Jackson County, Missouri

Annual Comprehensive Financial Report



Fiscal Year Ended December 31, 2022

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Annual Comprehensive Financial Report



For the Year Ended

December 31, 2022

Prepared by:

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Cheryl L. Colter Deputy Director of Accounting

John Gordon

Sarah Matthes

Christy Baxter

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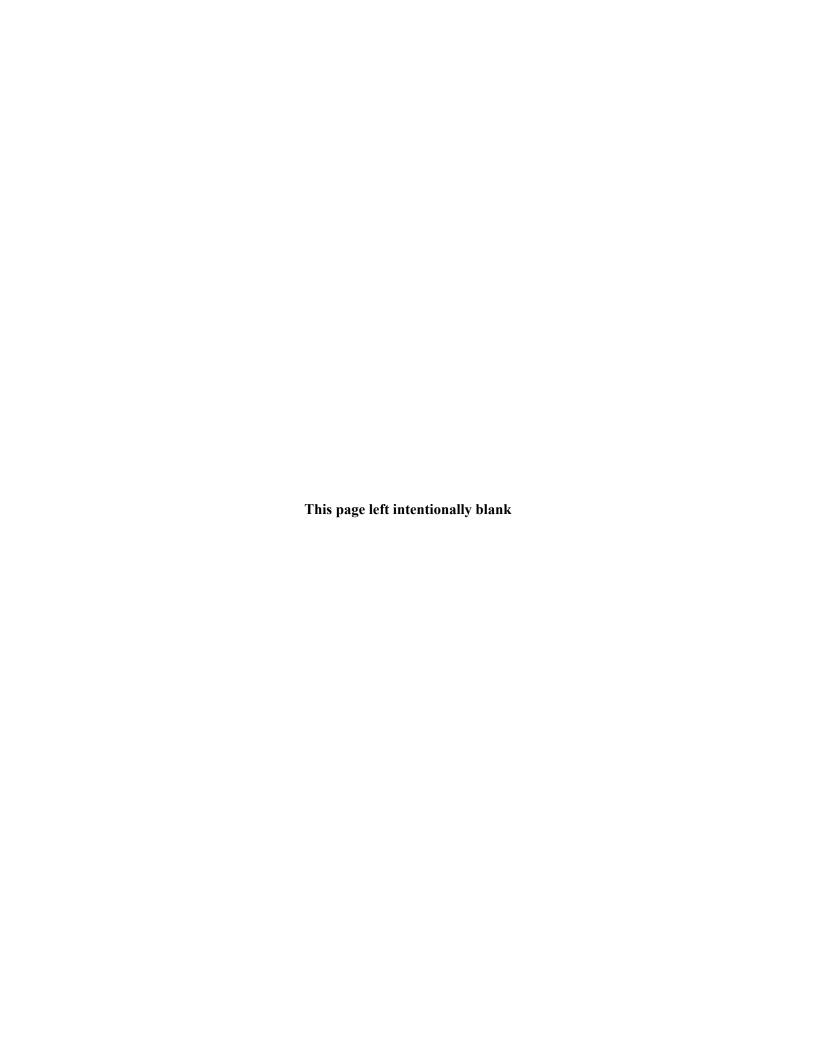
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June 26, 2023

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

We are pleased to transmit to you the 2022 Annual Comprehensive Financial Report of Jackson County, Missouri (the County), for the fiscal year ended December 31, 2022, 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, 2022 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, 2022 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 is riding a wave of exciting economic prosperity. Boasting unprecedentedly low unemployment rates, Jackson County has been a beacon of opportunity and growth, welcoming a significant influx of new residents, who've found the local environment ripe with potential.

A testament to its resiliency and innovation, the county has a diverse economy, underpinned by an expanding tech sector, robust healthcare industry, thriving agribusiness, and a vibrant retail environment. In particular, the county's investment in state-of-the-art infrastructure and forward-thinking policies have been catalysts for the ongoing economic success.

Further amplifying its status as a key player in the regional, national, and global arenas, Jackson County has taken on major projects like hosting World Cup 2026 matches at Arrowhead Stadium. This project not only showcases the county's capability to handle world-class events but also should generate substantial economic benefits, including job creation and increased tourism.

Buoyed by this momentum, Jackson County is swiftly gaining a reputation as one of the places to be in the Midwest due to its blend of economic vitality, community spirit, and a growing cosmopolitan flair. It's a thrilling time to be part of Jackson County's exciting journey towards an even brighter future.

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, 2021. This was the 36th 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 Cheryl L. Colter

Deputy Director of Accounting

ELECTED OFFICIALS DECEMBER 31, 2022

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 Second District Ronald Finley Charles Franklin Third District Dan Tarwater III Fourth District Jeanie Lauer Fifth District Theresa Galvin Sixth District

APPOINTED OFFICIALS DECEMBER 31, 2022

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 Diana Smith Interim Director of Records Vince Ortega **COMBAT**

COMMUNICATIONS

Angie Jeffries Office of Communications

COUNSELOR

Bryan Covinsky County Counselor

JUDICIAL BRANCH

Mary A. Marquez

Teresa Byrd

John Killian

Court Administrator

Deputy Court Administrator of Family Court Services

Public Administrator

LEGISLATURE

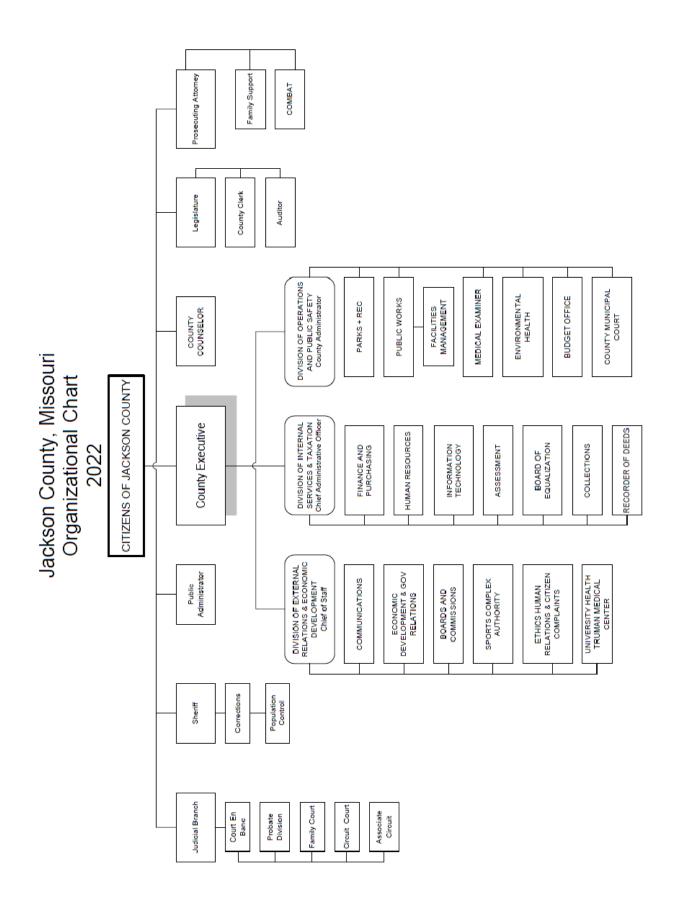
Crissy Wooderson Legislative Auditor Mary Jo Spino Clerk of the Legislature

MEDICAL EXAMINER

Dr. Marius Tarau Medical Examiner

PROSECUTING ATTORNEY

Melissa Mauer-Smith Family Support Director





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, 2021

Christopher P. Morrill

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, 2022, 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, 2022, 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 37%, (2)% and 77%, 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*.

Emphasis of Matter

As discussed in Note (2) (n) to the financial statements, the 2022 financial statements have been restated to correct a misstatement. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 26, 2023 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, KS June 26, 2023

Management's Discussion and Analysis

December 31, 2022

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, 2022. 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 2022 by \$491.6 million (net position).
- The total net position of the County increased by \$65.7 million. Net position of governmental activities increased by \$63.8 million. Net position of business-type activities increased by \$2.0 million.
- Total revenues and transfers in of governmental activities were \$385.1 million, while the total cost of County governmental programs was \$321.3 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$234.1 million, an increase of \$47.2 million in comparison with the prior fiscal year. The fund balance breakdown is as follows: \$80.1 million unassigned, \$35.8 million assigned, \$117.8 million restricted and \$0.4 million nonspendable.
- The total long-term liabilities of the County increased by \$11 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.

Management's Discussion and Analysis

December 31, 2022

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, Anti-Crime Sales Tax 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

Management's Discussion and Analysis

December 31, 2022

mentioned above. Individual fund information 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, 2022, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$491.6 million.

Management's Discussion and Analysis

December 31, 2022

The largest component of the County's net position (\$285.3 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 (\$43.8 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$162.4 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, 2022 and 2021:

Jackson County, Missouri's Statement of Net Position **Governmental Activities Business-type Activities** Total 2022 2022 2021 2022 2021 2021 Current and other assets 398,486,691 316,960,000 8,368,967 5,943,801 406,855,658 322,903,801 Capital assets 595,769,491 615,301,640 11,967,848 12,121,173 607,737,339 627,422,813 Total assets 994,256,182 20,336,815 18,064,974 1,014,592,997 932,261,640 950,326,614 Total deferred outflows of resources 49,447,713 27,076,979 690,692 159,949 50,138,405 27,236,928 Long-term liabilities outstanding 414,361,804 404,296,275 1,213,370 270.896 415,575,174 404,567,171 Other liabilities 110,739,488 553,932 111,293,420 135,964,787 190,507 136,155,294 Total liabilities 550,326,591 515,035,763 1,403,877 824,828 551,730,468 515,860,591 Total deferred inflows of resources 20,493,243 33,576,348 954,010 687,054 21,447,253 34,263,402 Net position: 11,967,848 Net investment in capital assets 273,327,564 269,335,015 12,121,173 285,295,412 281,456,188 29,822,224 Restricted 43,836,096 29,822,224 43,836,096 111,569,269 155,720,401 6,701,772 4,591,868 162,422,173 116,161,137 Unrestricted 472,884,061 410,726,508 18,669,620 16,713,041 491,553,681 427,439,549 Total net position

The County's net position increased by \$65.7 million in 2022 as compared to an increase of \$39.2 million in 2021. Cash and cash equivalents increased by \$96.9 million due to the increase in the net position and the redemption of investments totaling \$37.6 million. Capital assets decreased \$19.7 million, primarily due to depreciation. Unearned revenue increased by \$31.0 million primarily due to approximately \$10.5 million received from the federal government and \$10.0 million received from the State of Missouri for the purpose of providing emergency rental assistance to County residents. Long-term liabilities increased \$11.0 million attributable to an increase in the pension liability of \$42.8 million with an offset of \$27.3 million of annual bond payments.

Management's Discussion and Analysis December 31, 2022

Change in Net position

The following table reflects the revenues and expenses from the County's activities for the years ended December 31, 2022 and 2021:

	Jackson County, Missouri's Changes in Net Position								
	Governmenta	l Activities	Business-type	Activities	Tota	al			
	2022	2021	2022	2021	2022	2021			
Revenues									
Program revenues:									
Charges for services \$	58,587,963	52,499,535	7,402,048	6,354,073	65,990,011	58,853,608			
Fines and forfeitures	1,652,962	1,557,697	-	-	1,652,962	1,557,697			
Operating grants and contributions	73,939,386	73,173,958	-	-	73,939,386	73,173,958			
Capital grants and contributions	12,562,705	1,606,633	67,288	-	12,629,993	1,606,633			
General revenues:									
Property taxes	88,004,482	82,314,205	-	-	88,004,482	82,314,205			
Sales taxes	141,697,643	126,703,019	-	-	141,697,643	126,703,019			
Other taxes	3,543,615	3,642,878	-	-	3,543,615	3,642,878			
Other	4,262,974	868,550	202,947	216,556	4,465,921	1,085,106			
Total revenues	384,251,730	342,366,475	7,672,283	6,570,629	391,924,013	348,937,104			
Expenses									
General government	95,624,655	89,396,584	-	-	95,624,655	89,396,584			
Public safety	80,246,051	56,972,323	-	-	80,246,051	56,972,323			
Road, highways and bridges	9,311,293	8,920,832	-	-	9,311,293	8,920,832			
Health, welfare and community									
development	41,605,125	59,747,223	-	-	41,605,125	59,747,223			
Culture and recreation	77,311,338	71,279,764	-	-	77,311,338	71,279,764			
Interest on long-term debt	17,228,211	18,623,472	-	-	17,228,211	18,623,472			
Park enterprise		-	4,877,364	4,774,406	4,877,364	4,774,406			
Total expenses	321,326,673	304,940,198	4,877,364	4,774,406	326,204,037	309,714,604			
Increase (decrease) in net									
position before transfers	62,925,057	37,426,277	2,794,919	1,796,223	65,719,976	39,222,500			
Transfers	838,340	838,340	(838,340)	(838,340)	-	-			
Change in net position	63,763,397	38,264,617	1,956,579	957,883	65,719,976	39,222,500			
Net position - beginning of year as previously presented	410,726,508	372,461,891	16,713,041	15,755,158	427,439,549	388,217,049			
Prior period adjustment	(1,605,844)	-	-	-	(1,605,844)	-			
Net position - beginning of year as adjusted	409,120,664	372,461,891	16,713,041	15,755,158	425,833,705	388,217,049			
Net position – end of year \$	472,884,061	410,726,508	18,669,620	16,713,041	491,553,681	427,439,549			

Governmental Activities

Governmental revenues increased by \$41.9 million, and governmental expenses increased by \$16.4 million. Sales tax increased \$15.0 million as the economy continued to recover after the impact of the COVID-19 pandemic. In addition, capital grants and contributions increased \$11.0 million primarily due to the use of the ARPA Fund for various capital projects. Charges for services had an increase of \$7.1 million as a result of the booming economy as stated above. Property tax revenues increased \$5.7 million as a result of an increase in the tax levy. Other revenues saw an increase of \$3.4 million primarily due interest earnings on investments that were redeemed in 2022. Health, welfare, and community development expenses decreased \$18.1 million, primarily attributable to no CARES Act funding spent during the year. Public Safety expenses increased \$23.2 million. Public Safety expenses of the Anti-Crime Sales Tax Fund increased \$9.2 million as various new programs were launched. Public Safety expenses of the ARPA Fund increased by \$20.8 million and Public Safety expenditures of the General Fund decreased by \$11 million as the County fought the COVID-19 pandemic.

Management's Discussion and Analysis

December 31, 2022

Certain revenues are generated that are specific to governmental program activity. The total of these revenues was \$146.7 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, 2022 and 2021:

		Total Cos	st of Services	Net Cost o	f Services
		2022	2021	2022	2021
General government	\$	95,624,655	89,396,584	(24,565,970)	(34,066,265)
Public safety		80,246,051	56,972,323	(70,395,488)	(49,165,494)
Road, highways and bridges		9,311,293	8,920,832	(7,066,222)	(7,269,924)
Health, welfare and community					
development		41,605,125	59,747,223	8,980,384	(12,055,952)
Culture and recreation		77,311,338	71,279,764	(64,308,150)	(54,921,268)
Interest on long-term debt	_	17,228,211	18,623,472	(17,228,211)	(18,623,472)
Total	\$_	321,326,673	304,940,198	(174,583,657)	(176,102,375)

Expenses from governmental activities totaled \$321.3 million. However, the net cost of these services was \$174.6 million. The difference represents direct revenues received from charges for services of \$58.6 million, fines and forfeitures of \$1.7 million, operating grants and contributions of \$73.9 million, and capital grants and contributions of \$12.6 million. Taxes and other revenues of \$237.5 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 2.0 million, as compared to a \$1 million increase the prior year. Charges for Services increased \$1 million due to the waning of the COVID-19 pandemic.

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 \$234.1 million. This represented an increase of \$47.2 million in comparison with the prior fiscal year. Of the total fund balances for the governmental funds, \$80.1 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 (\$0.4 million), 2) restricted for particular purposes (\$117.8 million) or 3) assigned for particular purposes (\$35.8 million).

Management's Discussion and Analysis

December 31, 2022

The General Fund is the chief operating fund of the County. The fund balance of the General Fund increased by \$40.8 million during the fiscal year, as compared to an increase of \$9.7 million the prior year. Revenues increased \$17.1 million and expenditures decreased \$14.0 million. Sales tax increased \$7.1 million due to the recovery of the economy and inflation. Property taxes increased \$5.4 million attributable to an increase in the property tax levy. Intergovernmental revenues increased \$4.4 million, primarily due to a \$4.2 million increase in Circuit Court cost reimbursements.

Revenues equaled expenditures in the ARPA Fund. The revenues and expenditures increased by \$37.4 million compared to the prior year as the County implemented its plan for the federal funding.

The fund balance of the Anti-Crime Sales Tax Fund decreased \$2.5 million as compared to a \$3.2 million increase the prior year. While sales taxes increased \$3.6 million due to the booming economy, expenditures for programming increased \$9.2 million for new initiatives.

The fund balance of the Sports Complex Sales Tax Debt Service Fund increased by \$1.5 million as compared to a \$3.8 million increase the prior year. The \$5.1 million dollar increase in Charges for Services and the \$4.9 million increase in sales tax are attributable to the waning of COVID-19. These increases were offset by a \$12.6 million increase in transfers out.

Enterprise Fund

Business-type activities reflected an overall increase in the County's net position of 2.0 million, as compared to a \$1 million increase the prior year. Charges for Services increased \$1 million due to the waning of the COVID-19 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 \$163.4 million was increased to \$180.7 million (an increase of \$17.3 million). The increase was due to a \$9.0 million request to purchase a new building, a 3.8 million request for property tax collection software, and an increase of \$3.9 million for the new Detention Center.

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 \$16.6 million more than budgeted in the General Fund. Sales tax collected was \$8.5 million more than budgeted as well as state reimbursements in the amount of \$2.7 million.

Management's Discussion and Analysis

December 31, 2022

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 \$69.0 million less than budgeted in the General Fund. Of this amount, \$46.3 million was saved on general government function, including \$21.3 million savings for repairs and maintenance at the downtown courthouse In addition, expenditures of \$9.0 million for a new administration building and \$6.2 million for software in the Collections, Finance, and Human Resources Departments were originally budgeted in the General Fund, but were paid from the ARPA Fund.
- Total expenditures of public safety functions were \$23.5 million less than budgeted in the General Fund. Expenditures of \$14.0 million for the Sheriff's Department and \$6.9 million for the Corrections Department were originally budgeted in the General Fund, but were paid from the ARPA Fund instead.

Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2022, amounts to \$607.7 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)								
	Governmenta	al Activities	Business-ty	pe Activities	Total				
	2022	2021	2022	2021	2022	2021			
Land	\$ 68,149,262	68,149,262	2,170,150	2,170,150	70,319,412	70,319,412			
Infrastructure	92,620,570	91,147,254	5,502,461	5,502,461	98,123,031	96,649,715			
Construction in progress	35,681,740	33,240,252	-	21,366	35,681,740	33,261,618			
Buildings	112,328,147	110,553,973	1,622,710	1,563,427	113,950,857	112,117,400			
Improvements other than buildings	24,879,858	15,516,416	2,164,552	2,212,603	27,044,410	17,729,019			
Equipment and furniture	6,665,355	7,015,191	484,383	623,198	7,149,738	7,638,389			
Vehicles	5,643,340	4,778,925	23,592	27,968	5,666,932	4,806,893			
Truman Sports Complex	249,801,219	284,900,367			249,801,219	284,900,367			
Total	\$ 595,769,491	615,301,640	11,967,848	12,121,173	607,737,339	627,422,813			

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 63.00% in fiscal year 2021 to 66.00% 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.

