,053	811,686
NE Rennau renovation	173,070	-	-	-	-
Crime prevention (capital projects)	72,920	72,920	72,920	79,472	112,267
Detention Center renovation	1,006,443	550,664	-	-	-
Road construction and maintenance	16,308,021	16,807,634	15,405,201	20,004,132	21,985,820
Health and welfare	4,032,238	5,459,219	6,019,892	4,495,614	2,096,448
Juvenile services	-	-	-	-	-
Animal shelter	47,969	51,768	51,769	160,519	119,769
Truman Medical Center	-	-	-	-	124,034
Sewer system service	234,398	233,480	229,387	213,111	227,861
Truman Sports Complex activities	13,201,824	10,731,673	3,480,106	3,500,000	3,500,522
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health, welfare, and community development	-	-	-	-	-
Culture and recreation	4,547,371	4,571,699	6,602,875	6,164,462	2,752,041
Rock Island Railroad Project	2,182,965	-	-	-	-
Debt service	24,100,392	23,956,376	23,496,294	22,346,900	26,715,946
Compensated absences	2,570,353	2,398,557	2,504,842	2,490,956	2,564,923
Available for grant match	34,546	686,033	1,214,784	415,082	600,109
Assigned:					
Debt service	-	-	-	-	271,028
Unassigned	(1,976)	-	(5,202)	(11,752)	(117,794)
Total all other governmental funds	<u>86,505,345</u>	<u>83,019,627</u>	<u>76,184,164</u>	<u>74,793,250</u>	<u>74,460,596</u>
Total governmental funds	<u>\$ 110,872,366</u>	<u>102,270,712</u>	<u>94,346,217</u>	<u>92,030,985</u>	<u>91,477,240</u>

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2021	2020	2019	2018	2017
Revenue:					
Taxes:					
Property taxes	\$ 83,046,071	78,483,600	78,249,988	77,966,361	55,839,423
Sales taxes	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590
Other taxes	3,642,878	3,568,969	3,749,294	3,323,904	3,468,191
Licenses and permits	2,049,758	1,941,153	2,076,179	1,492,840	1,398,460
Intergovernmental	74,780,591	123,179,879	25,883,042	29,825,217	24,455,302
Charges for services	50,449,777	42,923,621	44,465,184	45,691,293	44,164,949
Fines and forfeitures	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101
Interest	41,089	839,603	1,885,184	868,009	269,759
Miscellaneous	815,287	731,613	5,023,534	1,256,077	753,518
Total revenues	343,086,167	364,914,680	281,933,570	278,126,484	247,054,293
Expenditures:					
General government	109,413,289	99,908,489	85,761,742	89,149,619	85,662,721
Public safety	57,964,860	55,741,116	59,502,921	59,836,413	54,979,213
Roads, highways, and bridges	10,428,381	10,013,334	10,003,544	9,605,936	10,231,801
Health, welfare, and community development	61,115,653	106,031,953	15,340,861	14,541,290	12,065,673
Culture and recreation	38,120,668	38,284,301	41,732,005	32,844,861	33,747,676
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Roads, highways, and bridges	-	-	-	-	-
Health, welfare, and community development	-	-	-	39,600	-
Culture and recreation	8,127,886	1,324,863	1,390,202	4,019,859	2,007,733
Debt service:					
Principal retirement	26,326,634	27,060,853	25,891,956	24,833,094	24,089,508
Interest and fiscal charges	16,638,177	19,405,442	21,107,244	22,068,590	23,005,181
Bond issuance costs	172,373	89,087	-	-	-
Payment to bond escrow agent	-	252,268	-	-	-
Total expenditures	328,307,921	358,111,706	260,730,475	256,939,262	245,789,506
Excess (deficiency) of revenues over (under) expenditures	14,778,246	6,802,974	21,203,095	21,187,222	1,264,787
Other financing sources (uses):					
Capital lease	-	-	525,056	-	-
Issuance of debt	9,760,000	4,060,000	-	-	-
Premium on bond issuance	1,448,910	133,696	-	-	-
Payment to bond escrow agent	(11,024,324)	(4,193,696)	-	-	-
Insurance Proceeds	-	8,919,664	-	-	-
Capital contributions	-	-	-	-	-
Transfers in	39,860,701	43,484,865	43,846,067	41,944,743	42,973,419
Transfers out	(39,332,361)	(42,646,524)	(43,703,118)	(41,302,050)	(42,330,726)
Total other financing sources	712,926	9,758,005	668,005	642,693	642,693
Net change in fund balances	\$ 15,491,172	16,560,979	21,871,100	21,829,915	1,907,480
Debt service as a percentage of noncapital expenditures	14.6%	13.5%	18.6%	19.0%	19.8%

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2016	2015	2014	2013	2012
Revenue:					
Taxes:					
Property taxes	\$ 53,208,368	51,489,958	51,620,622	53,660,426	51,264,610
Sales taxes	112,587,465	109,920,965	105,970,220	96,863,340	96,750,197
Other taxes	3,528,978	3,533,680	3,456,466	3,610,925	3,437,191
Licenses and permits	1,719,688	1,708,070	1,442,425	1,213,098	1,151,071
Intergovernmental	25,734,019	25,950,823	26,012,441	24,575,693	25,789,350
Charges for services	42,668,172	41,296,824	38,705,572	39,549,420	38,034,896
Fines and forfeitures	2,835,135	2,795,886	2,958,891	3,201,053	3,012,905
Interest	70,331	27,982	27,451	72,899	239,190
Miscellaneous	1,428,660	544,977	803,604	568,937	764,485
Total revenues	243,780,816	237,269,165	230,997,692	223,315,791	220,443,895
Expenditures:					
General government	84,777,303	88,826,402	84,336,025	84,283,577	84,865,585
Public safety	52,262,811	49,526,296	46,432,720	44,805,118	45,090,083
Roads, highways, and bridges	11,813,765	8,534,580	13,599,433	9,981,999	10,180,373
Health, welfare, and community development	9,250,846	10,273,737	9,771,638	10,097,725	9,842,250
Culture and recreation	29,840,402	25,008,295	23,434,964	20,772,028	28,822,269
Capital outlay:					
General government	216,854	392,500	-	3,378,827	751,682
Public safety	-	-	90,367	-	-
Roads, highways, and bridges	-	-	-	-	419,144
Health, welfare, and community development	-	-	-	192,034	5,837,137
Culture and recreation	51,667,198	-	-	-	2,495,995
Debt service:					
Principal retirement	25,977,208	23,753,495	12,112,254	23,922,708	24,453,469
Interest and fiscal charges	23,004,729	23,176,105	14,568,082	24,726,593	27,136,812
Bond issuance costs	689,540	161,750	3,330,913	530,479	463,493
Payment to bond escrow agent	-	789,858	-	-	-
Total expenditures	289,500,656	230,443,018	207,676,396	222,691,088	240,358,292
Excess (deficiency) of revenues over (under) expenditures	(45,719,840)	6,826,147	23,321,296	624,703	(19,914,397)
Other financing sources (uses):					
Capital lease	-	514,155	-	-	-
Issuance of debt	51,950,000	10,750,000	338,980,000	36,620,000	39,025,000
Premium on bond issuance	1,728,801	459,313	58,702,167	2,533,190	2,155,185
Payment to bond escrow agent	-	(11,209,313)	(419,330,924)	(39,984,338)	(40,695,000)
Insurance Proceeds	-	-	-	-	-
Capital contributions	-	-	-	117,497	53,322
Transfers in	41,680,251	37,993,164	32,046,052	40,165,899	36,053,926
Transfers out	(41,037,558)	(37,408,971)	(31,403,359)	(39,523,206)	(35,411,233)
Total other financing sources	54,321,494	1,098,348	(21,006,064)	(70,958)	1,181,200
Net change in fund balances	\$ 8,601,654	7,924,495	2,315,232	553,745	(18,733,197)
Debt service as a percentage of noncapital expenditures	21.0%	22.8%	13.17%	23.42%	22.83%

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

General Governmental Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year		General Government	Public Safety	Roads, Highways and Bridges	Health, Welfare and Community Development	Culture and Recreation	Debt Service	Total
2012	\$	84,865,585	45,090,083	10,180,373	9,842,250	12,436,395	52,053,774	214,468,460
2013		84,283,577	44,651,477	8,792,530	10,097,725	12,077,071	48,649,301	208,551,681
2014		84,336,025	46,426,168	10,828,902	9,771,638	12,370,579	30,011,249	193,744,561
2015		88,826,402	49,526,296	8,484,306	10,273,737	11,675,136	47,881,208	216,667,085
2016		84,777,303	52,262,811	10,397,143	9,247,046	12,233,752	48,981,937	217,899,992
2017		85,564,790	54,979,213	10,225,415	12,065,673	12,626,782	47,094,689	222,556,562
2018		89,149,619	59,836,413	8,691,379	14,541,290	13,895,699	46,901,684	233,016,084
2019		85,761,742	59,502,921	10,003,544	15,340,861	15,746,452	46,999,200	233,354,720
2020		99,908,489	55,741,116	10,013,334	106,031,953	24,127,805	46,807,650	342,630,347
2021		109,413,289	57,964,860	10,428,381	61,115,653	21,640,690	43,137,184	303,700,057

(1) General governmental expenditures include expenditures of the general, special revenue, and debt service funds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Assessed and Estimated Actual Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Railroad and Utility		Total		Ratio of Total Assessed to Total Estimated Actual Value	Total Direct Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2012	\$ 7,020,216,506	33,127,642,713	1,756,527,785	5,269,583,355	371,045,448	1,148,267,745	9,147,789,739	39,545,493,813	23.1	0.5298
2013	7,018,065,672	33,065,368,857	1,795,161,736	5,385,485,208	407,491,902	1,261,342,351	9,220,719,310	39,712,196,416	23.2	0.5298
2014	7,029,989,907	33,150,248,595	1,755,246,227	5,265,738,681	433,629,129	1,342,980,240	9,218,865,263	39,758,967,516	23.2	0.5141
2015	7,365,019,798	34,751,947,020	1,854,234,741	5,562,704,223	461,837,813	1,429,694,300	9,681,092,352	41,744,345,543	23.2	0.4956
2016	7,448,670,690	35,120,211,547	1,939,595,859	5,818,787,577	482,785,269	1,494,882,589	9,871,051,818	42,433,881,713	23.3	0.5025
2017	8,121,841,022	37,923,039,889	1,990,489,719	5,971,469,157	489,080,346	1,514,791,160	10,601,411,087	45,409,300,206	23.3	0.4849
2018	8,162,699,246	38,294,467,521	2,058,465,597	6,175,396,791	514,217,521	1,592,455,314	10,735,382,364	46,062,319,626	23.3	0.7013
2019	10,311,879,630	47,548,471,874	2,049,394,982	6,148,184,946	493,873,124	1,529,794,453	12,855,147,736	55,226,451,273	23.3	0.6110
2020	9,768,650,953	45,511,756,267	2,077,058,546	6,231,175,638	497,176,636	1,540,065,836	12,342,886,135	53,282,997,741	23.2	0.6110
2021	10,619,237,948	49,763,570,632	2,274,062,319	6,822,186,957	529,495,219	1,639,711,525	13,422,795,486	58,225,469,114	23.1	0.5824

(1) Assessed value to estimated actual values are calculated in accordance with state laws, which define appropriate rates for that year.
The rates are intended to approximate actual value although the true actual market value may differ.

Source: Clerk of the County Legislature's Office

Note: Property in the County is reassessed biennially. Tax rates are per \$100 of assessed value.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Property Tax Rates – Direct and Overlapping Governments
(Per \$100 of Assessed Value)

	Last Ten Fiscal Years									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Jackson county:										
General	0.1481	0.1481	0.1414	0.1356	0.1381	0.1331	0.1349	0.2446	0.2123	0.2162
Health	0.1529	0.1529	0.1493	0.1442	0.1460	0.1409	0.2259	0.1801	0.2095	0.1921
Park	0.0897	0.0897	0.0871	0.0839	0.0851	0.0822	0.1416	0.1203	0.1204	0.1108
Special Road and Bridge	0.1391	0.1391	0.1363	0.1319	0.1333	0.1287	0.1989	0.0660	0.0688	0.0633
Total levy	0.5298	0.5298	0.5141	0.4956	0.5025	0.4849	0.7013	0.6110	0.6110	0.5824
Cities:										
Blue Springs	0.7489	0.7489	0.7489	0.7281	0.7281	0.7184	0.7175	0.6463	0.6817	0.6366
Buckner	0.6310	0.6310	0.6440	0.6186	0.6172	0.6005	0.5900	0.5296	0.5489	0.5067
Grain Valley	1.7365	1.7365	1.7365	1.7294	1.7294	1.7294	1.6294	1.5994	1.5994	1.4494
Grandview	1.5000	1.5000	1.5000	1.4807	1.4891	1.4573	1.4749	1.2956	1.3490	1.2866
Greenwood	1.5947	1.5925	1.5919	1.5308	1.5309	1.3738	1.3673	1.2420	1.2177	1.1309
Independence	0.7281	0.7429	0.7393	0.7165	0.7216	0.7031	0.7105	0.6078	0.6672	0.6103
Kansas City	1.5875	1.5932	1.5997	1.5806	1.5906	1.6006	1.6783	1.5960	1.7529	1.6981
Lake Lotawana	0.4600	0.4600	0.4600	0.4423	0.4464	0.4194	0.4194	0.3140	0.3347	0.3167
Lake Tapawingo	1.3615	0.7524	1.3000	3.0372	3.0433	3.0054	2.7272	2.2873	2.2999	2.2093
Lee's Summit	1.5540	1.5540	1.5700	1.5363	1.5398	1.5154	1.5154	1.3936	1.4563	1.4199
Levasy	0.8286	0.8286	0.8286	0.8320	0.8320	0.8320	0.8390	0.9740	1.0000	0.6183
Lone Jack	1.6835	1.7772	1.7964	1.5492	1.4844	1.4716	1.1231	1.0104	1.0242	0.5645
Oak Grove	0.8631	0.8632	0.8641	0.8430	0.8504	0.8424	0.8419	0.7647	0.7647	0.7647
Pleasant Hill	0.8630	0.9944	0.9944	0.9963	1.0007	0.9798	0.9798	1.1944	1.1944	1.1876
Raytown	0.5539	0.5539	0.5519	0.5295	0.5293	0.5058	0.5149	0.4630	0.4791	0.4765
Riverbend	0.3480	0.5080	0.4271	0.3497	0.3111	0.5000	0.4163	0.3281	0.5000	0.4040
Sibley	0.4035	0.4035	0.4079	0.4079	0.4079	0.4066	0.4078	0.3666	0.3666	0.3572
Sugar Creek	1.1300	1.1300	1.1300	1.1182	1.1300	1.0448	1.0469	0.9579	0.9910	0.9696
School districts:										
Blue Springs Reorganized #4	5.7286	5.7286	5.7286	5.7286	5.7286	5.7286	5.7286	5.5500	5.7286	5.7286
Center District #58	6.6651	6.8330	6.8630	6.7869	6.7828	6.5147	6.6139	5.4374	6.1501	5.6557
Fort Osage Reorganized #1	5.5000	5.6000	5.6998	5.7000	5.7000	6.3700	6.3700	6.3700	6.3700	6.3700
Grain Valley Reorganized #5	5.5333	5.5229	5.5177	5.4612	5.4579	5.4255	5.4163	4.9970	5.1059	4.9263
Grandview Consolidated #4	5.8936	5.8936	5.8936	5.7856	5.8047	5.6094	5.6255	5.1430	5.3557	5.9557
Hickman Mills Consolidated #1	6.3217	6.3217	6.4217	6.5935	6.5575	6.2232	7.0402	5.5784	5.8891	5.5074
Independence District #30	5.6700	5.7000	5.7000	5.9130	5.9130	5.8010	5.8010	5.4977	5.5381	5.4371
Kansas City District #33	4.9500	4.9500	4.9500	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599
Lee's Summit Reorganized #7	6.0579	6.0627	6.1192	5.9813	5.9957	5.8777	5.8811	5.3280	5.4705	5.4837
Lone Jack Consolidated #6	5.5106	5.5141	5.5106	5.4501	5.4287	5.3484	5.3484	5.3484	5.3484	5.3484
Oak Grove Reorganized #6	5.0563	5.1361	5.1472	5.1024	5.1062	4.8288	5.0367	5.0367	5.1383	5.1534
Raytown Consolidated #2	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
Property Tax Rates – Direct and Overlapping Governments
(Per \$100 of Assessed Value)