Management's Discussion and Analysis

December 31, 2022

The estimated amount required to maintain eligible infrastructure assets at an appropriate level of condition for the fiscal year was \$7,290,000 while actual amounts spent were \$7,431,000, a difference of \$141,000. 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 72 through 75.

Long-Term Debt

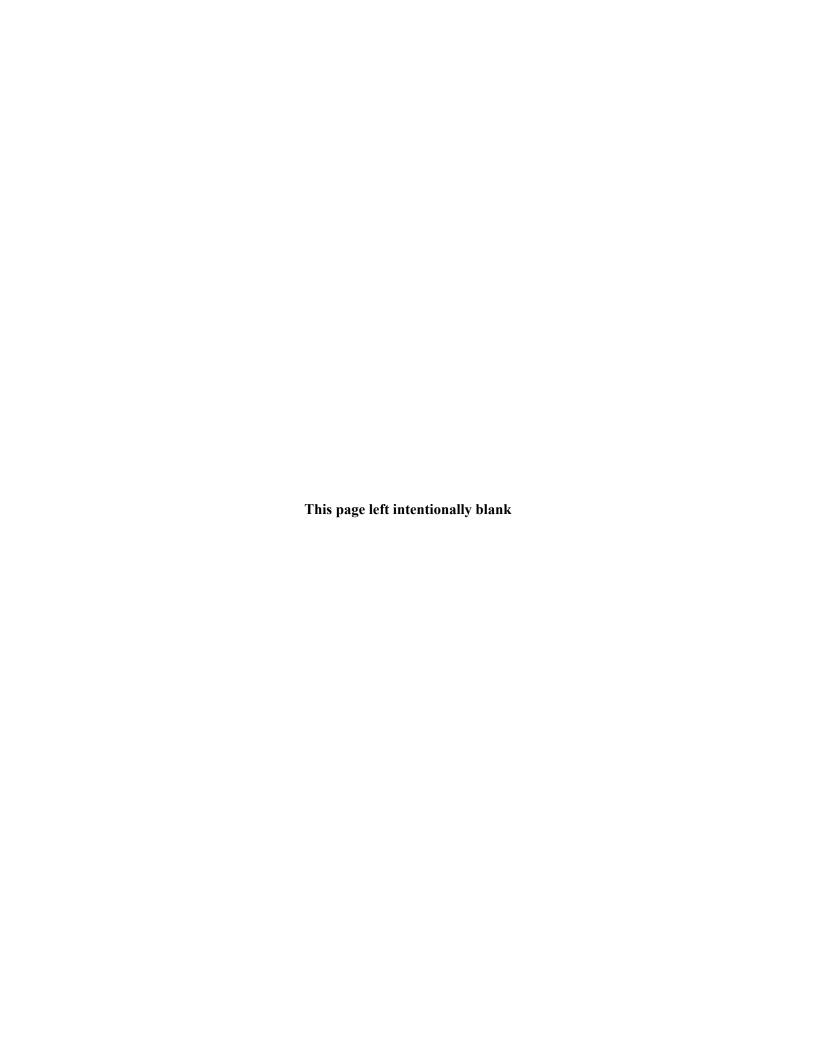
At the end of fiscal year 2022, the County had a total debt obligation outstanding of \$317.0 million excluding bond premium, compensated absences and other liabilities. The implementation of GASB 87 added \$3.5 million of lease liabilities to long-term liabilities, but this did not hinder a decrease in the County's outstanding debt obligation of 8.2%.

		Government	al Activities	Business-typ	e Activities	Total		
		2022	2021	2022	2021	2022	2021	
Special obligation bonds	\$	306,050,000	332,825,000			306,050,000	332,825,000	
Obligation to U.S. government		7,355,337	7,739,380	_	_	7,355,337	7,739,380	
Capital financing obligations		105,011	210,023	_	_	105,011	210,023	
Lease liabilities	_	3,398,634	4,332,009	113,223	169,534	3,511,857	4,501,543	
Total	\$	316,908,982	345,106,412	113,223	169,534	317,022,205	345,275,946	

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 70.

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.



Statement of Net Position
December 31, 2022

					Component Unit
Assets	(Governmental Activities	Primary Governme Business-type Activities	nt Total	Developmental Disability Services
Cash and cash equivalents Investments	\$	254,392,020	7,482,905	261,874,925	10,018,359 1,462,539
Receivables (net of allowance for uncollectible)		91,205,299	-	91,205,299	7,178,110
Lease receivable Other assets		7,649,135 849,876	659,261 113,778	8,308,396 963,654	623,448
Restricted assets: Cash and cash equivalents Investments		29,498,682 633,079	-	29,498,682 633,079	-
Taxes receivable		9,924,399	-	9,924,399	-
Accrued interest		89,940	-	89,940	-
Accounts receivable		845,459	-	845,459	-
Capital assets: Nondepreciable		196,451,572	7,672,611	204,124,183	2,051,104
Depreciable, net		399,317,919	4,295,237	403,613,156	8,272,277
Right to use leased assets, net of accumulated amortization	_	3,398,802	113,023	3,511,825	15,839
Total assets		994,256,182	20,336,815	1,014,592,997	29,621,676
Deferred Outflows of Resources Deferred outflows of resources - pension Deferred ouflows of resources - other		32,321,229	638,525	32,959,754	-
post-employment benefits Deferred charge on refunding	_	788,294 16,338,190	52,167	840,461 16,338,190	
Total deferred outflows of resources	_	49,447,713	690,692	50,138,405	
Liabilities					
Accounts payable and other					
current liabilities		25,479,273	190,507	25,669,780	1,722,116
Due to other governments Unearned revenues		2,485,507 103,026,551	-	2,485,507 103,026,551	-
Accounts payable from restricted assets		3,607,874	-	3,607,874	_
Interest payable from					
restricted assets Long-term liabilities:		1,365,582	-	1,365,582	-
Due within one year Due in more than one year		36,139,531 378,222,273	78,182 1,135,188	36,217,713 379,357,461	147,004 1,096,723
Total liabilities	-	550,326,591	1,403,877	551,730,468	2,965,843
Deferred Inflows of Resources	_				
Deferred inflows of resources - pension Deferred inflows of resources - other		9,484,576	193,563	9,678,139	-
post-employment benefits		3,405,135	110,643	3,515,778	-
Deferred inflows of resources - leases	_	7,603,532	649,804	8,253,336	
Total deferred inflows of resources	_	20,493,243	954,010	21,447,253	
Net Position					
Net investment in capital assets Restricted for:		273,327,564	11,967,848	285,295,412	9,079,654
Capital projects		10,165,255	-	10,165,255	-
Debt service		33,026,144	-	33,026,144	-
Workers' compensation claims Unrestricted		644,697 155,720,401	6,701,772	644,697 162,422,173	17,576,179
Total net position	\$	472,884,061	18,669,620	491,553,681	26,655,833
-	-	•	1	. 1	

See accompanying notes to basic financial statements.

Statement of Activities

Year ended December 31, 2022

Net (Expense) Revenues and Changes in Net Position

			Program	Revenues					Component Unit
		Charges fo		Operating	Capital	Pri	mary Government		Developmental
Functions/Programs	Expenses	Charges for Services	Fines and Forfeitures	Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	Disability Services
Primary government: Governmental activities: General government Public safety Road, highways, and bridges Health, welfare, and community	95,624,655 80,246,051 9,311,293	39,361,675 8,783,032 518,046	1,631,854 21,108	17,634,883 1,046,423 1,594,593	12,430,273 132,432	(24,565,970) (70,395,488) (7,066,222)	- - -	(24,565,970) (70,395,488) (7,066,222)	- - -
development Culture and recreation Interest on long-term debt	41,605,125 77,311,338 17,228,211	2,000,076 7,925,134	- - -	48,585,433 5,078,054		8,980,384 (64,308,150) (17,228,211)	- - -	8,980,384 (64,308,150) (17,228,211)	
Total governmental activities	321,326,673	58,587,963	1,652,962	73,939,386	12,562,705	(174,583,657)	-	(174,583,657)	-
Business-type activities: Park enterprise	4,877,364	7,402,048	<u>-</u> _	<u> </u>	67,288	<u> </u>	2,591,972	2,591,972	
Total primary government	326,204,037	65,990,011	1,652,962	73,939,386	12,629,993	(174,583,657)	2,591,972	(171,991,685)	
Component unit: Developmental Disability Services	18,174,434		<u>-</u> _	8,196,759		_ _			(9,977,675)
General revenues: Property taxes Sales taxes Financial institution taxes Cigarette tax Gasoline tax Vehicle sales tax Motor vehicle tax from State of Missouri County stock insurance tax Unrestricted investment earnings Miscellaneous Transfers						88,004,482 141,697,643 177,178 1,620,753 1,033,009 263,136 124,128 325,411 2,397,395 1,865,579 838,340	9,753 193,194 (838,340)	88,004,482 141,697,643 177,178 1,620,753 1,033,009 263,136 124,128 325,411 2,407,148 2,058,773	12,433,908 - - - - - 109,066 329,463
Total general revenues and transfers						238,347,054	(635,393)	237,711,661	12,872,437
Change in net position						63,763,397	1,956,579	65,719,976	2,894,762
Net position - beginning of year as previously presented Prior period adjustment						410,726,508 (1,605,844)	16,713,041	427,439,549 (1,605,844)	23,761,071
Net position - beginning of year as adjusted						409,120,664	16,713,041	425,833,705	23,761,071
Net position – end of year					\$	472,884,061	18,669,620	491,553,681	26,655,833

Balance Sheet

Governmental Funds

December 31, 2022

		Major Funds					
Assets		General Fund	ARPA Fund	Anti-Crime Sales Tax	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
	-	runu	runu	Saics Lax	runu	Funus	Funus
Assets: Cash and cash equivalents	\$	114,852,706	95,161,998	10,974,921	_	29,533,743	250,523,368
Restricted assets:	ų.	114,052,700	75,101,770	10,774,721		27,555,145	230,323,300
Cash and cash equivalents		-	-	-	14,912,588	14,574,476	29,487,064
Taxes receivable		-	-	-	9,924,399	-	9,924,399
Accounts receivable		-	-	-	845,459		845,459
Accrued interest Receivables (net of allowance for uncollectible)		-	-	-	35,117	54,823	89,940
Taxes		33,808,534	_	6,617,278	_	31.083.234	71,509,046
Tax assessment and collection fees		7,634,158	_	- 0,017,270	_	4,657,895	12,292,053
Intergovernmental		2,366,083	-	182,622	-	2,043,726	4,592,431
Accounts		1,897,984	-	2,152	-	560,591	2,460,727
Accrued interest		208,083	-	58,593	7.640.125	-	266,676
Lease receivable Prepaid expenditures		341,044		48,325	7,649,135 3,250	21,429	7,649,135 414,048
Due from other funds		251,583	-	-10,323	5,250	21,427	251,583
Total assets	\$	161,360,175	95,161,998	17,883,891	33,369,948	82,529,917	390,305,929
1 otal assets	٥.	101,300,173	93,101,998	17,005,091	33,309,948	82,329,917	390,303,929

Liabilities Accounts payable	\$	7,955,549	2,149,589	4,383,621		3,752,031	18,240,790
Accounts payable from restricted assets	3	1,933,349	2,149,389	4,363,021	-	3,607,874	3,607,874
Salaries, taxes, and benefits		5,693,286	_	213,840	_	1,286,391	7,193,517
Intergovernmental payables		1,665,896	-	819,611	-	-	2,485,507
Due to other funds		-	-	· -	-	233,429	233,429
Unearned revenues	-	301	93,012,409			10,013,841	103,026,551
Total liabilities		15,315,032	95,161,998	5,417,072	-	18,893,566	134,787,668
Deferred inflows of resources:	-						
						# 000 4 C4	42.020.555
Unavailable revenue – property taxes		5,892,391	-	-	7. 602. 522	7,938,164	13,830,555
Deferred inflow - leases	-		-		7,603,532		7,603,532
Total deferred inflows of resources	_	5,892,391			7,603,532	7,938,164	21,434,087
Fund balances:							
Nonspendable:							
Prepaid expenditures		341,044	-	48,325	3,250	21,429	414,048
Restricted:						044.020	044.020
Prosecuting attorney's activities Assessment maintenance		-	4,456,590	-	-	844,038 9,565,189	844,038 14,021,779
Building repair and maintenance		-	2,409,548	-	-	-	2,409,548
Document preservation		-	-	-	-	568,426	568,426
Emergency telephone system		-	-	-	-	5,506,655	5,506,655
Emergency rental assistance		-	-	-	-	8,359,897	8,359,897
Homeless assistance		-	-	- 12 121 250	-	229,627	229,627
Anti-crime activities Domestic violence shelter funding		-	-	12,121,350	-	55,235	12,121,350 55,235
Law enforcement		-	-	-	-	1,476,381	1,476,381
Road construction and maintenance		_	_	_	_	6,950,622	6,950,622
Health and welfare		-	7,737,249	-	-	10,075,548	17,812,797
Juvenile services		-	-	-	-	3,611	3,611
Sewer system service		-	-	-	-	141,663	141,663
Truman Sports Complex activities		-	-	-	-	9,831,777	9,831,777
Culture and recreation Rock Island Railroad project		-			-	8,558,142 523,129	8,558,142 523,129
Debt service		-	-	-	25,763,166	856,170	26,619,336
Compensated absences		-	-	297,144	,,,,,,,,,	1,485,867	1,783,011
Assigned:							
Wellness education		194,108	-	-	-	-	194,108
Equipment (encumbrances)		318,928	-	-	=	-	318,928
Mass appraisal system (encumbrances		5,358,508 1,769,399	-	-	-	-	5,358,508 1,769,399
Maintenance and repair (encumbrances) Purchases on order (encumbrances)		1,769,399	-	-	-	-	1,769,399
Contractual services (encumbrances)		15,001,977	-	-	-	-	15,001,977
Compensated absences		6,463,652	_	_	_	-	6,463,652
Subsequent year appropriation		5,554,266	-	-	-	-	5,554,266
Unassigned	_	104,011,844	(14,603,387)			(9,355,219)	80,053,238
Total fund balances		140,152,752	-	12,466,819	25,766,416	55,698,187	234,084,174
Total liabilities, deferred inflows of	-						
resources, and fund balances	\$	161,360,175	95,161,998	17,883,891	33,369,948	82,529,917	390,305,929
,	~ •	. , ,	, 5	.,,,,,,,,	,,	. ,, , /	

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2022

Total fund balances for governmental funds	\$	234,084,174
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:		
Capital assets Less accumulated depreciation	_	1,306,248,677 (710,479,186)
Total capital assets		595,769,491
Right to use leased assets used in governmental activities are not reported in the funds		3,398,802
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		(909,870)
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		13,830,555
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		(408,565,877)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds		(1,363,011)
Lease interest is not due in the current period and, therefore is not reported in the funds		
Lease interest receivable		84,366
Lease interest payable		(2,571)
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		32,321,229
Deferred outflows of resources - other post-employment benefits		788,294
Deferred inflows of resources - pension		(9,484,576)
Deferred inflows of resources - other post-employment benefits		(3,405,135)
Deferred charge on refunding	<u>-</u>	16,338,190
Total net position of governmental activities	\$	472,884,061

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

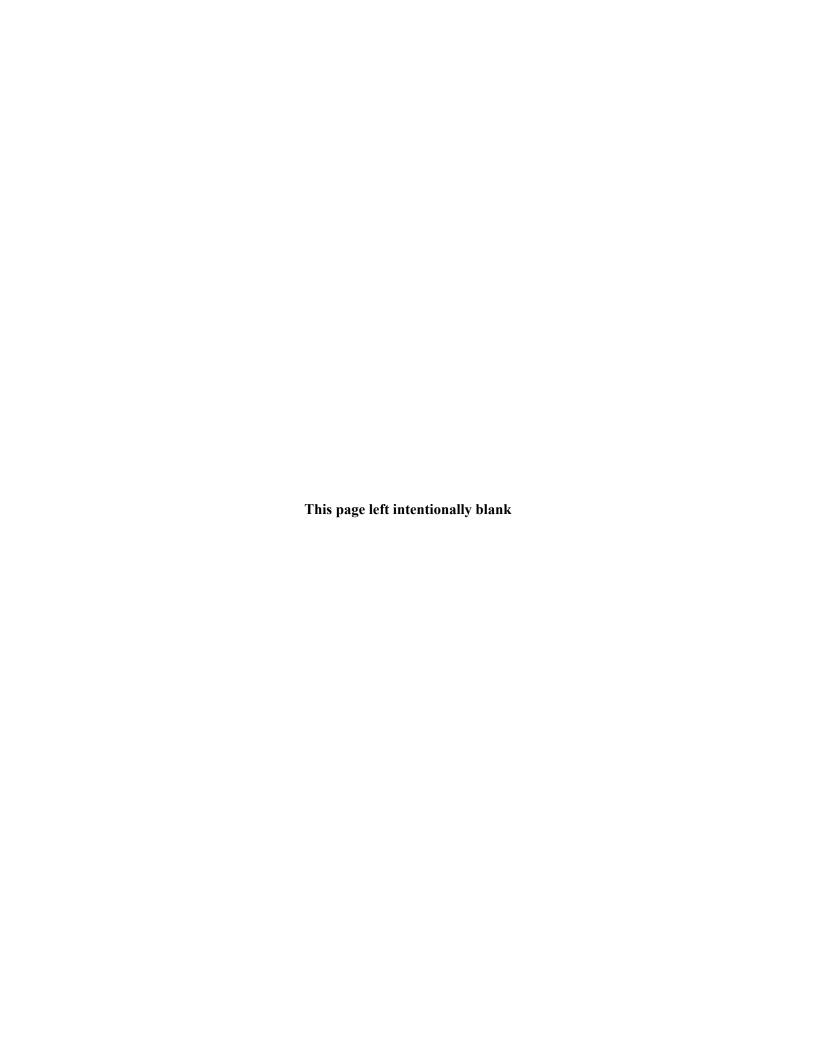
Year ended December 31, 2022

	Major Funds					
	General Fund	ARPA Fund	Anti-Crime Sales Tax	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes:						
1 2	\$ 35,723,746	-	-	-	52,639,642	88,363,388
Sales taxes	62,031,632	-	31,067,784	48,597,850	377	141,697,643
Other taxes	2,123,342	-	-	-	1,420,273	3,543,615
Licenses and permits	715,197	-	-	-	1,492,453	2,207,650
Intergovernmental	15,776,752	40,483,314	619,366	2,000,000	27,622,659	86,502,091
Charges for services	29,769,528	-	-	7,648,330	18,962,455	56,380,313
Fines and forfeitures	1,530,705	-	-		122,257	1,652,962
Interest	1,537,576	-	166,197	298,950	230,627	2,233,350
Miscellaneous	119,624		3,531		1,639,798	1,762,953
Total revenues	149,328,102	40,483,314	31,856,878	58,545,130	104,130,541	384,343,965
Expenditures:						
Current:						
General government	88,449,062	15,913,747	3,879,112	-	9,095,841	117,337,762
Public safety	15,204,783	20,842,188	30,844,411	-	13,951,239	80,842,621
Roads, highways, and bridges	411,250		-	-	9,796,296	10,207,546
Health, welfare, and community development	4.000.656	3,727,379	-	-	36,436,138	40,163,517
Culture and recreation	4,092,676	-	-	-	39,586,405	43,679,081
Capital outlay:			-		2 100 755	2 100 755
Culture and recreation	-	-	-	-	2,108,755	2,108,755
Debt service:	1 116 100		40.000	10 400 000	0.600.200	20.227.207
Principal retirement	1,116,188	-	49,909	18,490,000	8,680,209	28,336,306
Interest and fiscal charges	19,623	40 492 214	492 34,773,924	11,550,500	3,917,972	15,488,587
Total expenditures Excess (deficiency) of revenues over (under) expenditures	109,293,582 40,034,520	40,483,314	(2,917,046)	30,040,500 28,504,630	123,572,855	338,164,175 46,179,790
·	40,034,320		(2,917,046)	28,304,030	(19,442,314)	46,179,790
Other financing sources (uses):						
Lease issuance	-	-	-	-	138,876	138,876
Transfers in	2,664,889	-	433,772	6,500,000	48,367,428	57,966,089
Transfers out	(1,945,061)		(15,382)	(33,479,001)	(21,688,305)	(57,127,749)
Total other financing sources (uses)	719,828		418,390	(26,979,001)	26,817,999	977,216
Net change in fund balances	40,754,348		(2,498,656)	1,525,629	7,375,685	47,157,006
Fund balances – beginning of year as previously presented	99,398,404	-	16,571,319	24,240,787	48,322,502	188,533,012
Prior period adjustment	00 200 404		(1,605,844)	24 240 797	49 222 502	(1,605,844)
Fund balances – beginning of year as adjusted	99,398,404		14,965,475	24,240,787	48,322,502	186,927,168
Fund balances – end of year	\$ 140,152,752		12,466,819	25,766,416	55,698,187	234,084,174