	Last Ten Fiscal Years									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fire districts:										
Central	1.0746	1.1203	1.1607	1.1731	1.1762	1.1566	1.1519	1.0292	1.0886	1.3440
Fort Osage	1.6524	1.6724	1.6724	1.6576	1.6551	1.6528	1.6528	1.5697	1.7389	1.6596
Inter City	1.3139	1.2664	1.2960	1.4111	1.4453	1.3135	1.3421	1.2146	1.1846	1.0965
Lake Lotawana	0.8880	0.8466	0.8318	0.8035	0.8222	0.7765	0.6851	0.6664	0.6985	—
Lone Jack	1.1482	1.1482	1.1482	1.1436	1.1456	1.1306	1.1146	0.9733	0.9901	0.9117
Prairie	1.0400	1.0400	1.0400	0.9978	1.0008	0.9900	1.0253	0.9134	0.9260	—
Raytown	1.0100	1.0200	1.0300	1.0064	0.9756	0.9986	1.0386	1.3244	1.3373	1.3068
Sni Valley	0.8277	0.8334	0.8662	0.8697	0.9184	0.9048	0.9567	1.0842	1.3805	1.1948
Southern Jackson County	—	—	—	—	—	—	—	—	—	0.6801
Libraries and colleges:										
Kansas City Library	0.5000	0.5000	0.5000	0.4933	0.4940	0.4676	0.5065	0.5644	0.5644	0.5504
Mid-Continent Library	0.3200	0.3200	0.3200	0.3146	0.3153	0.3963	0.3963	0.3633	0.3696	0.3468
KC Metropolitan Community College	0.2349	0.2369	0.2374	0.2343	0.2339	0.2297	0.2305	0.2047	0.2128	0.2028
Water districts:										
Jackson County #17	0.0570	0.0575	0.0593	0.0582	0.0582	0.0575	0.0575	0.0512	0.0510	0.0464
Other entities:										
Independence Square Benefit District	0.5596	0.5324	0.5610	0.5638	0.5749	0.5749	0.5749	0.5614	0.5826	0.5876
Mental Health	0.1218	0.1218	0.1223	0.1198	0.1201	0.1160	0.1171	0.1008	0.1056	0.1077
Merchants/Manufacturers Replacement	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370	1.4370
Developmental Disability Services	0.0748	0.0748	0.0753	0.0738	0.0738	0.0713	0.0720	0.0620	0.0649	0.0663
State of Missouri Blind Pension	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Source: County Collector's Office

Note: The Lake Lotawana and Prairie Township Fire Districts were consolidated into the Southern Jackson County Fire District in 2021.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Principal Taxpayers

December 31, 2021 and 2012

Taxpayer	Type of business	2021			2012		
		2021 assessed valuation	Percentage of total assessed valuation (1)	Total tax receipts	2012 assessed valuation	Percentage of total assessed valuation (2)	Total tax receipts
Evergy/Kansas City Power & Light	Utilities	\$ 278,802,906	2.08%	\$ 27,086,057	\$ 178,274,856	1.95%	\$ 17,437,772
Evergy West/KCPL_GMOC	Utilities	123,792,209	0.92%	11,898,627	75,924,328	0.83%	7,419,053
Country Club Plaza JV LLC	Real estate investment	83,734,316	0.62%	10,828,550		0.00%	
Southern Union Company	Transportation	94,918,080	0.71%	8,997,004	33,988,776	0.37%	3,295,485
Hallmark & Crown Properties	Greeting cards, hotel, and retail sales	49,763,384	0.37%	5,045,130	68,190,861	0.75%	5,837,559
Cerner	Electronic health records	29,561,522	0.22%	5,044,413			
Google Fiber	Communications	53,643,150	0.40%	4,555,683			
Union Pacific Railroad	Railroad	36,079,745	0.27%	3,480,522	24,295,816	0.27%	2,361,530
Federal Reserve Bank of KC	Finance	31,084,480	0.23%	3,106,420			
Sprint	Communications	34,079,711	0.25%	2,799,803	20,330,208	0.22%	1,428,323
AT&T/Southwestern Bell	Communications				76,035,049	0.83%	6,685,877
JC Nichols & Highwoods Realty	Real estate investment				26,827,419	0.29%	4,652,610
Simon Property Group LP	Retail shopping center				22,094,332	0.24%	2,034,836
Walmart	Retail sales				18,407,005	0.20%	2,451,277
Total		\$ <u>815,459,503</u>	<u>6.07%</u>	\$ <u>82,842,209</u>	\$ <u>544,368,650</u>	<u>5.95%</u>	\$ <u>53,604,322</u>
(1) 2021 Total Assessed Valuation	\$13,422,795,486						
(2) 2012 Total Assessed Valuation	\$9,147,789,739						

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI
 Total Property Tax Levies and Collections
 Last Ten Fiscal Years

Fiscal year levied		Original tax levy	Adjustments to original tax levy	Adjusted tax levy	Current tax collections (1)	Percentage of levy collected	Delinquent tax collections	Total tax collections	Total tax collected to adjusted tax levy	Outstanding delinquent tax	Outstanding delinquency to adjusted tax levy
2012	\$	872,313,686	916,774	873,230,460	788,747,101	90.4	79,656,273	868,403,374	99.4	4,827,086	0.6
2013		874,859,978	(2,687,900)	872,172,078	797,887,648	91.2	69,349,474	867,237,122	99.4	4,934,956	0.6
2014		879,378,018	(682,205)	878,695,813	810,205,678	92.1	63,884,760	874,090,438	99.5	4,605,375	0.5
2015		912,095,661	1,606,647	913,702,308	833,271,722	91.4	75,691,670	908,963,392	99.5	4,738,916	0.5
2016		936,279,882	821,876	937,101,758	861,543,904	92.0	70,227,223	931,771,127	99.4	5,330,631	0.6
2017		993,829,297	(397,128)	993,432,169	912,715,709	91.8	74,780,520	987,496,229	99.4	5,935,940	0.6
2018		1,050,178,173	(3,071,944)	1,047,106,229	968,625,061	92.2	70,828,132	1,039,453,193	99.3	7,653,036	0.7
2019		1,199,676,761	(71,517,181)	1,128,159,580	1,026,762,298	85.6	74,262,115	1,101,024,413	97.6	27,135,167	2.4
2020		1,166,507,911	1,562,875	1,168,070,786	1,063,943,249	91.2	67,247,741	1,131,190,990	96.8	36,879,796	3.2
2021		1,247,032,151	(10,381,314)	1,236,650,837	1,138,095,299	91.3	—	1,138,095,299	92.0	98,555,538	8.0

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Jackson County's Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal year levied	Original tax levy	Adjustments to original tax levy	Adjusted tax levy	Current tax collections (1)	Percentage of levy collected	Delinquent tax collections	Total tax collections	Total tax collected to adjusted tax levy	Outstanding delinquent tax	Outstanding delinquency to adjusted tax levy
2012	\$ 50,531,517	339,567	50,871,084	44,468,655	88.0	5,692,038	50,160,693	98.6	710,391	1.4
2013	51,048,021	212,976	51,260,997	45,239,455	88.6	5,266,408	50,505,863	98.5	755,134	1.5
2014	49,561,150	473,741	50,034,891	44,525,923	89.8	4,817,948	49,343,871	98.6	691,020	1.4
2015	50,100,682	311,418	50,412,100	44,683,805	89.2	5,005,831	49,689,636	98.6	722,464	1.4
2016	52,031,304	402,481	52,433,785	46,574,495	89.5	5,068,891	51,643,386	98.5	790,399	1.5
2017	53,506,595	455,089	53,961,684	47,846,764	89.4	5,247,132	53,093,896	98.4	867,788	1.6
2018	78,187,416	315,666	78,503,082	70,823,968	90.6	6,489,632	77,313,600	98.5	1,189,482	1.5
2019	81,870,583	(3,079,176)	78,791,407	69,846,838	85.3	6,578,894	76,425,732	97.0	2,365,675	3.0
2020	79,118,707	351,525	79,470,232	70,507,606	89.1	5,625,295	76,132,901	95.8	3,337,331	4.2
2021	82,587,442	(1,086,785)	81,500,657	73,158,668	88.6	—	73,158,668	89.8	8,341,989	10.2

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Taxable Sales by Category

Last Ten Fiscal Years

NAICS Category	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing and Hunting	\$ 94,147	1,233,649	-	-	-
Mining, Quarrying, and Oil and Gas Extraction	559,834	1,355,109	768,122	-	-
Utilities	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059
Construction	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337
Manufacturing	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417
Wholesale Trade	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944
Retail Trade	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561
Transportation and Warehousing	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628
Information	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546
Finance and Insurance	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091
Real Estate and Rental and Leasing	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248
Professional, Scientific, and Technical Services	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417
Management of Companies and Enterprises	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385
Administrative and Support and Waste Management and Remediation Services	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574
Educational Services	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090
Health Care and Social Assistance	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255
Arts, Entertainment, and Recreation	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371
Accommodation and Food Services	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635
Other Services (except Public Administration)	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664
Public Administration	4,325,142	5,068,741	1,558,384	-	28,091
Total	\$ 10,762,179,244	11,039,429,593	10,978,270,521	9,750,564,675	12,149,674,313

SIC Codes

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Agriculture, Forestry, Fishing and Hunting	\$ 13,715,025	12,320,695	13,634,469	15,159,668	16,839,785	94,147	1,233,649	-	-	-
Mining, Quarrying, and Oil and Gas Extraction	N/A	N/A	N/A	N/A	N/A	559,834	1,355,109	768,122	-	-
Construction	87,765,119	79,213,357	112,522,267	105,542,051	110,787,992	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337
Manufacturing	416,721,234	424,046,534	551,449,254	523,638,332	517,975,278	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417
Transportation and communications	390,387,713	373,882,395	379,193,225	338,626,899	337,893,989	N/A	N/A	N/A	N/A	N/A
Transportation and Warehousing	N/A	N/A	N/A	N/A	N/A	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628
Utilities	391,711,378	416,719,143	545,930,677	545,305,692	558,346,023	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059
Wholesale trade	441,466,485	459,750,577	458,075,026	476,813,449	508,406,694	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944
Retail trade	6,040,603,686	6,101,871,170	6,295,547,533	6,607,825,404	6,850,714,312	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561
Information	N/A	N/A	N/A	N/A	N/A	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546
Finance, insurance, and real estate	26,308,312	30,211,113	33,995,171	35,380,203	31,715,959	N/A	N/A	N/A	N/A	N/A
Finance and Insurance	N/A	N/A	N/A	N/A	N/A	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091
Real Estate and Rental and Leasing	N/A	N/A	N/A	N/A	N/A	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248
Professional, Scientific, and Technical Services	N/A	N/A	N/A	N/A	N/A	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417
Management of Companies and Enterprises	N/A	N/A	N/A	N/A	N/A	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385
Administrative and Support and Waste Management and Remediation Services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Educational Services	N/A	N/A	N/A	N/A	N/A	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574
Health Care and Social Assistance	N/A	N/A	N/A	N/A	N/A	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090
Arts, Entertainment, and Recreation	N/A	N/A	N/A	N/A	N/A	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255
Accommodation and Food Services	N/A	N/A	N/A	N/A	N/A	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371
Other Services (except Public Administration)	1,138,165,732	1,176,700,504	1,276,255,888	1,451,923,924	1,487,791,248	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635
Public administration	349,656	855,296	348,666	723,904	890,707	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664
Nonclassifiable establishments	1,656,131	3,000,280	2,090,383	1,971,801	1,907,197	4,325,142	5,068,741	1,558,384	-	28,091
Total	\$ 8,948,850,471	9,078,571,064	9,669,042,559	10,102,911,327	10,423,269,184	10,762,179,244	11,039,429,593	10,978,270,521	9,750,564,675	12,149,674,313

N/A = Not applicable

Note: To protect confidential information when less than six businesses exist, financial data will not be displayed.

Note: The Missouri Department of Revenue switched from SIC codes to NAICS codes in 2017.

Source: Missouri Department of Revenue

JACKSON COUNTY, MISSOURI

Direct Sales Tax Rates

Last Ten Fiscal Years

Fiscal Year		General	Anti-Crime	Sports Complex	Zoological District	Children's Services	County Total
2012	\$	0.00500	0.00250	0.00375	0.00125	-	0.01250
2013		0.00500	0.00250	0.00375	0.00125	-	0.01250
2014		0.00500	0.00250	0.00375	0.00125	-	0.01250
2015		0.00500	0.00250	0.00375	0.00125	-	0.01250
2016		0.00500	0.00250	0.00375	0.00125	-	0.01250
2017		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2018		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2019		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2020		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2021		0.00500	0.00250	0.00375	0.00125	0.00125	0.01375

Source: Missouri Department of Revenue.

JACKSON COUNTY, MISSOURI

Computation of Legal Debt Margin

December 31, 2021

Assessed value, December 31, 2021	\$ 13,422,795,486
Debt limit – ten percent of total assessed valuation	1,342,279,549

The bonded indebtedness of Jackson County is limited by Sections 108.010 and 108.020 of the Missouri Revised Statutes (1986) to ten percent of the value of taxable property as shown by the last completed assessment. Debt issued by the Public Facilities Authority is not subject to legal debt margin.