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

Year ended December 31, 2022

Net change in fund balance – total governmental funds	\$	47,157,006
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		23,886,164
Disposal of capital assets (net of accumulated depreciation)		(12,698)
Depreciation expense	_	(43,405,615)
	_	(19,532,149)
Lease amortization expense		(1,072,083)
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		(358,906)
The issuance of long-term debt (e.g., 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:		4,075,454
Amortization of premium Debt repayment		27,264,055
Amortization of deferred charge on refunding		(1,852,883)
Net increase in compensated absences		(369,921)
Lease repayment		1,072,251
Increase in lease interest receivable		84,366
Increase in net pension liability		(42,783,651)
Decrease in other post-employment benefits liability		1,149,501
Net increase in deferred outflows for pension		24,352,347
Net decrease in deferred outflows for other post-employment benefits		(128,730)
Net decrease in deferred inflows for pension		21,927,669
Net increase in deferred inflows for other post-employment benefits		(1,241,032)
		33,549,426
Interest is expensed when accrued, whereas in the funds it is expensed when paid 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	_	112,767
service funds is reported in the statement of activities		3,907,336
Changes in net position of governmental activities	\$	63,763,397
chamber in new bostston of Bo , elimination and , thes	Ψ	35,705,577



Statement of Net Position

Proprietary Funds

December 31, 2022

Assets		Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Current assets:			
Cash and cash equivalents	\$	7,482,905	3,868,652
Receivables (net of allowance for uncollectible)		-	-
Lease receivable Inventory		22,702 112,728	-
Other assets		1,050	435,828
Total current assets	•	7,619,385	4,304,480
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents		-	11,618
Investments		-	633,079
Lease receivable		636,559	-
Capital assets (net of accumulated depreciation) Right to use lease assets (net of accumulated amortization)		11,967,848 113,023	-
Total noncurrent assets	•	12,717,430	644,697
Total assets	•	20,336,815	4,949,177
Deferred Outflows of Resources			
Deferred outflows of resources - pension		638,525	-
Deferred outflows of resources - other post-employment benefits		52,167	
Total deferred outflows of resources		690,692	
Liabilities			
Current liabilities: Accumulated compensated absences Accounts payable Claims and judgments payable (note (2)(j)) Lease liability Salaries, taxes, and benefits Due to other funds		21,691 85,799 56,491 104,708	44,966 5,795,927 - - 18,154
		269,690	
Total current liabilities		268,689	5,859,047
Noncurrent liabilities: Accumulated compensated absences		124,746	-
Claims and judgments payable (note (2)(j))		- 5(722	-
Lease liability Net pension liability		56,732 887,553	-
Net other post-employment benefit liability		66,157	-
Total noncurrent liabilities	•	1,135,188	
Total liabilities		1,403,877	5,859,047
Deferred Inflows of Resources			
Deferred inflows of resources - pension		193,563	_
Deferred inflows of resources - other post-employment benefits		110,643	-
Deferred inflows of resources - leases		649,804	-
Total deferred inflows of resources		954,010	-
Net Position	-		
Net investment in capital assets		11,967,848	_
Restricted for workers' compensation claims Unrestricted		6,701,772	644,697 (1,554,567)
Total net position	\$	18,669,620	(909,870)

See accompanying notes to basic financial statements.

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

Year ended December 31, 2022

		Business-type Activities – Park Enterprise Fund	Governmental Activities – Internal Service Funds
Operating revenues:			
Charges for services	\$	7,402,048	5,329,548
Miscellaneous		193,194	102,626
Total operating revenues		7,595,242	5,432,174
Operating expenses:			
Personal services		2,718,740	-
Contractual services		561,048	1,598,165
Materials and supplies		1,110,634	6,352
Depreciation and amortization		486,390	
Total operating expenses		4,876,812	1,604,517
Operating income		2,718,430	3,827,657
Nonoperating revenues (expenses)			
Interest income		-	79,679
Lease interest income		9,753	- -
Lease interest expense		(552)	
Total nonoperating revenues (expenses)		9,201	79,679
Income (loss) before transfers and contributions		2,727,631	3,907,336
Capital contribution		67,288	
Transfers out		(838,340)	
Change in net position		1,956,579	3,907,336
Net position – beginning of year		16,713,041	(4,817,206)
Net position – ending of year	\$	18,669,620	(909,870)
1	~	, ,	(,- , -)

Statement of Cash Flows

Proprietary Funds

Year ended December 31, 2022

	Business-type activities – Park Enterprise Fund	Governmental activities – Internal Service Funds
Cash flows from operating activities: Receipts from customers Payments to suppliers Payments to employees Claims paid	\$ 7,578,742 (2,004,373) (2,833,814)	5,383,181 (170,236) - (5,412,868)
Net cash provided by (used in) operating activities	2,740,555	(199,923)
Cash flows from noncapital financing activities: Transfers to other funds Advances from other funds	(838,340)	(2,970)
Net cash (used in) provided by noncapital financing activities	(838,340)	(2,970)
Cash flows from capital and related financing activities:		
Principal paid on lease liability Purchase of capital assets Interest paid on lease liability	(56,311) (209,266) (552)	- - -
Net cash used in capital and related financing activities	(266,129)	
Cash flows from investing activities: Interest received	9,753	130,896
Net cash provided by investing activities	9,753	130,896
Net increase (decrease) in cash and cash equivalents	1,645,839	(71,997)
Cash and cash equivalents at beginning of year	5,837,066	3,952,267
Cash and cash equivalents at end of year	\$ 7,482,905	3,880,270
Reconciliation of operating income to net cash provided by operating activities: Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	\$ 2,718,430	3,827,657
Depreciation and amortization Changes in assets and liabilities:	486,390	-
Receivables Lease receivable Inventory Other assets Accounts payable Salaries, taxes, and benefits Net pension liability Net other post-employment benefits liability Deferred outflows of resources - pension Deferred outflows of resources - other post-employment benefits Deferred inflows of resources - leases Accumulated compensated absences Claims and judgments Net cash provided by (used in) operating activities	\$ 1,287 23,246 (7,280) (1,050) (332,691) (30,734) 873,136 (24,439) (494,103) (36,640) (447,503) 64,655 (32,703) (19,446)	(48,993) 19,080 - - - - - - (3,997,667) (199,923)
Noncash investing, capital and financing activities:		
Contributed capital assets Change in fair value of restricted investment	67,288	(51,217)

Statement of Fiduciary Net Position Fiduciary Funds December 31, 2022

Assets	_	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2022)	Custodial Funds
Cash and cash equivalents	\$	659		472,681,805
Investments:				
U.S. government securities		-	17,165,258	-
Bond collective trust fund		-	55,073,137	-
Limited partnership		-	5,561,349	-
International Equity Fund		-	41,687,985	-
Long-Short Equity Fund		-	30,834,839	-
Emerging Markets Equity Fund		-	16,223,278	-
S&P 500 Index Fund		-	23,255,840	-
Corporate stocks		-	70,238,293	-
Corporate bonds and debentures		-	18,079,904	-
Municipal bonds		-	111,276	-
Money market		-	4,557,685	-
Real estate pooled separate account		-	23,477,391	-
Special Situations Property Fund		-	21,755,728	-
Receivables (net of allowance for uncollectible):				
Accrued interest and dividends		-	289,319	2,368
Contributions	_		11,545	
Total assets Liabilities	-	659	328,322,827	472,684,173
				431,591,815
Due to governments Accrued expense		-	556,922	345,917
1	-	<u>-</u>	330,922	
Total liabilities Net Position	-		556,922	431,937,732
Net position restricted for cemetery maintenance		659	_	_
Net position restricted for pensions		-	327,765,905	-
Net position restricted for other governments,			, <i>,</i>	
organizations, and/or individuals		-	-	40,746,441
Total net position	\$	659	327,765,905	40,746,441
•	=			

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year ended December 31, 2022

	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2022)	Custodial Funds
Additions:			
Contributions:			
Employer contributions	\$ -	11,500,879	-
Employee contributions	-	29,563	-
Tax collections for other governments	-	-	1,217,203,941
Other collections for other governments	-	-	1,886,338
Contributions to inmate accounts	-	-	2,158,770
Other reimbursements Municipal bond collections	-	-	2,837 49,337
Total contributions	<u>-</u> _	11 520 442	
		11,530,442	1,221,301,223
Investment earnings: Interest and dividends Net appreciation (depreciation) in the fair value of investments:	-	2,201,174	98,317
U.S. government securities	_	(1,397,497)	_
Bond collective trust fund	-	(6,499,529)	-
Limited partnership	-	(2,212,882)	-
International Equity Fund	-	(12,258,024)	-
Long-Short Equity Fund	-	(3,297,913)	-
Emerging Markets Equity Fund	-	(8,104,952)	-
S&P 500 Index Fund	-	(2,760,991)	-
Corporate stocks Corporate bonds and debentures	-	(11,960,760)	-
Municipal bonds	-	(2,798,577) (6,867)	_
Real estate pooled separate account	- -	5,076,244	- -
Special Situations Property Fund	-	4,905,181	-
Total investment income	-	(39,115,393)	98,317
Less investment expense	<u> </u>	1,701,422	
Net investment income	-	(40,816,815)	98,317
Total additions	-	(29,286,373)	1,221,399,540
Deductions: Benefits paid to participants Administrative expenses	-	16,838,482 316,295	-
Taxes distributed to other governments	-	-	1,218,503,252
Other collections distributed to other governments	-	-	1,886,338
Distributed to inmates	-	-	509,438
Distributed to detention center vendors Bonds distributed to inviduals	<u>-</u>		1,034,513 694,748
Total deductions	-	17,154,777	1,222,628,289
Change in net position		(46,441,150)	(1,228,749)
Net position – beginning of year	659	374,207,055	41,975,190
Net position – ending of year	\$ 659	327,765,905	40,746,441

See accompanying notes to basic financial statements.

Notes to Basic Financial Statements
December 31, 2022

(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

Notes to Basic Financial Statements
December 31, 2022

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*.

Notes to Basic Financial Statements
December 31, 2022

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.

Notes to Basic Financial Statements
December 31, 2022

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.

Anti-Crime Sales Tax Fund: The Anti-Crime Sales Tax Fund is used to account for the onequarter of one percent County sales tax approved by the voters for the purpose of promoting and providing public safety.

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

Notes to Basic Financial Statements
December 31, 2022

fund include taxes, intergovernmental sources, charges for services, interest and transfers from other governmental funds.

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.

Notes to Basic Financial Statements

December 31, 2022

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.

(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, Special Obligation Bond, and Sports Complex Sales Tax (debt service funds) and Sports Complex Sales Tax (capital project fund)

Notes to Basic Financial Statements
December 31, 2022

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.

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.

Notes to Basic Financial Statements
December 31, 2022

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.

Notes to Basic Financial Statements
December 31, 2022

(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 assets 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 assets 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 four types of items that qualify for reporting in this category. The first 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. The second type of item is related to lease receivables, which is recognized as revenue in a systematic and rational manner over the term of the lease. The final two items are related to pension and other post-employment benefit amounts. 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) Leases

For arrangements where the County is a lessee, a lease liability and a right to use (RTU) intangible asset are recognized at the commencement of the lease term. RTU assets represent the County's right to use underlying assets for the lease term and lease liabilities represent the

Notes to Basic Financial Statements
December 31, 2022

County's obligation to make lease payments arising from the lease. RTU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of lease payments over the lease term.

For governmental fund statements, an expenditure and other financing source will be reported in the period the lease is initially recognized. The expenditure and other financing source are measured as noted in the previous paragraph. Subsequent governmental fund lease payments are accounted for consistent with principles of debt service payments on long-term debt.

For government-wide and proprietary fund statements, for arrangements in which the County is the lessor, a lease receivable and a deferred inflow of resources is recognized at the commencement of the lease term. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflows of resources is measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relates to future periods.

The County uses an incremental borrowing rate to calculate the present value of lease payments when the rate implicit in the lease is not known. This incremental borrowing rate is a combination of an applicable market rate and a credit spread based on market data points as of the most recent quarter end corresponding to the lease commencement date. The County includes lease extension and termination options in the lease term, if after considering relevant economic factors, it is reasonably certain the County will exercise the option. The County does not recognize RTU assets and lease liabilities for lease terms for 12 months or less. Additionally the County has applied a \$100,000 lease recognition threshold.

(m) Pension Plan

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

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.

Notes to Basic Financial Statements
December 31, 2022

Investments are reported at fair value. Purchases and sales of securities are recorded on a tradedate basis. Interest income is recorded on the accrual basis. Dividends are recorded on the exdividend 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.

(n) 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.

(o) 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.

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, 2022.

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

Notes to Basic Financial Statements
December 31, 2022

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.

(p) 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.

(q) 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.

(r) Fund Deficits

The Office Services Internal Service Fund reported a deficit fund balance of \$34,798 and the Self-Insurance Internal Service Fund had a deficit fund balance of \$875,072. The deficits will be eliminated by increasing amounts to be contributed by other funds.

(s) Excess of Expenditures over Appropriations

During 2022, expenditures of the Circuit Court and the Jackson County Election Board exceeded budget by \$705,426 and \$92,558, respectively, due to salary increases. Expenditures for the new detention center exceeded budget by \$112,084, attributable to higher than expected architectural and engineering fees.

Adoption of New Accounting Pronouncements

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

Notes to Basic Financial Statements
December 31, 2022

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. Implementation of this standard resulted in the addition of \$3,398,802, \$8,308,396, \$3,511,857, and \$8,253,336 of right to use assets net of accumulated amortization, lease receivables, lease liabilities, and deferred inflows, respectively, reported as of December 31, 2022.

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. This statement had no impact on the County's financial statements.

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. This statement had no impact on the County's financial statements.

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 County transitioned to the Secured Overnight Financing Rate (SOFR) during the year.

New Accounting Pronouncements Not Adopted

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.

Notes to Basic Financial Statements
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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.

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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, the Fines and Forfeitures (Custodial) 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, 2022, the County's cash and equivalents book balance was \$764,056,071, which includes \$87,738,816 of short term US Treasury and Agency securities and deposit balances of \$676,317,255. The bank balance for the deposits was \$583,135,467 with the difference resulting from 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, 2022 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 Restricted assets:	\$	261,874,925	472,682,464	734,557,389
Cash and cash equivalents		29,498,682	-	29,498,682
Investments	\$	633,079 292,006,686	472,682,464	633,079 764,689,150
	Ψ	272,000,000	172,002,101	701,000,100

Notes to Basic Financial Statements
December 31, 2022

Concentration of Credit Risk

As of December 31, 2022, 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 \$29,169,703 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. Restricted treasury notes held by the County 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, 2022, 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.

Notes to Basic Financial Statements
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Fair Value Measurements

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, 2022:

• U.S. Treasury Notes (restricted) of \$633,079 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, 2022, the investment in the Bond Collective Trust Fund represents 16.8% of the Plan's total investments, the International Equity Fund represented 12.7%, the Long-Short Equity Fund represented 9.4%, the Real Estate Pooled Separate Account represented 7.2%, the S&P 500 Index Fund represented 7.1%, the Commingled Special Situations Property Fund represented 6.7%, and the Corporate Bonds and Debentures represented 5.1%. 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.

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At June 30, 2022, 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, 2022 did not differ significantly from those at June 30, 2022 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, the Special Situations Property Fund, and money market accounts for the Plan as of June 30, 2022 are as follows:

			Investment maturities (in years)					
	Current				Greater			
Description	Fair Value	Less than 1	1–5	6–10	than 10			
U.S. agencies	\$ 728,718	8,064	111,135	-	609,519			
Municipal bonds	111,276	10,012	101,264	-	-			
Treasury notes	16,436,540	3,025,157	8,433,603	4,977,780	-			
Corporate bonds	18,079,904	1,212,083	9,627,421	6,614,962	625,438			
Total	\$ 35,356,438	4,255,316	18,273,423	11,592,742	1,234,957			

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, 2022, the Plan's investments were rated as follows:

Notes to Basic Financial Statements

December 31, 2022

Security Description	Moody's	Standard & Poor's
JS 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:	Not Nated	AA
Abbvie Inc Sr Nt	BAA2	BBB+
Activision Blizzard Inc Sr Glbl	BAA1	A-
American Express Co Sr Nt	A2	BBB+
American Tower Corp New Sr Glbl Nt	BAA3	BBB-
Anheuser Busch Inbev Wldw Inc Fr	BAA1	BBB+
Ann Pic Sr Gibl Nt	BAA2	A-
Astrazeneca Finance Llc Sr Nt	A3	A-
AT&T Inc Glocal Nt	BAA2	BBB
Autodesk Inc Sr Nt	A3	BBB
Bank Amer Corp Fr	A2	A-
Biogen Inc Sr Nt	BAA2	BBB+
BK of America Corp Sr Nt	A2	A-
Boeing Co Cr Sen Sr Nt	BAA2	BBB-
Broadcom Inc Sr Nt	BAA3	BBB-
Bulington Northn Santa Fe Cp Deb	A3	AA-
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	BAA2	BBB
Disney Walt Co Sr Nt	A2	BBB+
Edwards LifeSciences Corp	BAA2	BBB
Fifth Thrid Bancorp Sr Nt	BAA1	BBB+
General Electric Co Sr Nt	BAA1	BBB+
General Mtrs Finl Co Inc Sr Glbl	BAA3	BBB
Goldman Sachs Group Inc Sr Glbl	A2	BBB+
Hewlett Packard Enterprise Co Sr	BAA2	BBB
Huntington Bancshares Inc Sr Nt	BAA1	BBB+
JPMorgan Chase & Co Nt	A2	A-
Lowes Cos Inc Glbl Nt	BAA1	BBB+
Marsh & Mclennan Cos Inc Sr Nt	BAA1	A-
Microsoft Corp Sr Glbl Nt	AAA	AAA
Morgan Stanley Fr	A1	A-
Paypal Holdings Inc Sr Nt	A3	A-
Pnc Finl Svcs Group Inc Sr Glbl	A3	A-
Regeneron Pharmaceuticals Sr Nt	BAA3	BBB+
Schlumberger Investment Sa Gtd Sr Nt	A2	Α
Starbucks Corp	BAA1	BBB+
Synchrony Financial Sr Nt	Not Rated	BBB-
T Mobile Usa Inc Sr Sec Glbl Nt	BAA3	BBB-
TJX Cos Inc New Sr Nt	A2	A
VMWare Inc Sr Nt	BAA3	BBB-
Wells Fargo & Co New Sr Glbl Nt	A1	BBB+
Williams Partners L P New Sr Glbl Nt	BAA2	BBB
Willis North Amer Inc Sr Glbl	BAA3	BBB
Zoetis Inc Sr Nt	BAA1	BBB
Loomis Sayles Commingled Bonds Account	A1	A+
BMO Government Money Market Premier Fund	Not Rated	AAAm

Notes to Basic Financial Statements
December 31, 2022

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.