Source: Clerk of the County Legislature's Office

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal year	Governmental activities						Business-type activities	Total primary government	Percentage of personal income (a)	Per capita (a)
	Leasehold bonds	Special obligation bonds	Obligations to U.S. government	Notes payable	Capital lease obligations	Premium on bonds	Capital lease obligations			
2012	\$ 66,851,290	466,185,000	10,682,458	336,061	—	16,616,581	—	560,671,390	2.1	828
2013	28,531,290	480,265,000	10,396,772	224,039	—	16,855,997	—	536,273,098	2.0	789
2014	26,551,290	430,810,000	10,101,539	112,018	—	63,158,189	—	530,733,036	1.9	777
2015	11,974,216	421,890,000	9,796,439	—	1,349,852	59,521,632	—	504,532,139	1.8	734
2016	8,498,590	451,825,000	9,481,143	—	1,054,771	57,381,006	120,641	528,361,151	1.8	764
2017	5,856,576	430,870,000	9,155,309	—	784,340	53,503,792	92,695	500,262,712	1.7	716
2018	3,880,205	408,350,000	8,818,586	—	690,343	49,626,576	63,322	471,429,032	1.5	673
2019	1,981,236	384,810,000	8,470,610	—	1,014,211	45,749,361	32,449	442,057,867	1.3	629
2020	—	359,920,000	8,111,004	—	810,791	41,997,962	—	410,839,757	1.2	582
2021	—	332,825,000	7,739,380	—	210,023	39,514,385	—	380,288,788	1.1	530

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See page 166 for personal income and population data.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratio of Net General Obligation Bonded Debt to Assessed Value
and Net General Obligation Bonded Debt per Capita

Last Ten Fiscal Years

Fiscal year		Estimated population (1)	Assessed valuation	Gross bonded debt (2)	Less debt fund available (3)	Net bonded debt	Ratio of net bonded debt to assessed value	Net bonded debt per capita
2012	\$	677,377	9,147,789,739	—	271,028	—	—	—
2013		679,996	9,220,719,310	—	—	—	—	—
2014		683,191	9,218,865,263	—	—	—	—	—
2015		687,623	9,681,092,352	—	—	—	—	—
2016		691,801	9,871,051,818	—	—	—	—	—
2017		698,895	10,601,411,087	—	—	—	—	—
2018		700,307	10,735,382,364	—	—	—	—	—
2019		703,011	12,855,147,736	—	—	—	—	—
2020		705,925	12,342,886,135	—	—	—	—	—
2021		716,862	13,422,795,486	—	—	—	—	—

(1) Source: Census.gov.

(2) Includes all long-term general obligation bonds.

(3) Excluding amounts applicable to leasehold bonds and special obligation bonds.

See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Ratio of Annual Debt Service Expenditures for General Bonded Debt to
Total General Governmental Expenditures (1)

Last Ten Fiscal Years

Fiscal year		Principal	Interest and fiscal charges	Total debt service	Total general governmental expenditures	Debt service to general governmental expenditures
2012	\$	—	—	—	214,468,460	—
2013		—	—	—	208,551,681	—
2014		—	—	—	193,744,561	—
2015		—	—	—	216,667,085	—
2016		—	—	—	217,899,992	—
2017		—	—	—	222,556,562	—
2018		—	—	—	233,016,084	—
2019		—	—	—	233,354,720	—
2020		—	—	—	342,630,347	—
2021		—	—	—	303,700,059	—

(1) General governmental expenditures include expenditures of the General, Special Revenue, and Debt Service Funds.

JACKSON COUNTY, MISSOURI
 Computation of Direct and Overlapping Bonded Debt
 December 31, 2021

Entity	Total debt outstanding	Applicable to Jackson County	Amount applicable to Jackson County	Indebtedness as of
Jackson County	\$ 380,288,788	100%	\$ 380,288,788	12/31/21
Total direct debt			<u>380,288,788</u>	
Cities:				
Blue Springs	86,785,597	100%	86,785,597	12/31/21
Buckner	1,118,752	100%	1,118,752	12/31/21
Grain Valley	11,095,000	100%	11,095,000	12/31/21
Grandview	17,907,320	100%	17,907,320	12/31/21
Greenwood	2,205,000	99%	2,182,950	12/31/21
Independence	135,762,036	100%	135,762,036	12/31/21
Kansas City	1,480,170,213	58%	858,498,724	12/31/21
Lake Lotawana	7,803,548	100%	7,803,548	12/31/21
Lake Tapawingo	1,165,000	100%	1,165,000	12/31/21
Lee's Summit	49,589,963	97%	48,102,264	12/31/21
Lone Jack	20,391	100%	20,391	12/31/21
Oak Grove	21,300,000	98%	20,874,000	12/31/21
Pleasant Hill	730,673	0%	—	12/31/21
Raytown	31,310,946	100%	31,310,946	12/31/21
Sugar Creek	1,721,379	100%	1,721,379	12/31/21
School districts:				
Blue Springs Reorganized #4	159,975,000	100%	159,975,000	12/31/21
Center School District #58	87,355,241	100%	87,355,241	12/31/21
Fort Osage Reorganized #1	66,621,093	100%	66,621,093	12/31/21
Grain Valley Reorganized #5	57,255,000	100%	57,255,000	12/31/21
Grandview Consolidated #4	31,247,178	100%	31,247,178	12/31/21
Hickman Mills Consolidated #1	79,180,000	100%	79,180,000	12/31/21
Independence District #30	169,610,000	100%	169,610,000	12/31/21
Kansas City School District #33	81,348,199	100%	81,348,199	12/31/21
Lee's Summit Reorganized #7	341,585,000	98%	334,753,300	12/31/21
Lone Jack Consolidated #6	10,760,000	95%	10,222,000	12/31/21
Oak Grove Reorganized #6	23,395,000	89%	20,821,550	12/31/21
Raytown Consolidated #2	81,515,000	100%	81,515,000	12/31/21
Other entities:				
Central Jackson County Fire Protection District	27,670,000	100%	27,670,000	12/31/21
Sni – Valley Fire District	6,642,757	81%	5,380,633	12/31/21
Fort Osage Fire District	3,620,000	100%	3,620,000	12/31/21
Inter-City Fire District	400,000	75%	300,000	12/31/21
Raytown Fire Protection District	5,176,223	100%	5,176,223	12/31/21
Southern Jackson County Fire District	4,940,038	100%	4,940,038	12/31/21
Metropolitan Junior College	79,315,000	62%	49,175,300	12/31/21
Mid-Continent Library	68,815,261	52%	35,783,936	12/31/21
Water District #17	350,044	100%	350,044	12/31/21
Developmental Disability Services	1,386,957	100%	1,386,957	12/31/21
Total overlapping debt			<u>2,538,034,599</u>	
Total direct and overlapping debt			<u>\$ 2,918,323,387</u>	

Sources: Outstanding debt and applicable percentages provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Jackson County. The percentage applicable to Jackson County is based on the overlapping government's assessed valuation in Jackson County as a percentage of the overlapping government's total assessed valuation. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. See accompanying independent auditors' report.

JACKSON COUNTY, MISSOURI

Demographic Statistics

Last Ten Fiscal Years

Fiscal year	Population (1)	Per capita income (2)	Total personal income	Median age (3)	Unemployment rate (4)
2012	677,377	39,049	26,450,894,473	36.2	7.7
2013	679,996	39,897	27,129,800,412	36.5	7.5
2014	683,191	41,965	28,670,110,315	36.5	6.9
2015	687,623	41,653	28,641,560,819	36.4	5.9
2016	691,801	41,545	28,740,872,545	36.5	5.1
2017	698,895	42,621	29,787,603,795	36.5	4.4
2018	700,307	44,432	31,116,040,624	36.6	3.5
2019	703,011	47,054	33,079,479,594	36.7	3.7
2020	705,925	50,209	35,443,788,325	36.8	7.2
2021	716,862	50,209*	35,992,924,158	36.8*	5.5

(1) Source: Census.gov (estimate)

(2) Source: Missouriconomy.org

(3) Source: Missouri-demographics.com

(4) Source: Data.bls.gov

* Information not available for 2021, use previous year's number

JACKSON COUNTY, MISSOURI

Principal Employers

Employer	2021			2012		
	Employees	Rank	Percentage of Jackson County employees	Employees	Rank	Percentage of Jackson County employees
Federal government (excludes military)	28,396	1	8.35%	27,600	1	8.97%
Cerner Corporation	12,778	2	3.76%			
St. Luke's Health System	9,056	3	2.66%	6,891	3	2.24%
Children's Mercy Hospitals and Clinics	7,398	4	2.18%	5,151	5	1.67%
Hallmark Cards Inc.	5,400	5	1.59%	3,700	9	1.20%
Honeywell Federal Manufacturing & Technologies	4,812	6	2.18%			
U.S. Postal Service	4,200	7	1.41%			
City of Kansas City, Missouri	4,067	8	1.20%	4,265	7	1.39%
Truman Medical Center/University Health	3,746	9	1.10%	4,258	8	1.38%
Burns & McDonnell	3,649	10	1.07%			
HCA Midwest Health System				8,632	2	2.81%
State of Missouri				5,912	4	1.92%
DST Systems Inc				5,000	6	1.62%
Carondelet Health				3,180	10	1.03%
Total	83,502		25.50%	74,589		24.23%

Source: 2021/2022 Kansas City Business Journal Book of Lists

Jackson County annual average employment was 340,103 in 2021 and 307,694 in 2012.

JACKSON COUNTY, MISSOURI
Full-Time Equivalent County Government Employees by Department
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessment	90	67	65	67	68	70	68	74	74	75
Board of Equalization	—	—	—	—	—	1	—	—	—	5
Budget Office	—	—	—	—	—	1	—	—	—	3
Circuit Court	144	144	144	153	154	155	155	168	153	135
Collections	34	36	36	36	36	37	33	37	37	36
COMBAT	12	8	7	7	8	8	6	8	7	9
Communications	3	3	3	3	4	4	—	5	6	5
Corrections	351	354	360	362	406	406	391	328	323	319
County Administration	8	7	7	7	8	8	17	10	15	—
County Counselor	14	16	15	15	15	15	17	15	15	15
County Executive's Office	—	—	—	—	—	1	—	—	—	9
Economic Development	1	1	5	3	3	3	4	—	—	—
Emergency Preparedness	2	2	2	2	3	3	—	—	—	—
Environmental Health	—	—	—	—	—	1	—	—	—	10
Facilities	—	—	—	—	—	1	—	—	—	43
Family Court	399	356	357	349	349	356	348	254	304	254
Finance	26	26	26	26	26	26	23	20	22	13
Human Resources	10	10	10	10	10	10	10	10	11	11
Information technology	33	33	33	33	34	34	32	35	35	33
Jackson County Drug Task Force	—	—	—	—	—	1	—	—	—	7
Jackson County Election Board	38	30	26	28	28	28	26	26	26	26
KC Election Board	26	26	26	26	24	26	23	26	19	26
Legislature	31	33	33	33	33	33	34	32	33	18
Legislature - Auditor's Office	—	—	—	—	—	1	—	—	—	8
Legislature - Clerk of the County	—	—	—	—	—	1	—	—	—	6
Medical Examiner	23	23	23	25	24	23	20	23	23	25
Municipal Court	2	3	4	4	5	5	5	5	5	5
OHRCC	2	2	2	2	2	2	3	3	3	3
Parks and Recreation	195	200	197	193	194	194	178	179	179	180
Prescription Drug Monitoring Program	—	—	—	—	—	1	—	—	—	—
Prosecuting Attorney	156	136	144	144	144	144	144	159	159	161
Public Administrator	23	23	23	26	26	26	27	28	28	28
Public Works	119	105	105	107	107	107	114	115	115	64
Purchasing Office	—	—	—	—	—	1	—	—	—	6
Recorder of Deeds	27	22	22	21	20	20	20	20	20	20
Rock Island Rail Corridor Authority	—	—	—	—	3	4	3	—	—	—
Sheriff	123	144	145	149	151	151	147	148	149	140
Nondepartmental	3	3	3	—	—	—	—	—	—	—
Total	1,895	1,813	1,823	1,831	1,885	1,908	1,848	1,728	1,761	1,698

Source: County Budgets

JACKSON COUNTY, MISSOURI

Operating Indicators by Department

Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessment:										
Real Estate Parcels	296,222	269,145	296,640	296,270	297,031	297,926	298,713	299,194	300,546	301,154
Personal Property	314,944	313,208	316,111	363,432	365,162	372,711	380,538	333,280	375,011	379,420
Business Property	23,786	23,583	23,080	24,875	23,147	23,212	22,782	19,753	22,958	21,257
Recorder of Deeds:										
Documents Recorded	137,973	131,224	108,158	117,574	124,339	115,925	110,645	108,117	126,687	142,460
Marriage Licenses:										
Kansas City	3,124	3,080	3,248	3,325	3,524	3,562	3,236	2,895	3,535	5,389
Independence	2,522	2,561	2,752	2,865	2,817	2,880	2,799	2,870	1,108	—
Total	5,646	5,641	6,000	6,190	6,341	6,442	6,035	5,765	4,643	5,389
Public Works:										
Asphalt (miles)	217	217	217	217	217	217	219	219	219	219
Chip & Seal (miles)	204	204	204	204	204	204	202	202	202	202
Gravel (miles)	3	3	3	3	3	3	3	3	3	3
Concrete (miles)	1	1	1	1	1	1	1	1	1	1
Total	425	425	425	425	425	425	425	425	425	425
Parks:										
Number of Parks	21	21	21	21	21	21	21	24	24	23
Park Acres	21,243	21,243	21,243	21,243	21,243	21,243	21,243	21,399	21,399	21,394
Lake Acres	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774	2,774
Corrections:										
Bookings—County Detention Center	9,019	9,122	9,942	9,094	10,746	10,774	10,086	8,969	5,756	5,336
Releases—County Detention Center	8,975	8,985	9,836	10,122	10,687	10,805	10,091	8,689	5,782	5,369
Average Daily Population—County Detention Center	694	705	694	772	790	770	825	845	754	764
Bookings—Regional Correctional Center	6,157	6,377	7,599	4,278	6,424	5,583	4,763	290	—	—
Releases—Regional Correctional Center	6,014	6,230	7,496	6,333	6,388	5,598	4,776	267	—	—
Average Daily Population—Regional Correctional Center	128	150	154	133	131	128	141	125	—	—
Bookings—Kansas City Police Department	—	—	—	—	7,739	7,768	9,242	4,113	—	—
Releases—Kansas City Police Department	—	—	—	—	7,698	7,719	8,993	4,083	—	—
Average Daily Population—Kansas City Police Department	—	—	—	—	30	31	37	53	—	—
Medical Examiner's Office										
Scenes Visited	1,340	1,324	1,230	1,467	1,537	1,651	1,673	1,288	1,654	1,063
Jackson County Death Reports	1,509	1,508	1,613	1,842	2,146	2,379	5,808	4,902	7,286	7,803
Finance:										
Accounts Payable Checks	18,737	18,746	17,708	16,757	17,057	16,636	15,749	14,754	20,660	14,653

Source: Various county departments.