Notes to Basic Financial Statements
December 31, 2022

The Plan had the following recurring fair value measurements as of June 30, 2022 in (000's):

			Fair Value Measurements Using					
	June	30,2022	Pr A Mar Id	Quoted ices in Active ekets for entical assets evel 1)	Obs I	nificant Other servable inputs evel 2)	Signif Unobse Inpu (Leve	rvable its
Investments by fair value level								
Debt securities:		4 < 40=				4 6 40=		
U.S. Treasury securities	\$	16,437	\$	-	\$	16,437	\$	-
U.S. Agency securities		729		-		729		-
Municipal bonds		111		-		111		
Corporate bonds and debentures Total debt securities		18,079		-		18,079		
		35,356				35,356		
Equity securities: Consumer discretionary	\$	8,535		8,535				
Consumer discretionary Consumer staples	Ф	2,374		2,374		-		-
Energy		2,374		2,651		-		-
Financials		13,044		13,044		_		
Health care		8,667		8,667		_		
Industrials		12,279		12,279		_		_
Information technology		15,358		15,358		_		_
Materials		2,375		2,375		-		_
Real estate		1,127		1,127		_		_
Telecommunication services		3,261		3,261		_		_
Utilities		567		567		_		_
Total equity securities		70,238		70,238				
Total investments by fair value level		105,594	\$	70,238	\$	35,356	\$	-
Investments measured at amortized cost							-	
Money market funds		4,558						
Total investments measured at amortized cost		4,558						
Investments measured at the net asset value (NAV)								
Bond Collective Trust Fund		55,073						
Limited Partnership		5,562						
International Equity Fund		41,688						
Long-Short Equity Fund		30,835						
Emerging Markets Equity Fund		16,223						
S&P 500 Index Fund		23,256						
Real Estate Pooled Separate Account		23,477						
Special Situations Property Fund		21,756						
Total investments measured at the NAV		217,870						
Total investments measured at fair value	\$	328,022						

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

Notes to Basic Financial Statements
December 31, 2022

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.

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

			Redemption	
	Fai	r Value	Frequency (if	
	June	30, 2022	Currently	Redemption
	in	(000's)	Eligible)	Notice period
Bond Collective Trust Fund (1)	\$	55,073	Daily	0 to 3 days
			1st business	
			day of the	15th day of the
Limited Partnership (2)		5,561	month	prior month
International Equity Fund (3)		41,688	Daily	1 day
Long-Short Equity Hedge Fund (4)		30,835	Quarterly	45 days
			Each	
			Wednesday (or	
			the next	10 business
			business	100000000
			day)/Last	days
			business day of	
Emerging Markets Equity Fund (5)		16,223	each month	
				Prior to 9:30am
				CST on trade
S&P 500 Index Fund (6)		23,256	Daily	date
Real Estate Pooled Separate Account (7)		23,477	Daily	1 day
Special Situations Property Fund (8)		21,756	Quarterly	30 days
Total investments measured at the NAV	\$	217,869	-	·

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, 2022, the Plan had no unfunded commitments and no other plans to order the sale of any investments.

- 1. 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.
- 2. *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-

Notes to Basic Financial Statements

December 31, 2022

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.

- 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.

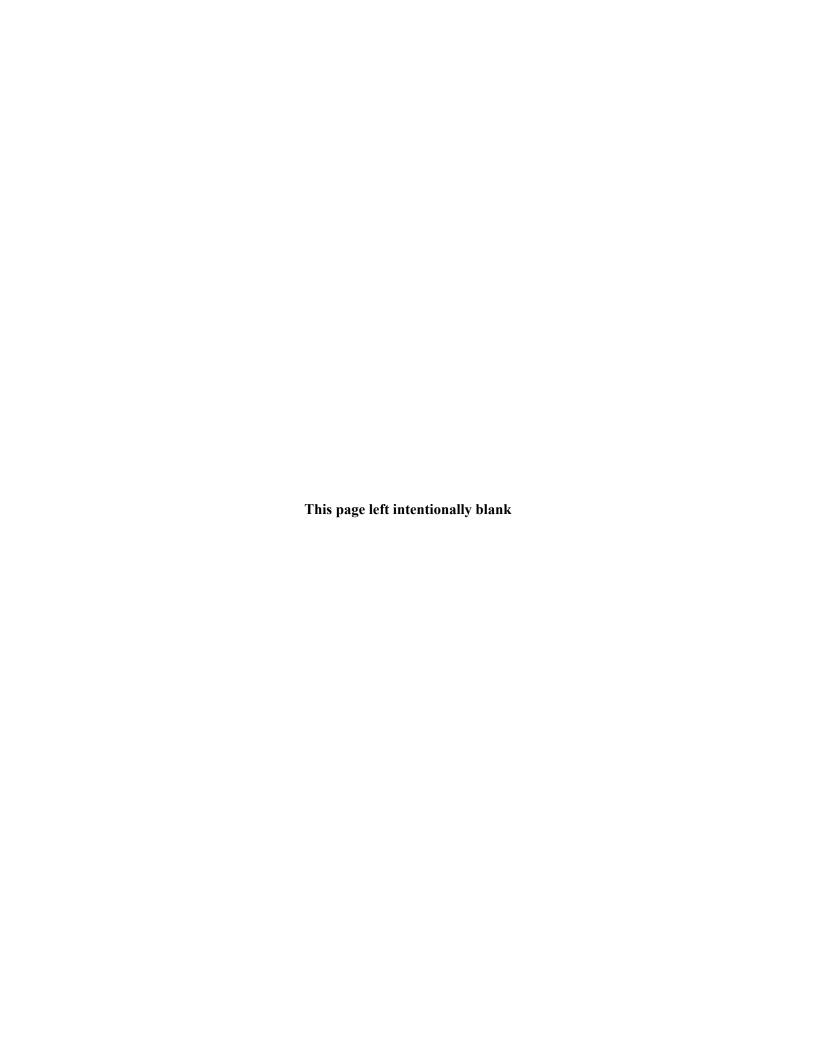
Notes to Basic Financial Statements
December 31, 2022

- 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, 2022, 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 Limited Partnership was \$5,561,349 and 1.7% of the Plan's portfolio. The fair value of the International Equity Fund was \$41,687,985 and 12.7% of the Plan's portfolio. The fair value of the Long-Short Equity Fund was \$30,834,839 and 9.4% of the Plan's portfolio. The fair value of the Emerging Markets Equity Fund was \$16,223,278 and 4.9% 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 \$1,144,044 representing 0.3% of the Plan's portfolio.



Notes to Basic Financial Statements
December 31, 2022

(b) Intergovernmental Revenue and Receivables

Amounts due from other governments at December 31, 2022 consisted of the following:

			Government	
		Anti-Crime	Nonmajor	
	General	Sales Tax	Governmental	Total
Federal:				
Department of Health and Human Services:				
Administration for Children & Families				
Child Care Inspections	\$ -	-	3,320	3,320
Title IV-D	816,728	-	-	816,728
Centers for Disease Control & Prevention				
Opioid Surveillance	-	-	21,340	21,340
Department of Justice				
Violence Against Women Office				
Prevention & Prosecution of Sexual Assault	-	39,735	-	39,735
Office of Justice Programs				
Byrne Justice Assistance	-	-	41,822	41,822
Multi-Jurisdictional Drug Task Force	-	84,187	-	84,187
Victims of Crime Act (VOCA)	-	58,700	-	58,700
Innovative Prosecution	-	-	19,526	19,526
Special Assistant US Attorney	-	-	122,281	122,281
Missouri Western Interdiction and Narcotics	19,821	-	-	19,821
Office of Juvenile Justice and Delinquency Prevention	on			
Gender Sensitive Youth Advocacy Program	-	-	433	433
Racial & Ethnic Disparity Manager	-	-	13,776	13,776
Federal Emergency Management Agency:				
FEM A	-	-	8,403	8,403
Executive Office of the President:				
High Intensity Drug Trafficking Area (HIDTA)	-	-	634	634
Department of Agriculture:				
National School Lunch and Breakfast	8,498	-	-	8,498
Department of Transportation:				
Federal Highway Administration				
Helmig (BRO-B048(60))	-	-	14,833	14,833
National Highway Traffic Safety Administration				
Traffic Unit	152,412	-	-	152,412
Hazardous Moving Violation	-	-	217	217
Impaired Driving Enforcement	-	-	3,888	3,888
Total Federal	\$ 997,459	182,622	250,473	1,430,554

Notes to Basic Financial Statements December 31, 2022

Primary Government Anti-Crime Nonmajor General Sales Tax Governmental **Total** State: Circuit Court Cost Reimbursements \$ 1,352,028 1,352,028 Department of Corrections 6,625 6,625 Department of Mental Health 2,500 2,500 Department of Public Safety 422 422 Department of Revenue 5,324 5,324 10,648 Department of Social Services 89,507 89,507 Division of Youth Services 1,725 1,725 29,936 Department of Conservation 29,936 Office of Administration 250,000 250,000 Office of State Court Administrator 8,443 8,443 State Tax Commission 1,410,043 1,410,043 Total State 1,368,624 1,793,253 3,161,877 2,366,083 Total Intergovernmental Receiva \$ 2,043,726 4,592,431 182,622

Notes to Basic Financial Statements December 31, 2022

Intergovernmental revenue during the year December 31, 2022 consisted of the following:

		Primary Government					
			Anti-Crime	Sports Complex	Nonmajor		
	General	ARPA	Sales Tax	Sales Tax Debt	Governmental	Total	
ederal:							
Department of Health and Human Services:							
Administration for Children and Families							
Child Care Inspections	\$ -	-	-	-	15,250	15,25	
Title IV-D Child Support	613,229	-	-	-	-	613,22	
Title IV-E Foster Care	6,757	-	-	-	-	6,75	
Centers for Disease Control & Prevention							
Violent Death & Enhanced Opioid Surveillance	-	-	-	-	33,700	33,70	
Department of Justice:							
Bureau of Justice Assistance							
Byrne Justice Assistance Grant	-	-	-	-	141,549	141,54	
Drug Abatement Response Team (DART)	-	-	-	-	50,168	50,10	
Equity & Inclusion	-	-	3,459	-	-	3,4:	
Innovative Prosecution	-	-	-	-	19,526	19,5	
Special Assistant US Attorney	-	-	-	-	122,281	122,2	
Missouri Western Interdiction & Narcotics Task Force	-	-	-		36,145	36,1	
Multi-Jurisdictional Drug Task Force	-	-	251,778	_	· -	251,7	
Office for Victims of Crime							
Victims of Crime Act	_	_	197,389	_	69,345	266,7	
Office of Juvenile Justice and Delinquency Prevention			,		/	,-	
Gender Sensitive Youth Advocacy Program	_	_	_	_	433	4	
Disproportionate Minority Contact Coordinator	_	_	_	_	65,075	65,0	
Violence Against Women Office					05,075	05,0	
Prevention and Prosecution of Sexual Assault	_	_	39,735	_		39,7	
Executive Office of the President:			37,133			37,1	
High Intensity Drug Trafficking Area (HIDTA)	_	_	_	_	77,534	77,5	
Department of Agriculture:					77,554	11,5	
Food & Nutrition Service							
National School Lunch and Breakfast	86,619					86,6	
Food Donation Program	448	-	-	-	-	4	
ε	448	-	-	-	-	4	
Department of Transportation:							
Federal Highway Administration					24.400	24.4	
Haines (BRO-B048(58))	-	-	-	-	24,409	24,4	
Helmig (BRO-B048 (60))	-	-	-	-	44,008	44,0	
Stoenner (BRO-B048(59))	-	-	-	-	64,015	64,0	
National Highway Traffic Safety Administration							
Impaired Driving Enforcement	-	-	-	-	40,466	40,4	
Hazardous Moving Violations	-	-	-	-	7,197	7,1	
Traffic Unit	165,739	-	-	-	201,310	367,0	
Federal Emergency Management Agency:							
FEMA	-	-	-	-	58,100	58,1	
Department of Treasury							
Departmental Offices					14.466.005	144650	
Emergency Rental Assistance 1	-	-	-	-	14,466,086	14,466,0	
Emergency Rental Assistance 2 American Rescue Plan (SLFRF)	-	40,483,314	-	-	5,949,657	5,949,6 40,483,3	

Notes to Basic Financial Statements

December 31, 2022

	Primary Government					
			Anti-Crime	Sports Complex	Nonmajor	
	General	ARPA	Sales Tax	Sales Tax Debt	Governmental	Total
State:						
Circuit Court Cost Reimbursements \$	11,829,968	_	_	_	_	11,829,968
Department of Conservation	· · ·	_	_	_	21,625	21,625
Department of Mental Health	30,000	-	-	-	-	30,000
Department of Public Safety	41,175	-	127,005	-	29,581	197,761
Department of Revenue	139,730	-	-	-	139,730	279,460
Department of Social Services	2,433,289	-	-	-	236,705	2,669,994
Department of Natural Resources	-	-	-	_	134,846	134,846
Division of Youth Services	16,725	-	-	_	-	16,725
Missouri Emergency Response Commission (MERC)	-	-	-	_	82,953	82,953
Office of Administration	-	-	-	_	3,000,000	3,000,000
Office of Prosecution Services	-	-	-	_	-	-
Office of State Court Administrator	-	-	-	-	21,455	21,455
State Tax Commission - Assessment Reimbursement	-	-	-	-	997,102	997,102
Total State	14,490,887	-	127,005	-	4,663,997	19,281,889
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				2,000,000	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	413,073	_	_	_	100	413,073
Kansas City Area Transportation Association	- 113,073	_	_	_	1,471,108	1,471,108
Total Local	413,073			2,000,000	1,472,408	3,885,481
Total Intergovernmental Revenue \$		40,483,314	619,366	2,000,000	27,622,659	86,502,091

Notes to Basic Financial Statements
December 31, 2022

(c) Tax Revenues

Tax revenues, including interest and penalties, for the year ended December 31, 2022 were as follows:

		Sports Complex						
				Sales Tax	Nonmajor			
		General	Anti-Crime	Debt Service	Governmental			
	_	Fund	Sales Tax	Fund	Funds	Total		
Property tax	\$	35,723,746	=	=	52,639,642	88,363,388		
Sales tax		62,031,632	31,067,784	48,597,850	377	141,697,643		
Cigarette tax		1,620,753	-	-	-	1,620,753		
Financial institution tax		177,178	-	-	-	177,178		
Other taxes		325,411			1,420,273	1,745,684		
Total	\$	99,878,720	31,067,784	48,597,850	54,060,292	233,604,646		

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, 2022 was approximately \$5.32 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.

Notes to Basic Financial Statements
December 31, 2022

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

		Levy after Sales Tax
	 Levy	Reduction
Primary government:		
General Fund	\$ 0.2485	0.2455
Health Fund	0.2642	0.1647
Park Fund	0.1330	0.1100
Special Road and Bridge Fund	 0.2471	0.0718
Total primary government	\$ 0.8928	0.5920
Component unit:	 	
Developmentally disabled	\$ 0.0836	0.0836

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 \$282,256 was deducted from the respective receivables on current and prior years' taxes as follows:

Primary government:	
General Fund	\$ 120,253
Health Fund	67,892
Park Fund	41,254
Special Road and Bridge Fund	34,200
Assessment Fund	 18,657
	\$ 282,256

The County accounts for property tax collections in the Tax Distribution Fund and Protest Impound Fund (Custodial Funds). During the current year, the County collected and distributed property taxes of approximately \$1.34 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 \$12,990,558 and \$8,052,221, respectively, for the year is included in charges for services in the General Fund and the Assessment Reimbursement (nonmajor Special Revenue) Fund.

Notes to Basic Financial Statements
December 31, 2022

(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.

• <u>Tax Increment Financing ("TIF")</u>

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.

Notes to Basic Financial Statements
December 31, 2022

• 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.

Notes to Basic Financial Statements
December 31, 2022

The financial impact of each abatement program on Jackson County for 2022 is summarized below:

Type	of A	Abate	me	nt

				Enhanced				
				Enterprise	Multi-	TIF	TIF	
City	Chapter 100	Chapter 353	Chapter 99	Zone	Abatement	(PILOTS)	(EATS)	Grand Total
Blue Springs	\$ 117,534	\$ 16,224	\$ -	\$ -	\$ 161	\$ 160,310	\$ 577,835	\$ 872,064
Grain Valley	-	-	-	-	-	53,323	219,363	272,686
Grandview	19,573	2,979	-	45,780	-	81,202	201,976	351,510
Independence	112,348	64,055	-	-	22,455	985,226	1,435,422	2,619,506
Kansas City	738,955	1,907,403	281,097	177,250	740,399	2,064,215	960,107	6,869,426
Lee's Summit	217,059	28,409	16,490	-	25,724	311,025	440,345	1,039,052
Oak Grove	5,199	109	-	-	-	-	-	5,308
Raytown	-	8,807	-	-	-	31,297	275,482	315,586
Sugar Creek	-	-	-	-	-	3,714	20,192	23,906
Unity Village	23,921	-	-	-	-	-	-	23,921
Tota	1 \$ 1,234,589	\$ 2,027,986	\$ 297,587	\$ 223,030	\$ 788,739	\$ 3,690,312	\$ 4,130,722	\$ 12,392,965

(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, 2022, based on the total assessed valuation of taxable tangible property of approximately \$14.14 billion, the total general obligation debt limit was \$1,414,088,604.