(1) The Regional Correctional Center opened July 31, 2009.

(2) The Kansas City Police Department starting housing prisoners at Jackson County in 2016.

JACKSON COUNTY, MISSOURI

Capital Asset Statistics by Function
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government:										
Buildings	117	117	117	117	117	117	117	117	117	112
Computer Equipment/Terminals	336	312	298	275	236	218	193	155	132	132
Printers	10	10	9	7	13	13	11	13	13	13
Radio Communication Equipment	5	5	5	5	4	4	4	2	2	2
Land (parcels)	26	25	25	25	25	25	25	23	23	23
Automobiles	47	49	47	47	92	90	90	86	43	42
Trucks	26	30	30	30	44	43	40	41	28	28
Public Safety:										
Buildings	11	11	11	11	11	11	11	12	12	11
Computer Equipment/Terminals	4	4	4	4	4	4	4	4	4	4
Printers	2	2	2	2	2	2	2	3	3	3
Radio Communication Equipment	13	13	13	9	9	9	9	7	2	2
Land (parcels)	2	2	2	2	2	2	2	2	2	2
Automobiles	242	234	221	214	275	275	280	239	173	152
Trucks	15	16	16	16	36	37	38	38	13	14
Roads, Highways, and Bridges:										
Buildings	8	8	8	8	8	8	8	8	7	7
Computer Equipment/Terminals	7	7	7	7	15	15	15	15	7	7
Printers	4	4	4	4	4	3	3	3	3	3
Land (parcels)	5	5	5	5	5	5	5	5	5	5
Automobiles	40	44	45	45	45	41	39	42	33	31
Heavy Machinery	36	44	44	44	50	44	49	49	37	38
Trucks	26	33	31	28	36	35	42	42	36	36
Health, Welfare, and Community Development:										
Buildings	21	21	21	21	21	21	21	21	21	20
Computer Equipment/Terminals	7	7	6	6	5	5	5	4	4	4
Land (parcels)	4	3	3	3	3	3	3	3	3	3
Automobiles	16	16	14	14	11	11	12	12	11	9
Trucks	13	14	14	13	24	26	27	27	17	17
Culture and Recreation:										
Buildings	98	98	96	101	101	97	96	97	97	97
Printers	1	1	1	1	1	1	1	1	1	1
Radio Communication Equipment	2	2	2	2	3	3	3	3	2	2
Land (parcels)	194	194	194	195	195	195	194	194	194	193
Truman Sports Complex	386	385	385	340	337	333	333	333	333	333
Automobiles	46	49	42	39	46	46	46	48	47	41
Heavy Machinery	27	27	27	27	20	19	19	18	16	16
Trucks	71	76	72	74	98	90	93	105	99	99
Park Enterprise:										
Buildings	78	78	78	78	78	78	78	78	78	78
Boats and Motors	44	44	40	36	17	17	17	25	22	22
Land (parcels)	41	41	41	41	42	42	41	41	41	41
Automobiles	15	20	20	20	59	59	58	58	34	35
Trucks	6	6	6	6	12	13	13	14	7	7

Source: County Asset Records.

Location

Located in the metropolitan area's eastern quadrant, Jackson County, Missouri (the County) is one of the seven counties that comprise the Kansas City metropolitan area. It is bordered on the west by the Kansas state line, on the south by Cass County, and on the north by the Missouri River.

General

Date of organization – 1826

Classification under Missouri Law – First Class County

Form of Government – Executive–Legislature

The County's fiscal period begins on January 1

County Seat – Independence

Population – 716,862

Area square miles – 605

Museums of Jackson County

Missouri Town 1855 Museum

Liberty Memorial and Museum

Truman Courtroom Museum

Fort Osage Museum

Civil War Museum

Harry S. Truman Farm Home

Harry S. Truman Library and Museum

Major Alexander Historical House

Raytown Historical Society Museum

Wornall House Museum

Valle Mansion-Dewitt Museum

Bingham-Waggoner Estate

National World War I Museum

Airline History Museum

Science City at Union Station

Kemper Museum of Contemporary Art

Nelson-Atkins Museum of Art

Black Archives of Mid-America

International Jazz Hall of Fame

Kansas City Museum

Marshal House and Jail Museum

Kansas City Railroad Museum

Toy and Miniature Museum of Kansas City

Thomas Hart Benton Home

Cave Spring Interpretative Center

Harris-Kearney House

Negro Leagues Baseball Museum

Steamboat Arabia

Money Museum

American Royal Museum

Major Sports

Kauffman Stadium, home of the Kansas City Royals, American League Baseball

Arrowhead Stadium, home of the Kansas City Chiefs, National Football League

Independence Events Center, home of the Missouri Mavericks, Central Hockey League and Missouri

Comets, Major Indoor Soccer League

Municipal Auditorium, home of the Kansas City Roller Warriors, Roller Derby League

Major Parks

	<u>Total acres</u>	<u>Acres water</u>
Fleming Park (Lake Jacomo)*	7,429	970
Longview Lake Park*	4,762	930
Blue Springs Reservoir*	2,705	720
Blue River Parkway*	2,400	—
James A. Reed Memorial	2,156	253
Little Blue Trace*	2,200	—
Blue and Gray Park*	1,773	3
Swope Park	1,769	24
Landahl Park*	1,330	—
Burr Oak Woods	1,066	—
Monkey Mountain Park*	855	2
Rock Island Corridor	348	—
Prairie Lee Lake*	290	154

* Park maintained by County

Major Highways

Interstate 29

Interstates 35 and 435

Interstates 70, 470 and 670

U.S. Highways 24, 40, 50, 56, 71 and 350

Rail, Air and Water Transportation

Jackson County has the benefits of up-to-date, quality transportation systems, facilities and service. Main line rail carriers intersect metropolitan Kansas City with over 300 freight movements that rank the area second nationally as a rail center. The area is also served by Amtrak passenger service.

Jackson County is served by major commercial airline carriers who also provide air cargo and express services. Kansas City International Airport is only minutes north of Jackson County, and various other public and private airports are located in the metropolitan area.

The Kansas City Streetcar offers free transportation and runs from the River Market area to Union Station/Crown Center. This 2 mile track has 16 stops along the way and runs through the heart of downtown Kansas City.

The use of the 2,285-mile Missouri River, which outflows approximately 250 miles downstream into the Mississippi River north of St. Louis, is an additional transportation mode in Jackson County.

Attractions

American Royal Livestock, Horse Show and Rodeo: The largest event of its kind in the country, the American Royal's purpose is to provide education in the agribusiness industry through competition and entertaining events. Kansas City completed construction in 1992 of a new facility that contains 520,000 square feet of exhibit, arena and office space.

Black Archives of Mid-America: The archives include a collection of artifacts, paintings, sculptures, and research materials created by famous African-Americans from Kansas City and elsewhere.

Benjamin Ranch: Activities available at this ranch are horseback riding, hayrides, barbecues, square dancing, concerts, rodeo events, riding lessons and other types of theme parties.