Notes to Basic Financial Statements
December 31, 2022

The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2022:

		.			T. 11	Amounts
		Beginning			Ending	Due Within
	_	Balance	Additions	Reductions	Balance	One Year
Governmental activities:	Φ.			26.77.000	206070000	27 007 000
Special obligation bonds	\$	332,825,000	-	26,775,000	306,050,000	27,985,000
Plus bond premium	_	39,514,385		4,075,454	35,438,931	
Total bonds						
p ay able		372,339,385	-	30,850,454	341,488,931	27,985,000
Obligations to U.S.						
government		7,739,380	-	384,043	7,355,337	396,878
Capital financing obligations		210,023	-	105,012	105,011	105,011
Lease liabilities		4,332,009	138,876	1,072,251	3,398,634	1,127,600
Accrued claims and						
judgments		9,793,594	1,429,566	5,427,233	5,795,927	5,795,927
Accrued compensated						
absences		7,876,742	1,163,446	793,525	8,246,663	729,115
Other post employment						
benefit liability		5,630,713	-	1,149,501	4,481,212	-
Net pension liability		706,438	42,783,651		43,490,089	-
Total	_					
governmental						
activities						
long-term						
liabilities	\$	408,628,284	45,515,539	39,782,019	414,361,804	36,139,531
Enterprise activities:	=					
Lease liabilities	\$	169,534	_	56,311	113,223	56,491
Accrued compensated	Ψ	105,00		00,011	110,220	00,.51
absences		165,883	_	19,446	146,437	21,691
Other post employment		100,000		15,	1.0,.57	21,071
benefit liability		90,596	_	24,439	66,157	_
Net pension liability		14,417	873,136	21,137	887,553	_
Total	-	14,417	073,130		007,555	
enterprise						
activities						
long-term						
liabilities	\$	440,430	873,136	100,196	1,213,370	78,182
naomities	Φ=	440,430	0/3,130	100,190	1,213,370	/0,182

The following funds provided contributions to the net pension liability: General, Health, Park, Special Road and Bridge, Anti-Crime Sales Tax, Grant, Prosecuting Attorney, 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

Notes to Basic Financial Statements
December 31, 2022

Jackson County Sports Complex Authority. Compensated absences and OPEB liabilities have typically been liquidated by the General Fund.

Debt service requirements on long-term debt at December 31, 2022 are as follows:

	_	Governmental Activities									
				Obligatio	ns to U.S.						
		Special Oblig	gation Bonds	Govern	nment	Capital Financia	ng Obligation:	Lease Liabilities			
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2023	\$	27,985,000	13,945,582	396,878	245,815	105,011	-	1,127,600	20,809		
2024		28,705,000	12,625,120	410,141	232,552	-	-	858,586	13,444		
2025		30,040,000	11,265,605	423,849	218,845	-	-	866,863	6,893		
2026		31,430,000	9,885,857	438,013	204,680	-	-	545,585	1,640		
2027		32,900,000	8,436,294	452,652	190,041	-	-	-	-		
2028-2032		122,280,000	20,354,770	2,500,543	712,924	-	-	-	-		
2033-2037		10,770,000	4,623,194	2,204,785	278,409	-	-	-	-		
2038-2042		11,620,000	2,886,594	528,476	26,637	-	-	-	-		
2043-2047	_	10,320,000	885,094				-	-			
Total	\$	306,050,000	84,908,110	7,355,337	2,109,903	105,011		3,398,634	42,786		

		Business-type Activities					
		Lease Liabilities					
		Principal	Interest				
2023		\$ 56,491	372				
2024		56,732	131				
	Total	\$ 113,223	503				

Governmental activities debt payable at December 31, 2022 comprises the following:

					Balance,
			Maturity	I	December 31,
	Inte	rest Rate	Date		2021
Special oblig	ation bonds:				
2012	2.00	0%-4.50%	through 2027	\$	12,665,000
2013	3.25	5%-4.00%	through 2029		14,995,000
2014	2.00	0%-5.00%	through 2031		213,390,000
2015	2.50	0%-4.00%	through 2031		7,480,000
2016	2.00	0%-5.00%	through 2046		45,520,000
2020	2.25	5%-3.00%	through 2040		3,680,000
2021	:	5.00%	through 2027	_	8,320,000
	Total special obligation bonds			\$	306,050,000

Notes to Basic Financial Statements

December 31, 2022

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 Coun 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	For operations, maintenance, and enhancements of
of Engineers	Blue Springs and Longview Reservoirs
Capital Financing Obligations	For acquisition of a virtual server and storage system for the County

Notes to Basic Financial Statements
December 31, 2022

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 Financing

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, 2022.

Lease Liabilities

The County has the following lease liabilities as of December 31, 2022:

- O A lease for the storage of records with an initial amount of \$621,228, fixed monthly payments of \$17,317, and an interest rate of 0.552%. As of December 31, 2022, the liability was \$470,471 with 36 months remaining on the lease. The value of the associated right to use asset was \$621,228 with accumulated amortization of \$155,307 as of December 31, 2022.
- O A lease for public defender office space with an initial amount of \$1,371,309, fixed monthly payments of \$23,731, and an interest rate of 0.686%. As of December 31, 2022, the liability was \$1,090,718 with 43 months remaining on the lease. The value of the associated right to use asset was \$1,371,309 with accumulated amortization of \$299,195 as of December 31, 2022.
- O A lease for golf course equipment with an initial amount of \$169,534, fixed monthly payments of \$4,739, and an interest rate of 0.426%. As of December 31, 2022, the liability was \$113,223 with 24 months remaining on the lease. The value of the associated right to use asset was \$169,534 with accumulated amortization of \$56,511 as of December 31, 2022.
- o Four leases for enterprise fleet vehicles with an initial amount of \$138,876, fixed monthly payments of \$3,976, and interest rates between 2.184% and 3.238%. As of December 31, 2022, the liability was \$127,709 with between 30 and 35 months remaining on the leases. The value of the associated right to use assets was \$138,876 with accumulated amortization of \$11,218 as of December 31, 2022.

Notes to Basic Financial Statements
December 31, 2022

- O A lease for drug task force office space with an initial amount of \$250,532, fixed monthly payments of \$4,200, and an interest rate of 0.238%. As of December 31, 2022, the liability was \$200,624 with 48 months remaining on the lease. The value of the associated right to use asset was \$250,532 with accumulated amortization of \$50,106 as of December 31, 2022.
- O A lease for family support office space with an initial amount of \$1,497,846, fixed monthly payments of \$24,384, and an interest rate of 0.686%. As of December 31, 2022, the liability was \$1,213,756 with 48 months remaining on the lease. The value of the associated right to use asset was \$1,497,846 with accumulated amortization of \$299,569 as of December 31, 2022.
- A lease for personal computers and accessories with an initial amount of \$591,094, fixed annual payments of \$296,330, and an interest rate of 0.330%. As of December 31, 2022, the liability was \$295,355 with one year remaining on the lease. The value of the associated right to use asset was \$591,094 with accumulated amortization of \$256,687 as of December 31, 2022.

Notes to Basic Financial Statements
December 31, 2022

(f) Interfund Balances and Transfers

The composition of interfund receivables and payables as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Special Road and Bridge Fund	\$ 233,429
General Fund	Office Services Fund	 18,154
Total		\$ 251,583

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, 2023.

Fund transfers for the year ended December 31, 2022 are as follows:

		Transf	ers out		
			Sports Complex		
		Anti-Crime	Sales Tax	Nonmajor	Total
	 Ge ne ral	Sales Tax	Debt Service	Governmental	transfers out
Transfers in:					
General	\$ -	433,772	-	1,511,289	1,945,061
Anti-Crime Sales Tax	-	-	-	15,382	15,382
Sports Complex Sales Tax					
Debt Service	-	-	-	33,479,001	33,479,001
Park Enterprise	195,647	-	-	642,693	838,340
Nonmajor governmental	 2,469,242		6,500,000	12,719,063	21,688,305
Total transfers in	\$ 2,664,889	433,772	6,500,000	48,367,428	57,966,089

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.

Notes to Basic Financial Statements

December 31, 2022

(g) Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows:

		Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:	-				
Capital assets not being					
depreciated:					
Land	\$	68,149,262	-	-	68,149,262
Infrastructure		91,147,254	1,473,316	-	92,620,570
Construction in progress	_	33,240,252	20,689,440	(18,247,952)	35,681,740
Total capital assets					
not being					
depreciated	_	192,536,768	22,162,756	(18,247,952)	196,451,572
Capital assets being					
depreciated:					
Buildings		223,401,823	6,130,315	-	229,532,138
Improvements other					
than buildings		22,336,016	10,455,909	-	32,791,925
Equipment and furniture		33,518,196	1,527,188	-	35,045,384
Vehicles		15,905,200	1,857,948	(230,466)	17,532,682
Truman Sports Complex	_	794,894,976			794,894,976
Total capital assets					
being depreciated	_	1,090,056,211	19,971,360	(230,466)	1,109,797,105
Less accumulated					
depreciation for:					
Buildings		(112,847,850)	(4,356,141)	-	(117,203,991)
Improvements other					
than buildings		(6,819,600)	(1,092,467)	-	(7,912,067)
Equipment and furniture		(26,503,005)	(1,877,024)	-	(28,380,029)
Vehicles		(11,126,275)	(980,835)	217,768	(11,889,342)
Truman Sports Complex		(509,994,609)	(35,099,148)		(545,093,757)
Total accumulated		/// = = 0.4 ==0.		***	
depreciation	-	(667,291,339)	(43,405,615)	217,768	(710,479,186)
Total capital assets					
being			(22.121.22)	(4.5.00)	
depreciated, net	-	422,764,872	(23,434,255)	(12,698)	399,317,919
Governmental					
activities capital	Ф	(15 201 (40	(1.271.400)	(10.260.650)	505 760 401
assets, net	\$.	615,301,640	(1,271,499)	(18,260,650)	595,769,491
Right to use leased assets					
Buildings	\$	3,740,915	-	-	3,740,915
Vehicles		-	138,876	-	138,876
Equip ment	_	591,094			591,094
Total right to use					
being depreciated	_	4,332,009	138,876		4,470,885
Less accumulated amortization for					
Buildings		-	804,178	-	804,178
Vehicles		-	11,218	-	11,218
Equipment	_	-	256,687		256,687
Total accumulated					
amortization	_	-	1,072,083		1,072,083
Total right to use					
leased assets, net	\$	4,332,009	(933,207)		3,398,802

Notes to Basic Financial Statements December 31, 2022

		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	_	7,693,977		(21,366)	7,672,611
Capital assets being					
depreciated:					
Buildings		4,222,610	136,634	-	4,359,244
Improvements other					
than buildings		10,486,933	161,286	-	10,648,219
Equipment and furniture		2,770,158	-	-	2,770,158
Vehicles	_	290,895		-	290,895
Total capital assets					
being depreciated	_	17,770,596	297,920	-	18,068,516
Less accumulated					
depreciation for:					
Buildings		(2,659,183)	(77,351)	-	(2,736,534)
Improvements other					
than buildings		(8,274,330)	(209,337)	-	(8,483,667)
Equipment and furniture		(2,146,960)	(138,815)	-	(2,285,775)
Vehicles	_	(262,927)	(4,376)	_	(267,303)
Total accumulated					
depreciation	_	(13,343,400)	(429,879)		(13,773,279)
Total capital assets					
being					
depreciated, net	_	4,427,196	(131,959)		4,295,237
Business-type					
activities capital					
assets, net	\$	12,121,173	(131,959)	(21,366)	11,967,848
Dile 1 1					
Right to use leased assets Equipment	\$	169,534			169,534
Total right to use	Φ_	109,334		<u>-</u>	109,334
being depreciated		169,534			169,534
Less accumulated amortization for	-	109,334			109,334
Equipment		-	56,511	_	56,511
Total accumulated	-				
amortizatoin		-	56,511	-	56,511
Total right to use	-		<u> </u>		
leased assets, net	\$	169,534	(56,511)	-	113,023

Notes to Basic Financial Statements
December 31, 2022

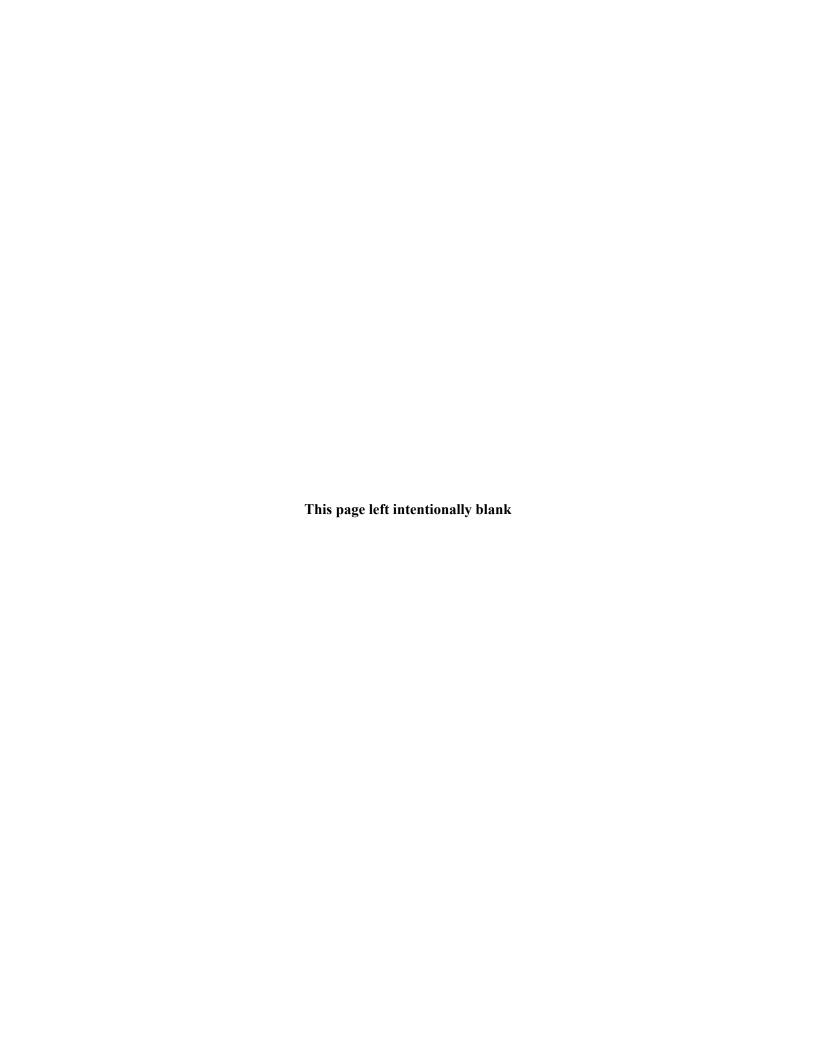
Within the statement of activities, depreciation and amortization expense was charged to functions of the primary government during the year ended December 31, 2022 as follows:

Governmental activities:		
Depreciation expense		
General government	\$	1,684,287
Public safety		2,283,329
Roads, highways and bridges		570,428
Health, welfare and community		
development		2,406,266
Culture and recreation		36,461,305
Total depreciation expense	\$	43,405,615
	_	
Lease amortization expense		
General government	\$	1,010,759
Public safety		50,106
Culture and recreation		11,218
Total amortization expense	\$	1,072,083
Business-type activities:		
Park Enterprise Depreciation	\$_	429,879
Park Enterprise Lease Amortization	\$_	56,511

Notes to Basic Financial Statements
December 31, 2022

Capital assets activity for the Developmental Disability Services (Component Unit) for the year ended December 31, 2022 was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
Discretely presented component				
unit:				
Capital assets not being				
depreciated \$	2,051,104	-	-	2,051,104
Capital assets being				
depreciated	24,832,429	1,589,706	(402,650)	26,019,485
Less accumulated				
depreciation	(17,198,370)	(859,669)	310,831	(17,747,208)
Total capital assets				
being				
depreciated, net	7,634,059	730,037	(91,819)	8,272,277
Component unit				
capital assets,				
net \$	9,685,163	730,037	(91,819)	10,323,381
Right to use leased assets				
Equipment \$	67,929			67,929
Total right to use				
being depreciated	67,929			67,929
Less accumulated amortization for	20.020	44.000		72 000
Equipment	38,058	14,032		52,090
Total accumulated	20.050	14.022		52,000
amortization	38,058	14,032		52,090
Total right to use leased assets, net \$	29,871	(14,032)	_	15,839



Notes to Basic Financial Statements
December 31, 2022

(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:

		Prosecuting Attorney's	Assessment	Document	Emergency Telephone	Emergency Rental	Homeless	Anti-Crime	Domestic Violence Shelter	Law	Building Repair and	Road Construction and	Health and	Juvenile
Fund	Encumbrances	Activities	Mainte nance	Preservation	System	Assistance	Assistance	Activities	Funding	Enforcement	M ainte nance	Maintenance	Welfare	Services
Major funds: ARPA Fund Anti-Crime Sales Tax Sports Complex Sales Tax Debt Service	\$ 14,603,387 2,005,159	- - -			- - -	- - -	- - -	10,116,191	- - -	- - -	- - -	<u>.</u>	<u> </u>	- - -
Total major funds	16,608,546	_			_	_		10,116,191						
Nonmajor special revenue funds: Assessment Reimbursement Check Collection County Sheriff Revolving Domestic Abuse Federal Forfeiture Grant Health Homeless Assistance Inmate Security Law Enforcement Park Prosecuting Attorney Prosecuting Attorney Prosecuting Attorney Recorder Fees Recorder Technology Sewer Special Road and Bridge	1,695,611 1,000 24 10,686,401 407,265 73,481 1,996 1,326,1990 - 354 15,104 1,116,767	78,943 - - - - - - - - - - - - - - - - - - -	7,869,578	386,189 181,786			156,146		55,211	678,421 307,547 - 426,301 61,116		3.836.880	9,668,283	
911 System	3				5,506,652									
Total nonmajor special revenue funds	15,324,293	518,120	7,869,578	567,975	5,506,652		156,146		55,211	1,473,385		3,836,880	9,668,283	
Nonmajor debt service funds: Longview/Blue Springs Lakes Special Obligation Bond		<u>-</u>							<u>-</u>			<u>-</u>	<u>.</u>	<u>-</u>
Total nonmajor debt service funds	-	-	-	-	-	-	_	-	-	-	_	-	-	-
Nonmajor capital project funds:														
Rock Island Railroad Capital Project Sports Complex Sales Tax Capital Project		-												<u> </u>
Total nonmajor capital project funds														
Total nonmajor funds	15,324,293	518,120	7,869,578	567,975	5,506,652		156,146		55,211	1,473,385		3,836,880	9,668,283	
Encumbrances	\$ 31,932,839	325,918	6,152,201	451	3	8,359,897	73,481	2,005,159	24	2,996	2,409,548	3,113,742	8,144,514	3,611
Total fund balance by purpose	\$	844,038	14,021,779	568,426	5,506,655	8,359,897	229,627	12,121,350	55,235	1,476,381	2,409,548	6,950,622	17,812,797	3,611

Notes to Basic Financial Statements

December 31, 2022

<u>Fund</u>	Sewer System Service	Truman Sports Complex Activities	Culture and Recreation	Rock Island Railroad Project	Debt Service	Total Encumbrances and Other Restricted	Restricted Compensated Absences	Total Restricted Fund Balance	Total Unassigned	Total Prepaid Expenditures	Total Fund Balance
Major funds:											
ARPA Fund \$	-	_	-	-	_	14,603,387	_	14,603,387	(14,603,387)	_	_
Anti-Crime Sales Tax	-	-	-	-	-	12,121,350	297,144	12,418,494		48,325	12,466,819
Sports Complex Sales Tax Debt Service					25,763,166	25,763,166		25,763,166	_	3,250	25,766,416
Total major funds	<u> </u>	_			25,763,166	52,487,903	297,144	52,785,047	(14,603,387)	51,575	38,233,235
Nonmajor special revenue funds:											
Assessment Reimbursement	-	-	-	-	-	9,565,189	207,764	9,772,953	-	11,706	9,784,659
Check Collection	-	-	-	-	-	78,943	-	78,943	-	-	78,943
County Sheriff Revolving	-	-	-	-	-	679,421	2,103	681,524	-	-	681,524
Domestic Abuse	-	-	-	-	-	55,235	-	55,235	-	-	55,235
Federal Forfeiture	-	-	-	-	-	307,547	-	307,547	-	-	307,547
Grant	-	-	-	-	-	10,686,401		10,686,401	(9,355,219)		1,331,182
Health	-	-	-	-	-	10,075,548	343,913	10,419,461	-	1,640	10,421,101
Homeless Assistance	-	-	-	-	-	229,627	3,434	233,061	-	-	233,061
Inmate Security	-	-	-	-	-	428,297	-	428,297	-	-	428,297
Law Enforcement	-	-	-	-	-	61,116	-	61,116	-	-	61,116
Park Prosecuting Attorney	-	-	7,421,603	-	-	8,747,793	581,973 12,288	9,329,766 445,163	-	8,083	9,337,849 445,163
Prosecuting Attorney Training	-	-	-	-	-	432,875 6,302	12,288	6,302	-	-	6,302
Recorder Fees	-	-	-	-	-	386,286	8,469	394,755	-	-	394,755
Recorder Technology		_		-	_	182,140	0,409	182,140			182,140
Sewer	126,559	_	_	_	_	141,663	_	141,663	_	_	141,663
Special Road and Bridge	-	_	_	_	_	4,953,647	325,923	5,279,570	_	_	5,279,570
911 System	-	_	-	-	_	5,506,655	-	5,506,655	-	_	5,506,655
Total nonmajor special revenue funds	126,559	-	7,421,603		-	52,524,685	1,485,867	54,010,552	(9,355,219)	21,429	44,676,762
Nonmajor debt service funds:											
Longview/Blue Springs Lakes	_	_	_	_	_	_	_	_	_	_	_
Special Obligation Bond	_	_	_	_	856,170	856,170	_	856,170	_	_	856,170
Total nonmajor debt service funds					856,170	856,170		856,170			856,170
Nonmajor capital project funds:											
Rock Island Railroad Capital Project	_	_	_	333,478	_	333,478	_	333,478	_	_	333,478
Sports Complex Sales Tax Capital Project		9,831,777			-	9,831,777		9,831,777			9,831,777
Total nonmajor capital project funds		9,831,777		333,478	_	10,165,255		10,165,255			10,165,255
Total nonmajor funds	126,559	9,831,777	7,421,603	333,478	856,170	63,546,110	1,485,867	65,031,977	(9,355,219)	21,429	55,698,187
Encumbrances	15,104	-	1,136,539	189,654	-						
Total fund balance by purpose \$	141,663	9,831,777	8,558,142	523,132	26,619,336	116,034,013	1,783,011	117,817,024	(23,958,606)	73,004	93,931,422

Notes to Basic Financial Statements
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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, 2022. 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/Government/Departments/Finance-Purchasing/Financial-Reports.

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

Notes to Basic Financial Statements
December 31, 2022

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 \$10,669,053.

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, 2022 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 \$7,449,435 or 12% of covered payroll for 2022. 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 \$44,377,642 for its proportionate share of the net pension liability as of December 31, 2022. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. 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, 2022, the County's collective proportion was 92.18%, which was a decrease of 0.69% from its proportion measured as of June 30, 2021. 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.

Notes to Basic Financial Statements December 31, 2022

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

Actuarial Valuation Date July 1, 2022

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 3.00% to 6.00%

Mortality

Active and Terminated Vested 2010 Public General Amount-Weighted Mortality Table **Participants**

for Healthy Employees projected using Scale MP-2021

on a generational basis.

Beneficiaries and Retirees 2010 Public General Amount-Weighted Below-Median

> Mortality Table for Healthy Retirees (multipled by 1.038 for males and 1.190 for females), projected using Scale

MP-2021 on a generational basis.

Disabled Members 2010 Public General Amount-Weighted Mortality Table

for Disabled Retirees, projected using Scale MP-2021 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, 2021. The experience study is dated May 19, 2022.

Notes to Basic Financial Statements
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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:

	Long-Term Expected
Asset Class	Real Rate of Return
	2022
Core Bonds	2.58%
Core Plus	2.88%
U.S. Large Cap Equity	7.13%
U.S. Small Cap Equity	8.53%
International Developed Equity	7.99%
Emerging Market Equity	9.23%
Long-Short Equity	5.68%
Core Real Estate	6.60%
Value Added Real Estate	8.10%

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, 2022 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, 2022 for the County is as follows:

Net Pension	1% Decrease	Current Discount	1% Increase
Liability	(5.75%)	(6.75%)	(7.75%)
2022	\$ 88,488,523	44,377,642	7,774,048

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

Notes to Basic Financial Statements
December 31, 2022

Pension Expense

For the year ended December 31, 2022, the County recognized pension expense of \$6,824,922. 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, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources as follows:

	De fe rre d	Deferred
	Outflows of	Inflows of
_	Resources	Resources
Difference in expected and actual experience \$	2,820,230	-
Changes in assumptions	-	9,678,139
Net difference between projected and actual		
earnings on Plan investments	24,850,993	-
Changes in proportion and differences between		
contributions and proportionate share		
of contributions	33,131	-
Contributions subsequent to the measurement date	5,255,400	
\$_	32,959,754	9,678,139

The \$5.3 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, 2023.

Notes to Basic Financial Statements

December 31, 2022

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:

	_	Recognition
Year ended December 31:		
2023		1,500,289
2024		1,302,549
2025		3,075,886
2026		12,147,491
Thereafter		-
	\$	18,026,215

(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 (\$5,309,439 in 2022). 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 (\$4,482,499 in 2022). 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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December 31, 2022

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 \$5,795,927 reported in the Self-Insurance Fund at December 31, 2022 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, 2021 and 2022 were as follows:

	Claims Liability – Beginning of Year	Year Claims and Change in Estimate	Claim Payments	Claims Liability – End of Year
Fiscal year:				
2021	2,718,149	10,988,494	(3,913,049)	9,793,594
2022	9,793,594	1,429,566	(5,427,233)	5,795,927

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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	for the Year Ended December 31, 2022	the Year Ended December 31, 2022
Jackson County, MC)	0.375% sales				
2014 Special	County	tax per year				
Obligation	Stadium Sales Tax	plus interest	25 years through 2031	100%	\$ 48,600,521	\$ 30,034,000
	Park Property Tax	\$ -	25 years through 2031	100	3,500,000	*
			Subject to appropriation	l		
	City Contribution	-	by City	100	2,000,000	*
			Subject to appropriation	l		
	State Contribution	-	by State	100	3,000,000	*
	Chiefs Lease	-	25 years through 2031	100	3,778,613	*
	Chiefs Parking Fees	-	25 years through 2031	100	1,439,669	*
	Royals Lease	-	25 years through 2031	100	1,755,875	*
	Royals Parking Fees	s -	25 years through 2031	100	331,247	*
	Royals Ticket Fees	-	25 years through 2031	100	347,885	*

^{*}Principal and interest of \$30,034,000 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 to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay

Notes to Basic Financial Statements
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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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	12
Active employees	1,435
Total	1.447

Total OPEB Liability

The total OPEB liability of \$4,547,369 was measured as of December 31, 2022, and was determined by an actuarial valuation as of December 31, 2022.

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions:

Discount rate: 2.04% per annum

Salary increases: 3.00% to 6.00% per annum

Healthcare cost trend rate: Medical: 7.00% 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-Weighted General Mortality Tables using MP-2021 full generational improvement scale. The actuarial cost method was Entry Age Normal Level Percent of Salary.

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Changes in Total OPEB Liability

Balance at 12/31/2021	\$ 5,721,309
Service costs	421,221
Interest costs	125,419
Changes in asumptions	(1,259,998)
Difference between expected and actual assumptions	(471,501)
Employre Contributions (benefit payments)	10,919
Net change	(1,173,940)
Balance at 12/31/2022	\$ 4,547,369

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	\$ 4,060,337	4,547,369	5,119,017				

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			
	3.18%	4.18%	5.18%			
Total OPEB Liability	\$ 4,967,520	4,547,369	4,166,828			

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OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the County recognized OPEB expense of \$212,918. At December 31, 2022, the County reported deferred outflows (inflows) of resources in relation to OPEB from the following sources:

	D	eferred]	Deferred
	O	utflows		Inflows
Changes in assumptions	\$	387,660	\$	1,836,785
Differences between expected and actual experience		452,801		1,678,993
Total	\$	840,461	\$	3,515,778

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

Years Ending December 31:	
2023	\$ (333,722)
2024	(333,722)
2025	(333,722)
2026	(333,722)
2027	(333,723)
Thereafter	 (1,006,706)
	\$ (2,675,317)

(m) Lease Receivables

The County has the following lease receivables as of December 31, 2022:

- O A lease for the use of Arrowhead Stadium with an initial amount of \$4,272,088, fixed annual payments of \$450,000, and an interest rate of 1.161%. As of December 31, 2022, the receivable was \$3,824,567 with 97 months remaining on the lease and 2 extension options, each for 60 months. The value of the associated deferred inflow of resources was \$3,801,766 as of December 31, 2022, with \$470,322 recognized as revenue during the year.
- O A lease for the use of Kauffman Stadium with an initial amount of \$4,272,088, fixed annual payments of \$450,000, and an interest rate of 1.161%. As of December 31, 2022, the receivable was \$3,824,567 with 97 months remaining on the lease and 2 extension options, each for 60 months. The value of the associated deferred inflow of resources was \$3,801,766 as of December 31, 2022, with \$470,322 recognized as revenue during the year.

Notes to Basic Financial Statements
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O A lease with T-Mobile for the use of Cellular Towers with an initial amount of \$682,507, fixed monthly payments of \$2,750, and an interest rate of 1.587%. As of December 31, 2022, the receivable was \$659,261 with 238 months remaining on the lease. The value of the associated deferred inflow of resources was \$649,804 as of December 31, 2022, with \$32,704 recognized as revenue during the year.

(n) Prior Period Adjustment

In 2022, the County determined \$1,605,844 of expenditures should have been reported in 2021 for the Anti-Crime Sales Tax Fund. The change was recorded as a prior period adjustment to fund balance in the Anti-Crime Sales Tax Fund and total net position for governmental activities as of December 31, 2021.

(o) Subsequent Event

In May 2023, the County issued the tax-exempt Series 2023A Special Obligation Bonds in the amount of \$273,985,000. The proceeds of the Series 2023A Bonds will be used (i) to pay the costs of designing, constructing, equipping, furnishing and improving of a new detention center facility, (ii) to fund the capitalized interest fund, and (iii) to pay costs related to the issuance of the Series 2023A Bonds.

The total derived from the sale of bonds was \$283,363,487. \$262,000,000 of this amount was deposited into a Project Fund, \$19,735,227 was deposited into the Capitalized Interest Fund, and \$585,569 was deposited into the Cost of Issuance Fund after paying the Underwriter's Discount of \$1,042,691. The premium generated at closing of the Series 2023A Bonds was \$9,378,487.

The Series 2023A Bonds are fixed-rate obligations with interest rates from 4.00% to 5.25%. The final maturity of the bonds is December 1, 2058. At the option of the County, Series 2023A Bonds may be called for redemption and payment prior to maturity on December 1, 2033, and thereafter, in whole or in part. S&P Global Ratings has assigned the Series 2023A Bonds a long-term municipal bond rating of "AA-."

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

General Fund

Year ended December 31, 2022

	Year ended Dece				
	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes: Property taxes \$ Sales taxes Other taxes	34,227,294 53,561,000 2,098,800	- - -	34,227,294 53,561,000 2,098,800	35,723,746 62,031,632 2,123,342	1,496,452 8,470,632 24,542
Total taxes	89,887,094	-	89,887,094	99,878,720	9,991,626
Licenses and permits: Liquor	710,000		710,000	715,197	5,197
Total licenses and permits	710,000		710,000	715,197	5,197
Intergovernmental: Local governments State reimbursements Federal grants	445,808 11,708,712 881,000	(138,689)	445,808 11,708,712 742,311	413,073 14,490,887 872,792	(32,735) 2,782,175 130,481
Total intergovernmental	13,035,520	(138,689)	12,896,831	15,776,752	2,879,921
Charges for services: Tax collection fees and penalties Recording fees Prisoner board Leases and rental charges	24,086,000 2,592,000 534,585	- - - -	24,086,000 2,592,000 534,585	25,996,460 2,576,772 564,789	1,910,460 (15,228) 30,204
Other fees and commissions	287,930		287,930	631,507	343,577
Total charges for services	27,500,515		27,500,515	29,769,528	2,269,013
Fines and forfeitures: Court costs Court fees	668,000 815,000	- - -	668,000 815,000	660,385 870,320	(7,615) 55,320
Total fines and forfeitures	1,483,000		1,483,000	1,530,705	47,705
Interest Miscellaneous	11,750 177,500	56,655	11,750 234,155	1,537,576 119,624	1,525,826 (114,531)
Total revenues	132,805,379	(82,034)	132,723,345	149,328,102	16,604,757
Expenditures: Current: General government: Legislative functions: County legislature Clerk of county legislature Legislative auditor Compliance County executive:	1,543,703 598,539 592,147 382,746	(7,913) - - -	1,535,790 598,539 592,147 382,746	1,394,565 542,862 420,896 362,588	141,225 55,677 171,251 20,158
County executive State of the County DTCH Repairs and Improvements County counselor County Memberships County Events Jackson County Land Trust Operations:	1,270,335 56,000 25,110,000 2,744,988 46,500 30,600 16,578	(20,000) (2,000) (1,592,395) 4,682,356	1,250,335 54,000 23,517,605 7,427,344 46,500 40,599 16,578	1,248,644 2,976 2,214,511 5,178,922 38,222 31,834	1,691 51,024 21,303,094 2,248,422 8,278 8,765 16,578
Facilities management Detention Center Records Center rent Human resources Wellness Incentive Unemployement Compensation Tuition Assistance Merit Commission Ethics Commission Economic Development Office of Communications	10,779,141 5,000,000 209,593 1,040,989 75,000 69,000 30,000 46,215 10,051 130,539 655,067	1,435,263 3,921,691 7,187 (2,450) 21,000 - - - (9,999)	12,214,404 8,921,691 216,780 1,038,539 96,000 69,000 30,000 46,215 10,051 120,540 655,067	8,967,988 9,033,775 216,779 951,962 75,405 31,984 - 12,810 5,944 47,410 630,268	3,246,416 (112,084) 1 86,577 20,595 37,016 30,000 33,405 4,107 73,130 24,799

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

General Fund

Year ended December 31, 2022

Variance with

		Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive (Negative)
Financial services:						
Collections department	\$	2,935,657	-	2,935,657	2,916,270	19,387
Tax Sale		499,774	-	499,774	398,297	101,477
Budget Office		297,362	(9,999)	287,363	236,585	50,778
Purchasing		470,660	_	470,660	467,178	3,482
Finance department		2,190,585	9,331,784	11,522,369	2,298,525	9,223,844
Information technology		13,302,957	3,833,405	17,136,362	11,572,760	5,563,602
Security Camera		100,000	-	100,000	84,587	15,413
Records department		1,192,338	(7,187)	1,185,151	1,013,075	172,076
Judicial functions:						
Family court		22,304,457	10,514	22,314,971	20,604,003	1,710,968
Family court – facilities		393,891	59,326	453,217	441,215	12,002
Circuit court		12,212,134	(123,391)	12,088,743	12,794,169	(705,426)
County municipal court		414,495	-	414,495	347,301	67,194
Public Defender Rent		338,338	-	338,338	338,338	-
Prosecuting attorney:						
Prosecuting attorney		6,299,828	(468,966)	5,830,862	4,873,120	957,742
Support		3,087,219	-	3,087,219	2,756,976	330,243
Human relations and citizens complaints		192,347	-	192,347	150,863	41,484
Yard waste facility		9,215	105.204	9,215	1,846	7,369
Public Works Special Projects		850,000	185,204	1,035,204	1,013,204	22,000
Nondepartmental:		1 247 172		1 247 172	1 250 764	00.400
Kansas City Election Board Kansas City Election Board Prim		1,347,173	-	1,347,173	1,258,764	88,409
		498,192	-	498,192	259,583	238,609
Kansas City Election Board Gen Jackson County Election Board		540,159 1,808,929	-	540,159 1,808,929	320,175 1,901,487	219,984 (92,558)
Jackson County Election Board Prim		700,000	-	700,000	283,251	416,749
Jackson County Election Board Gen		805,000	-	805,000	374,406	430,594
3% state-mandated contingency		3,983,839	(3,983,839)	303,000	3/4,400	430,394
MARC Safety Net		112,316	(3,763,637)	112,316	109,827	2,489
JC Extension Center		10,000	-	10,000	109,627	10,000
Total general government	_	127,334,596	17,269,590	144,604,186	98,226,150	46,378,036
Public safety:	_					
Corrections		21,550,532	(818,934)	20,731,598	5,193,491	15,538,107
Sheriff		12,952,939	158,068	13,111,007	5,450,223	7,660,784
MO West Interdiction & Narcotics Task Force		-	66,589	66,589	39,153	27,436
MO West Interdiction & Narcotics TF State		-	4,468	4,468	2,022	2,446
Traffic Unit	_		572,183	572,183	226,581	345,602
Total public safety		34,503,471	(17,626)	34,485,845	10,911,470	23,574,375
Culture and recreation	_					
FIFA World Cup		-	15,000	15,000	15,000	_
JC Sport Authority Payroll		1,452,675	· -	1,452,675	1,416,126	36,549
Total Culture and recreation	_	1,452,675	15,000	1,467,675	1,431,126	36,549
Debt service:	_	1,432,073	13,000	1,407,073	1,431,120	30,347
Principal retirement		105,011		105,011	1,116,188	(1,011,177)
*		103,011	-	103,011		
Interest and fiscal charges	_	-	-	-	19,623	(19,623)
Total expenditures	_	163,395,753	17,266,964	180,662,717	111,704,557	68,958,160
Excess (deficiency) of revenues						
over (under) expenditures		(30,590,374)	(17,348,998)	(47,939,372)	37,623,545	85,562,917
Other financing sources (uses):						
Transfers in		89,564,888	-	89,564,888	19,664,888	69,900,000
Transfers out		(53,256,602)	639,033	(52,617,569)	(18,945,061)	(33,672,508)
Excess (deficiency) of revenues and	_	(==, ==, ==,)		(= ,= ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1) 1) 1	(==)==)====)
other financing sources over (under)						
expenditures and other						
financing uses	\$	5,717,912	(16,709,965)	(10,992,053)	38,343,372	121,790,409
Fund balance – beginning of year	_				99,398,404	
Encumbrances outstanding – beginning of year					(21,176,861)	
Encumbrances outstanding – beginning of year Encumbrances canceled					(21,1/0,001)	
					72 507 027	
Encumbrances outstanding – end of year					23,587,837	
Fund balance – end of year				:	140,152,752	