City Market: An attractive weekend farmer's market where second and third generations of families sell fruits, vegetables and plants, along with specialty shops and restaurants. The City Market has over 300 booths in a 59,000-square-foot facility located just minutes from downtown Kansas City along the Missouri River.

College Basketball Experience: While physically part of the Sprint Center, the College Basketball Experience has a unique and separate identity. It is a high-energy, highly interactive venue where casual and hardcore fans of any age can totally immerse themselves in the game of college basketball. The 41,500 square foot building, directly across from Kansas City's Power & Light District, houses the National Collegiate Basketball Hall of Fame.

Country Club Plaza: Much more than a shopping center, "America's original shopping city" began in 1922 as the dream of J.C. Nichols and has become the benchmark by which all other city centers are measured. At Christmas time, the Plaza puts on a spectacular display of multicolored lights on nearly 50 miles of wire, which outline its beautiful Spanish-style buildings and towers against the night sky. The Plaza is also a walking art tour, with many exquisite fountains, sculptures and murals.

H. Roe Bartle Hall: With a total space of 400,000 square feet, including 202,500 square feet of unobstructed floor space, Bartle Hall accommodates meetings, conventions and trade shows. Bartle Hall covers five blocks and has 1,000 underground parking spaces. In early 1990, area citizens voted to expand Bartle Hall by approximately 670,000 square feet of additional space, which was completed in 1994.

Hallmark Visitors Center: This center presents a lively overview of the world's largest greeting card company through 12 imaginative displays that allow visitors to feel that they are participating in the creative process.

Harry S. Truman Library: Visitors can experience the presidency of Truman and see some of the most significant events that shaped the free world. The library offers two meeting rooms, an auditorium and a conference room.

Harry S. Truman Sports Complex: This beautiful dual stadium complex, constructed by Jackson County, is the home of the Kansas City Chiefs professional football team and the Kansas City Royals professional baseball team. The Kansas City Royals Baseball Corporation and the Kansas City Chiefs Football Club, Incorporated, signed 25-year leases on January 24, 2006 with two five-year renewal options. Jackson County voters approved a three-eighth cent sales tax on April 4, 2006, to finance \$425 million of renovation projects at the Kauffman and Arrowhead stadiums.

Hy-Vee Arena: In 2018, Hy-Vee purchased the former Kemper Arena and converted it to a youth sports facility.

Kansas City Zoo: A \$71 million plan to build a new zoo in Swope Park, the second largest urban park (over 200 acres) in the country, is underway. The zoo opened Australia in 1993, which gives you a glimpse of the wildlife in the outback. Opened in 1995, a 95-acre African exhibit focusing on plants, animals, and cultures. This \$30 million exhibit houses approximately 350 animals. The IMAX Theatre, which has a screen more than six stories high, stadium seating and a 12,000-watt surround-sound system, was added as well.

Legoland Discovery Center: This center has over 3 million LEGOs and is a world of color, creativity and fun for the biggest fans of LEGOs. With two rides, a 4D cinema and other attractions, this is an attraction for the whole family to enjoy.

Municipal Auditorium: An art deco masterpiece, the Convention Center contains the arena, Music Hall, Little Theatre, Exhibition Hall and meeting rooms. Municipal Auditorium provides 150,000 square feet of exhibition space and meeting rooms for up to 7,000 people.

Negro Leagues Baseball Museum: Founded in 1990, this privately funded museum, located in the historic 18th & Vine District, is dedicated to preserving the history of Negro League Baseball in America.

Nelson-Atkins Museum of Art: Founded by William Rockhill Nelson on December 11, 1933, the museum is among the top 12 general art museums in the United States. The museum is internationally recognized for its excellent collection from mid-western states, as well as its Asian holdings.

SeaLife Aquarium: Take a walk through the amazing underwater ocean tunnel to see 5,000+ creatures of the sea. Explorers can hold a crab or touch a starfish and walk through the underwater tunnel as sharks and rays swim overhead.

T-Mobile Center: One of the region's premier venues, expected to host more than 100 events per year, including concerts, family shows, and special events, as well as professional, collegiate, and amateur sporting events. The Sprint Center opened its doors on October 10, 2007 and seats over 18,000.

Westport: This beautifully renovated district is a historic wagon-train supply stop that is still handling provisions for citizens and visitors of Jackson County. The area is filled with boutiques offering clothing, jewelry, art, gifts and a variety of restaurants, nightclubs, cinemas and offices.

The Performing Arts

Ballet

State Ballet of Missouri: The Kansas City professional ballet company has become widely known for its great versatility, as well as its accomplished technique and dynamic style. The company made its New York debut in the spring of 1987 and has been widely featured in such magazines as *Time*, *Life*, *Dance* and *Ballet Review*.

Music

The Kansas City Symphony: This outstanding symphony orchestra brings world-renowned classical artists to Kansas City for its November-through-May season.

The Lyric Opera: This nationally acclaimed opera company presents both a spring and fall repertory season.

Theatres

Actor's Ensemble Saloon Theatre: This group presents offbeat, off-Broadway comedies in an Art Deco Saloon.

American Heartland Theatre: This is a professional theatre company that performs well known Broadway plays and musicals.

Coterie Children's Theatre: This is an adult theatre company that produces plays primarily for children.

Folly Theater: A beautifully renovated turn-of-the-century house, the Folly Theater now presents major jazz artists, concerts by the Friends of Chamber Music, and professional touring children's theatre.

Kauffman Center for the Performing Arts: A major new center for music, opera, theater and dance. Designed by Moshe Safdie, the Kauffman Center will present a wide spectrum of entertainers and performers from around the world, and serve as the performance home of three of the region's leading performing arts organizations – Kansas City Ballet, Kansas City Symphony and Lyric Opera of Kansas City.

Lyric Theatre: Built in the 1920's as a Masonic Temple, this acoustically superior hall was restored in 1976.

Midland Center for the Performing Arts: Home to the Theatre League, which brings national Broadway touring productions to Jackson County, this beautiful, baroque theatre is on the National Register of Historic Places.

Missouri Repertory Theatre: This professional theatre company offers high-quality productions of plays selected from a full range of dramatic literature.

Music Hall: Located within the Municipal Auditorium, this recently restored Art Deco masterpiece is host to a variety of fine arts programs.

New Directions Theatre Company: This group performs classical, new and foreign scripts to enhance the growth and education of theatrical arts in Jackson County.

Starlight Theatre: There are 8,000 seats in this magnificent outdoor amphitheater located in Kansas City's beautiful 1,700-acre Swope Park. The Starlight produces and presents Broadway musicals and contemporary concerts.

Theater League, Inc.: This community-based performing arts organization sponsors touring productions of Broadway plays, pop concerts, and other entertainment.

Unicorn Theatre: This group is a professional Actors Equity theatre with an emphasis on contemporary and original scripted productions.

Education

Colleges and Universities

Avila College
Blue River Community College
Calvary Bible College
Cleveland Chiropractic College of Kansas City
DeVry Institute of Technology
Graceland College – Division of Nursing
Kansas City Art Institute
Longview Community College
Penn Valley Community College
Pinnacle Career Institute
Pioneer Community College
Research Medical Center College of Nursing
Rockhurst University
University of Missouri – Kansas City
Webster University

Graduate Schools

Avila College
Keller Graduate School of Management
Rockhurst University
University of Health Sciences – University Hospital
University of Missouri – Kansas City
University of Missouri – School of Law
Webster University

Medical Schools

Kansas City College of Osteopathic Medicine
University of Missouri – Dental School
University of Missouri – Medical School