Required Supplementary Information (Unaudited)

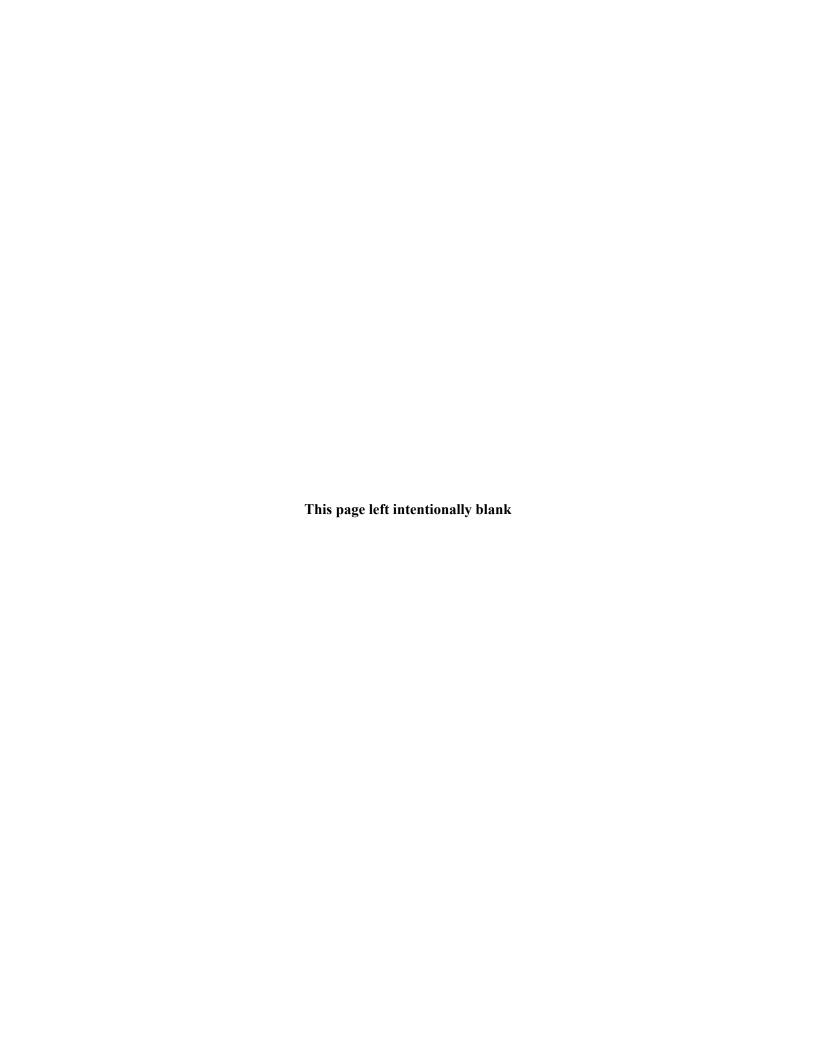
Budgetary Comparison Schedule

ARPA Fund

Year ended December 31, 2022

Variance with

	Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive
Revenues:					
Intergovernmental: Federal grants	52,227,809	-	52,227,809	40,483,314	(11,744,495)
Total intergovernmental	52,227,809	_	52,227,809	40,483,314	(11,744,495)
Total revenues	52,227,809		52,227,809	40,483,314	(11,744,495)
Expenditures:					
Current:					
Operations:					
Facilities management - Health Bldg	_	572,746	572,746	525,326	47,420
Facilities management - Admin Bldg	_	986,266	986,266	986,805	(539)
DTCH Repairs and Improvements	_	1,748,109	1,748,109	1,748,109	(337)
Jackson County Health Dept	_	3,200,000	3,200,000	2,447,492	752,508
Financial services:		3,200,000	3,200,000	2,117,172	752,500
Human Resources	_	461,400	461,400	463,390	(1,990)
Information Technology	_	6,159,983	6.159.983	6,159,982	(1,,,,0)
Finance department		9,001,120	9,001,120	9,001,120	
Public Safety		7,001,120	7,001,120	7,001,120	
Correction	_	13,981,326	13.981.326	13,980,515	811
Sheriff		6,861,673	6,861,673	6,861,673	011
Non-departmental:		0,001,073	0,001,073	0,001,073	
	7 820 000	(4.020.000)	2 000 000	2 000 000	
Disadvantaged Communitites	7,820,000	(4,820,000)	3,000,000	3,000,000	-
Food Insecurity	-	1,000,000	1,000,000	1,000,000	-
Housing Resource Commission		1,050,000	1,050,000	1,050,000	-
Palestine	120,000	-	120,000	120,000	-
Mattie Rhodes	30,000	-	30,000	30,000	-
Guadalupe Center	30,000	-	30,000	30,000	-
Pub Health	9,277,809	(5,082,383)	4,195,426	3,790,197	405,229
Total expenditures	17,277,809	35,120,240	52,398,049	51,194,609	1,203,440
Other financing sources (uses): Operating Transfers	(34,950,000)	34,950,000	_	_	_
1 0	(= 1,5 = 0,0 = 0)	- 1,7 - 1,1 - 1			
Excess (deficiency) of revenues over and other financing sources over (under) expenditures and other financing uses	\$34,950,000	(35,120,240)	(170,240)	(10,711,295)	(12,947,935)
Fund balance – beginning of year Encumbrances outstanding – beginning of year				(3,892,092)	
Encumbrances canceled				-	
Encumbrances outstanding – end of year Fund balance – end of year			\$	14,603,387	
•					



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

Anti-Crime Sales Tax Fund

Year ended December 31, 2022

Variance with

		Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive (Negative)
_	-	Buuget	Revisions	Duuget	Actuai	(Negative)
Revenues:						
Taxes: Sales taxes	\$	26,772,612	_	26,772,612	31,066,004	4,293,392
Total taxes	_	26,772,612		26,772,612	31,066,004	4,293,392
	-	20,772,012		20,772,012	31,000,004	4,293,392
Intergovernmental: Federal grants		155,500	615,689	771,189	618,066	(153,123)
Local governments		155,500	-	-	1,300	1,300
Total intergovernmental	_	155,500	615,689	771,189	619,366	(151,823)
Interest	_				167,977	167,977
Miscellaneous	_	-	<u>-</u>		3,531	3,531
Total revenues	_	26,928,112	615,689	27,543,801	31,856,878	4,313,077
Expenditures:						
Current:						
General government: County Executive:						
Boards and Commissions		_	2,500	2,500	_	2,500
Judicial functions:			2,000	2,500		2,500
Circuit court		2,180,597	-	2,180,597	2,008,096	172,501
Family court	_	2,199,641		2,199,641	1,898,342	301,299
Total general government	_	4,380,238	2,500	4,382,738	3,906,438	476,300
Public safety:						
Divisions of administration:						
Corrections department		4,621,780	(2.500)	4,621,780	4,621,780	207.257
Detention center-population control Prosecuting attorney:		853,518	(2,500)	851,018	643,661	207,357
Anti-violence				-		-
COMBAT administration		1,238,869	-	1,238,869	995,352	243,517

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

Anti-Crime Sales Tax Fund

Year ended December 31, 2022

	rear ended Dece	ember 31, 2022			
	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Criminal prosecution \$	4,665,767	-	4,665,767	4,619,446	46,321
Deferred prosecution	992,041	(61,537)	930,504	793,770	136,734
Drug task force - Joint Operation	-	493,081	493,081	316,118	176,963
Drug task force - JAG - 2020/21	-	284,039	284,039	_	284,039
Drug task force - JAG - 2021/22	-	209,224	209,224	209,223	1
Kansas City police department	3,467,689	_	3,467,689	3,467,689	-
Jackson County Drug Task Force	3,623,189	(160,000)	3,463,189	2,675,348	787,841
Sheriff DARE program	-	150,000	150,000	131,628	18,372
Violance Against Women	-	253,500	253,500	250,087	3,413
Victims Of Crime Act	-	558,077	558,077	361,962	196,115
COMBAT Precription Drug Monitoring Program	-	-	-	32,241	(32,241)
COMBAT Program	12,814,396	(150,000)	12,664,396	12,445,355	219,041
Total public safety	32,277,249	1,573,884	33,851,133	31,563,660	2,287,473
Total expenditures	36,657,487	1,576,384	38,233,871	35,470,098	2,763,773
Excess (deficiency) of revenues over (under) expenditures	(9,729,375)	(960,695)	(10,690,070)	(3,613,220)	7,076,850
Other financing sources (uses):					
Transfers in	_	_	-	433,772	433,772
Transfers out	-	(15,382)	(15,382)	(15,382)	´ -
Excess (deficiency) of revenues and other financing sources over (under)					
expenditures and other financing uses \$	(9,729,375)	(976,077)	(10,705,452)	(3,194,830)	7,510,622
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – and of year				16,571,319 (3,079,301) 164,472 2,005,159	
Encumbrances outstanding – end of year					
Fund balance – end of year			\$	12,466,819	

Required Supplementary Information (Unaudited)

Notes to Budgetary Comparison Schedules

December 31, 2022

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 \$(16.7) million (net) for the General Fund, \$(58.2) million (net) for the Special Revenue Funds, \$0 (net) for the Debt Service Funds, \$0 (net) for the Capital Project Funds and \$(26) thousand 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.

Required Supplementary Information (Unaudited)

Notes to Budgetary Comparison Schedules

December 31, 2022

• 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.

Required Supplementary Information (Unaudited)

Notes to Budgetary Comparison Schedules

December 31, 2022

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

				Anti-Crime	
		General	ARPA	Sales Tax	
		Fund	Fund	Fund	Total
Excess (deficiency) of revenues and					
other financing sources					
over (under) expenditures and					
other financing (uses)					
(budget basis)	\$	38,343,372	(10,711,295)	(3,194,830)	24,437,247
Encumbrances outstanding –					
beginning of year		(21,176,861)	(3,892,092)	(3,079,301)	(28,148,254)
Encumbrances canceled		_	_	164,472	164,472
Encumbrances outstanding –					
end of year		23,587,837	14,603,387	2,005,159	40,196,383
Excess (deficiency) of revenues and	-				
other financing sources over					
expenditures and other financing					
(uses) (GAAP basis) *	\$	40,754,348		(4,104,500)	36,649,848

^{* -} Includes the impact of the prior period adjustment in the Anti-Crime Sales Tax Fund

Required Supplementary Information (Unaudited)
Condition Rating of the County's Street System
December 31, 2022

Percentage of lane – miles in good or better condition

	2022	2021	2020
Major arterial	1.00 %	1.00 %	0.61 %
Arterial	3.00	3.00	3.09
Local	44.00	42.00	41.03
Collector	18.00	17.00	17.23
Overall system	66.00	63.00	61.96

Percentage of lane – miles in substandard condition

	2022	2021	2020
Major arterial	1.00 %	1.00 %	1.30 %
Arterial	3.00	3.00	3.01
Local	19.00	22.00	22.83
Collector	11.00	11.00	10.90
Overall system	34.00	37.00	38.04

Comparison of needed-to-actual maintenance/preservation 2022 2021 2020 2019 2018 Major arterial: Needed \$ 40,000 30,000 13,302 11,064 146,286 Actual 37,155 35,135 11,567 9,621 127,205 Arterial: 250,000 240,000 204,057 764,155 228,670 Needed 245,945 Actual 260,085 177,441 664,482 198,843 Local: Needed 4,500,000 4,350,000 3,630,147 2,450,594 3,098,736 Actual 4,607,220 4,356,740 3,156,650 2,130,952 2,694,554 Collector: Needed 2,500,000 2,385,000 1,977,082 1,099,335 885,958 Actual 2,526,540 2,389,180 1,719,202 955,944 770,398 Overall system: Needed 7,290,000 7,005,000 5,824,588 4,325,148 4,359,650 5,064,860 3,760,999 3,791,000 Actual 7,431,000 7,027,000 Difference (141,000)(22,000)759,728 564,149 568,650

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 Revised Pension Plan Required Supplementary Information – UNAUDITED December 31, 2022

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

	Plan Year End June 30,										
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	
County's proportion of the net pension liability	92.18%	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	44,377,642	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	65,527,139	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	67.72%	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	87.20%	99.80%	86.10%	87.20%	85.95%	82.26%	76.74%	81.25%	86.20%	83.09	

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

Schedule of Employer Contributions - Last Ten Years

				6	
		Contributions		Contributions	
		Contributions		in relation to	
		as % of	Actuarially	the actuarially	Contribution
	Covered	covered	determined	determined	deficiency
	Payroll	payroll	contribution	contribution	(excess)
Year Ended December 31,					
2022	63,791,404	16.7%	7,449,435	10,669,053	(3,219,618)
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 2022, tables and assumptions for mortality, cost of living adjustments, salary increases, retirement, disability, and termination were changed, based on the results of an experience study.

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 fundivalue 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 Revised Pension Plan Required Supplementary Information – UNAUDITED December 31, 2022

Notes to Required Supplementary Information for Contributions

Valuation Date July 1, 2022

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 3.00% to 6.00%

Mortality

Active and Terminated Vested Participants 2010 Public General Amount-Weighted Mortality Table for

Healthy Employees projected using Scale MP-2021 on a

generational basis.

Beneficiaries and Retirees 2010 Public General Amount-Weighted Below-Median

Mortality Table for Healthy Retirees (multipled by 1.038 for males and 1.190 for females), projected using Scale MP-2021

on a generational basis.

Disabled Members 2010 Public General Amount-Weighted Mortality Table for

Disabled Retirees, projected using Scale MP-2021 on a

generational basis.

See accompanying independent auditors' report.

Jackson County, Missouri OPEB Plan Required Supplementary Information – UNAUDITED December 31, 2022

Schedule of Changes in Total OPEB Liability and Related Ratios

<u> </u>		Year End De	cember 31,		
	2022	2021	2020	2019	2018
Total OPEB Liability, Beginning of Year	5,721,309	5,636,802	5,769,572	6,398,731	6,145,365
Service costs	421,221	356,354	333,911	330,433	339,734
Interest costs	125,419	117,315	180,154	246,050	208,261
Changes in benefit terms	-	-	-	-	(517,804)
Changes in asumptions and inputs	(1,259,998)	484,576	(134,689)	(395,239)	(489,650)
Difference between expected and actual experience	(471,501)	(858,308)	(315,457)	(724,343)	827,389
Employer Contributions (benefit payments)	10,919	(15,430)	(196,689)	(86,060)	(114,564)
Net change	(1,173,940)	84,507	(132,770)	(629,159)	253,366
Total OPEB Liability, End of Year	4,547,369	5,721,309	5,636,802	5,769,572	6,398,731
Covered-Employee Payroll	81,152,435	76,452,524	72,478,026	69,409,476	72,765,669
Total OPEB Liability as a Percentage of Covered-Employee Payroll	5.60%	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:

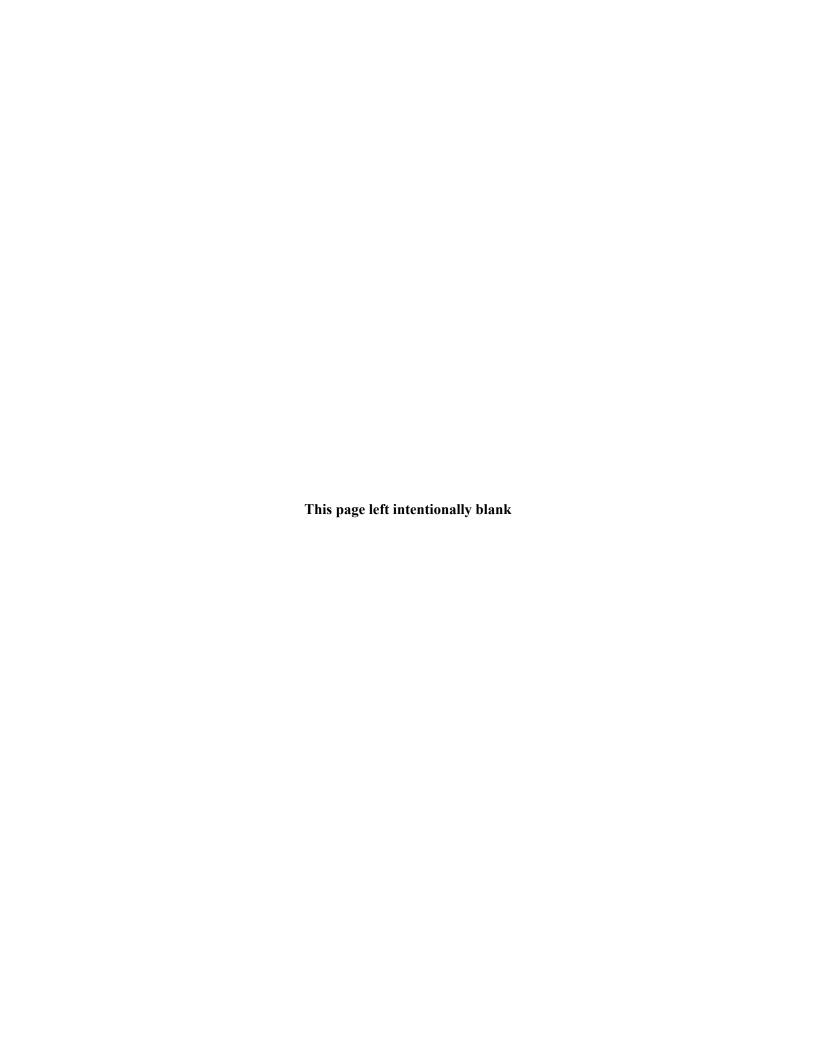
There are no assets accumulated in a trust to pay related benefits for the OPEB plan.

Benefit Changes

There were no changes to benefit terms for the years ended December 31, 2022 and 2021.

Changes of Assumptions

There were no changes to assumptions for the years ended December 31, 2022 and 2021.



Combining Balance Sheet

Major General Funds

December 31, 2022

Major Funds

Assets	_	General Fund	County Improvement Fund	Total General Funds
Assets:				
Cash and cash equivalents	\$	73,118,995	41,733,711	114,852,706
Receivables (net of allowance for uncollectible):				
Taxes		33,808,534	-	33,808,534
Tax assessment and collection fees		7,634,158	-	7,634,158
Intergovernmental		2,366,083	227	2,366,083
Accounts Accrued interest		1,897,657	327	1,897,984
Prepaid expenditures		110,072 341,044	98,011	208,083 341,044
Due from other funds		251,583	_	251,583
Total assets	\$	119,528,126	41,832,049	161,360,175
	=	<u> </u>		
Liabilities:				
Accounts payable	\$	5,075,216	2,880,333	7,955,549
Salaries, taxes, and benefits	Ψ	5,693,286	-	5,693,286
Intergovernmental payables		1,639,222	26,674	1,665,896
Unearned revenues		301	· -	301
Total liabilities	_	12,408,025	2,907,007	15,315,032
Deferred inflows of resources:				
Unavailable revenue – property taxes	_	5,892,391		5,892,391
Total deferred inflows of resources	_	5,892,391		5,892,391
Fund balances:				
Nonspendable:				
Prepaid expenditures		341,044	-	341,044
Assigned:		104 100		104.100
Wellness education		194,108	210 020	194,108
Equipment Mass appraisal system		1,750	318,928 5,356,758	318,928 5,358,508
Maintenance and repair (encumbrances)		191,542	1,577,857	1,769,399
Purchases on order (encumbrances)		1,139,026	1,577,657	1,139,026
Contractual services (encumbrances)		1,151,421	13,850,556	15,001,977
Compensated absences		6,463,652	-	6,463,652
Subsequent year appropriation		5,554,266	_	5,554,266
Unassigned		86,190,901	17,820,943	104,011,844
Total fund balances		101,227,710	38,925,042	140,152,752
Total liabilities, deferred inflows of		_	_	_
resources, and fund balances	\$ _	119,528,126	41,832,049	161,360,175

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

Major General Funds

Year ended December 31, 2022

Major Funds

	_	General Fund	County Improvement Fund	Eliminate Transfers	Total General Funds
Revenues:					
Taxes:	Ф	25 722 746			25 722 746
Property taxes	\$	35,723,746	-	-	35,723,746
Sales taxes Other taxes		62,031,632	-	-	62,031,632
		2,123,342 715,197	-	-	2,123,342 715,197
Licenses and permits		,	-	-	
Intergovernmental		15,776,752	-	-	15,776,752
Charges for services Fines and forfeitures		29,769,528 1,530,705	-	-	29,769,528 1,530,705
Interest		1,287,735	249,841	-	1,530,703
Miscellaneous		1,287,733	327	-	1,337,376
Miscerialicous	_	119,297	321	<u>-</u>	119,024
Total revenues	_	149,077,934	250,168		149,328,102
Expenditures: Current:					
General government		78,972,619	9,476,443	-	88,449,062
Public safety		10,539,086	4,665,697	-	15,204,783
Road, highways and bridges		-	411,250	-	411,250
Culture and recreation		1,431,126	2,661,550	-	4,092,676
Debt service:					
Principal retirement		1,116,188	-	-	1,116,188
Interest and fiscal charges		19,623	-	-	19,623
Total expenditures		92,078,642	17,214,940	-	109,293,582
Excess (deficiency) of revenues over (under) expenditures		56,999,292	(16,964,772)		40,034,520
Other financing sources (uses):					
Transfers in		2,664,889	17,000,000	(17,000,000)	2,664,889
Transfers out		(18,755,061)	(190,000)	17,000,000	(1,945,061)
Total other financing sources (uses)	_	(16,090,172)	16,810,000		719,828
Net change in fund balances	_	40,909,120	(154,772)		40,754,348
Fund balances – beginning of year		60,318,590	39,079,814	-	99,398,404
Fund balances – end of year	\$	101,227,710	38,925,042	-	140,152,752

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2022
Special

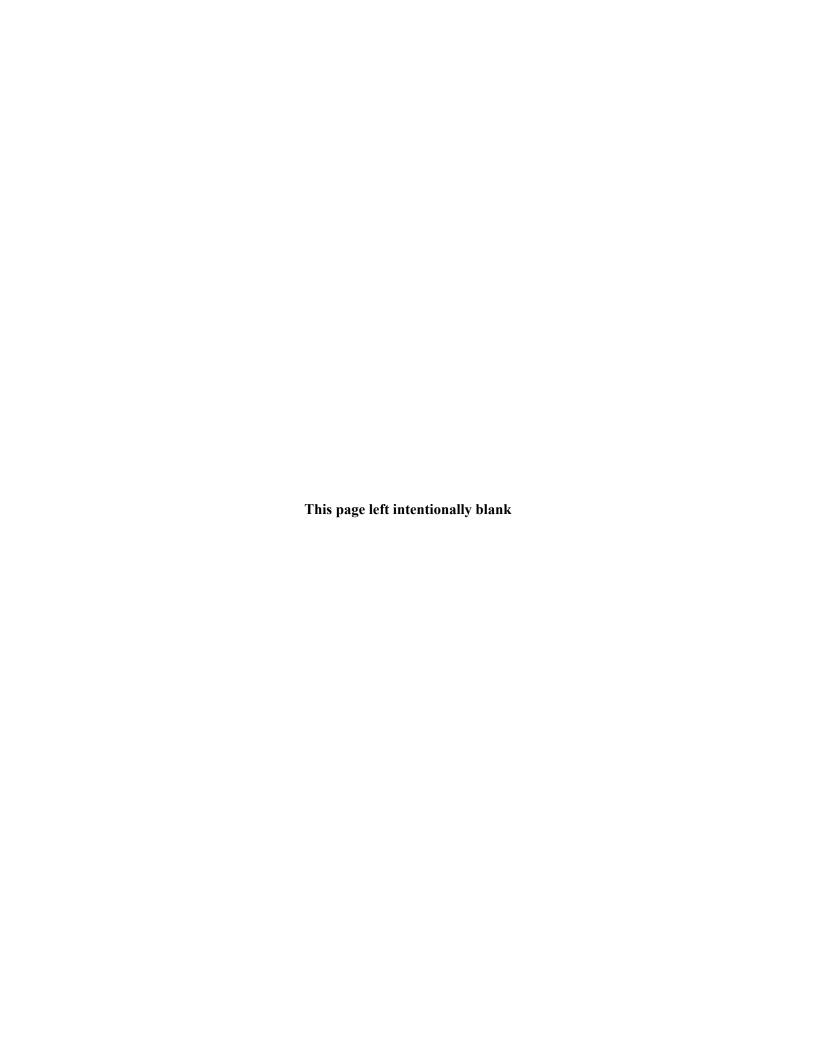
December	31, 20				
Assets	R	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Assets:					
Cash and cash equivalents Restricted assets:	\$	29,533,743	-	-	29,533,743
Cash and cash equivalents		_	853,687	13,720,789	14,574,476
Accrued interest		_	2,483	52,340	54,823
Receivables (net of allowance for uncollectible)			2,103	32,310	31,023
Taxes		31,083,234	_	_	31,083,234
Tax assessment and collection fees		4,657,895	_	_	4,657,895
Intergovernmental		2,043,726	-	-	2,043,726
Accounts		560,591	-	-	560,591
Lease receivable		-	-	-	-
Prepaid expenditures	_	21,429			21,429
Total assets	\$	67,900,618	856,170	13,773,129	82,529,917
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	\$	3,752,031	-	-	3,752,031
Accounts payable from restricted assets		-	-	3,607,874	3,607,874
Salaries, taxes, and benefits		1,286,391	-	-	1,286,391
Intergovernmental payable		-	-	-	-
Due to other funds		233,429	-	-	233,429
Unearned revenue	_	10,013,841			10,013,841
Total liabilities	_	15,285,692		3,607,874	18,893,566
Deferred inflows of resources:					
Unavailable revenue – property taxes		7,938,164	-	-	7,938,164
Deferred inflow - leases	_				
Total deferred inflows of resources	_	7,938,164			7,938,164
Fund balances:					
Nonspendable:					24.420
Prepaid expenditures		21,429	-	-	21,429
Restricted:		0.44.020			0.44.020
Prosecuting attorney's activities Assessment maintenance		844,038 9,565,189	-	-	844,038 9,565,189
Document preservation		568,426	-	-	568,426
Emergency telephone system		5,506,655	-	-	5,506,655
Emergency rental assistance		8,359,897	-	-	8,359,897
Homeless assistance		229,627	_	_	229,627
Domestic violence shelter funding		55,235	_	_	55,235
Law enforcement		1,476,381	_	_	1,476,381
Road construction and maintenance		6,950,622	_	_	6,950,622
Health and welfare		10,075,548	-	-	10,075,548
Juvenile services		3,611	-	-	3,611
Sewer system service		141,663	-	-	141,663
Truman Sports Complex activities		-	-	9,831,777	9,831,777
Culture and recreation		8,558,142	-	-	8,558,142
Rock Island Railroad project		189,651	-	333,478	523,129
Debt service		1 40 - 0 -	856,170	-	856,170
Compensated absences		1,485,867	-	-	1,485,867
Unassigned Total fund balances	_	(9,355,219)	956 170	10 165 255	(9,355,219)
	s —	44,676,762 67,900,618	856,170 856,170	10,165,255	55,698,187 82,529,917
Total liabilities, deferred inflows of resources and fund balances	» =	07,900,018	830,170	13,//3,129	82,329,91/

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

Nonmajor Governmental Funds

Year ended December 31, 2022
Special Debt

Y	ear end	ded December 31,	, 2022		
		Special	Debt	Capital P	70.4.1
	<u>_</u>	Revenue Funds	Service Funds	Project Funds	Total
Revenues:					
Taxes:					
Property taxes	\$	52,639,642	-	-	52,639,642
Sales taxes		377	-	-	377
Other taxes		1,420,273	-	-	1,420,273
Licenses and permits		1,492,453	-	-	1,492,453
Intergovernmental		26,221,012	1,401,647	-	27,622,659
Charges for services		18,962,455	-	-	18,962,455
Fines and forfeitures		122,257	-	-	122,257
Interest		49,053	32,208	149,366	230,627
Miscellaneous	_	1,639,798			1,639,798
Total revenues	_	102,547,320	1,433,855	149,366	104,130,541
Expenditures:					
Current:					
General government		9,095,841	_	_	9,095,841
Public safety		13,951,239	_	_	13,951,239
Road, highways and bridges		9,796,296	-	-	9,796,296
Health, welfare and community		, ,			, ,
development		36,436,138	_	-	36,436,138
Culture and recreation		12,707,286	-	26,879,119	39,586,405
Capital outlay:					
Culture and recreation		-	-	2,108,755	2,108,755
Debt service:					
Principal retirement		11,166	8,669,043	-	8,680,209
Interest and fiscal charges		566	3,917,406	-	3,917,972
Total expenditures	_	81,998,532	12,586,449	28,987,874	123,572,855
Excess (deficiency) of revenues	_				
over expenditures	_	20,548,788	(11,152,594)	(28,838,508)	(19,442,314)
Other financing sources (uses):					
Lease issuance		138,876	_	_	138,876
Transfers in		3,720,643	11,167,784	33,479,001	48,367,428
Transfers out		(21,688,305)	-	-	(21,688,305)
	_		11.165.501	22 450 004	
Total other financing sources (uses)	_	(17,828,786)	11,167,784	33,479,001	26,817,999
Net change in fund balances		2,720,002	15,190	4,640,493	7,375,685
Fund balances – beginning of year	_	41,956,760	840,980	5,524,762	48,322,502
Fund balances – end of year	\$ _	44,676,762	856,170	10,165,255	55,698,187



NONMAJOR

SPECIAL REVENUE FUNDS

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

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

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.

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.

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.

Prosecuting Attorney Training Fund is used solely for the purpose of additional training for circuit and prosecuting attorneys and their staffs.

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.

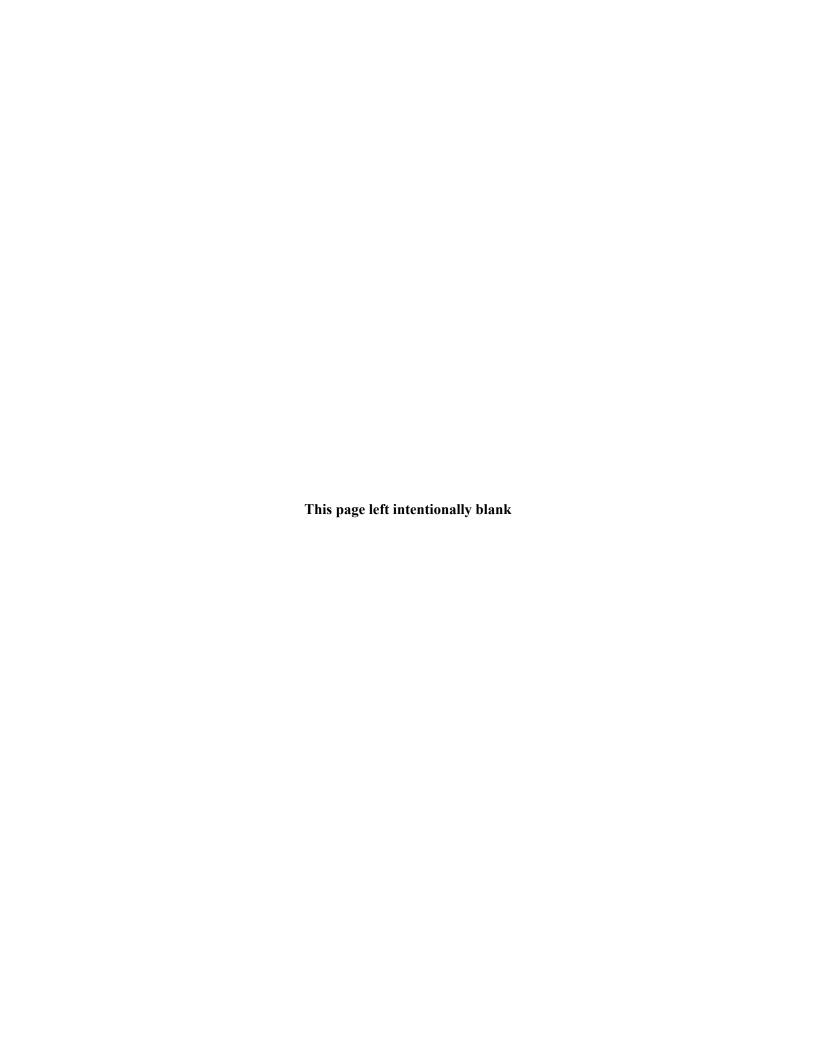
Recorder Technology Fund is used to account for the portions of recording fees to be used for the purchase, installation and maintenance of modern technology under RSMo 59.800.

NONMAJOR SPECIAL REVENUE FUNDS

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.



Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2022

Assets	Assessment Reimburseme		Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Health	Homeless Assistance
Assets: Cash and cash equivalents Receivables (net of allowance for uncollectible):	\$ 6,478,284	4 77,518	500,000	684,773	41,333	307,547	11,026,313	914,182	388,386
Taxes	4 (57 90)	- -	-	-	-	-	-	14,408,514	-
Tax assessment and collection fees Intergovernmental Accounts	4,657,895	- - - 1,425	250,000	2,220	13,902	- - -	310,484 130,725	28,660 354,732	- -
Lease receivable Prepaid expenditures	11,706	- 5 -		<u> </u>			<u> </u>	1,640	
Total assets	\$ 11,147,885	78,943	750,000	686,993	55,235	307,547	11,467,522	15,707,728	388,386
Liabilities, Deferred Inflows of Resources, and Fund Balances									
Liabilities: Accounts payable Salaries, taxes, and benefits Due to other funds	\$ 147,050 301,964		750,000 - -	1,826 3,643	- - -	- - -	52,799 69,700	1,663,303 296,591	154,476 849
Unearned revenue	-	<u> </u>					10,013,841		
Total liabilities	449,014	4	750,000	5,469			10,136,340	1,959,894	155,325
Deferred inflows of resources: Unavailable revenue – property taxes Deferred inflow - leases	914,212	2 -	- -		-			3,326,733	- -
Total deferred inflows of resources	914,212	2 -						3,326,733	
Fund balances: Nonspendable:									
Prepaid expenditures Restricted:	11,700	-	-	-	-	-	-	1,640	-
Prosecuting attorney's activities Assessment maintenance	9,565,189	- 78,943 9 -	-	-	-	-	325,918	-	-
Property tax collection activities Document preservation			-	-	-	-	-	-	-
Emergency telephone system Emergency rental assistance Homeless assistance			-	-	-	-	8,359,897	-	229,627
Domestic violence shelter funding Law enforcement		- -	-	679,421	55,235	307,547	-	-	
Maintenance and repair Road construction and maintenance Health and welfare		- -	-	-	-	-	1,996,975	10,075,548	-
Juvenile services Sewer system service			-	-	-	-	3,611	10,073,346	-
Truman Sports Complex activities Culture and recreation Rock Island Railroad project		- -	- -	-	-	-	-	-	-
Compensated absences Unassigned	207,764	4 - - <u>-</u>	- - -	2,103		- - -	(9,355,219)	343,913	3,434
Total fund balances	9,784,659	78,943		681,524	55,235	307,547	1,331,182	10,421,101	233,061
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,147,885	5 78,943	750,000	686,993	55,235	307,547	11,467,522	15,707,728	388,386

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(Continued)

Combining Balance Sheet Nonmajor Governmental Funds Special Revenue Funds December 31, 2022

						Prosecuting						
Assets		Inmate Security	Law Enforcement	Park	Prosecuting	Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
	_	Security	Emorcement	гагк	Attorney	1 raining	rees	recunology	Sewer	and bridge	System	Total
Assets: Cash and cash equivalents Receivables (net of allowance for uncollectible)	\$	399,835	58,408	3,165,582	447,416	5,415	407,133	182,225	143,813	-	4,305,580	29,533,743
Taxes Tax assessment and collection fees		-	-	8,998,392	-	-	-	-	-	7,676,328	-	31,083,234 4,657,895
Intergovernmental Accounts		33,793	2,708	20,199	5,324	887	-	-	-	-	1,449,258	2,043,726 560,591
Lease receivable Prepaid expenditures		-	2,700	8,083	-	-	-	-	-	-	-	21,429
Total assets	\$	433,628	61,116	12,192,256	452,740	6,302	407,133	182,225	143,813	7,676,328	5,754,838	67,900,618
Liabilities, Deferred Inflows of Resources, and Fund Balances	_					_						
Liabilities:												
Accounts payable Salaries, taxes, and benefits	\$	5,331	-	427,026 405,947	1,351 6,226	-	6,913 5,465	85	2,150	291,538 196,006	248,183	3,752,031 1,286,391
Due to other funds Unearned revenue		<u> </u>		<u> </u>	<u>-</u>				<u> </u>	233,429		233,429 10,013,841
Total liabilities	_	5,331		832,973	7,577		12,378	85	2,150	720,973	248,183	15,285,692
Deferred inflows of resources: Unavailable revenue – property taxe: Deferred inflow - leases		-	- -	2,021,434	- -	- -	- -	- -	-	1,675,785	- -	7,938,164
Total deferred inflows of resources		-		2,021,434					-	1,675,785		7,938,164
Fund balances:												
Nonspendable: Prepaid expenditures Restricted:		-	-	8,083	-	-	-	-	-	-	-	21,429
Prosecuting attorney's activitie: Assessment maintenance		-	-	-	432,875	6,302	-	-	-	-	-	844,038 9,565,189
Document preservation		-	-	-	- -	-	386,286	182,140	-	-	-	568,426
Emergency telephone system Emergency rental assistance		-	=	-	-	- -	-	-	-	-	5,506,655	5,506,655 8,359,897
Homeless assistance		-	-	-	-	-	-	-	-	-	-	229,627
Domestic violence shelter funding Law enforcement		428,297	61 116	-	-	-	-	-	-	-	-	55,235 1,476,381
Road construction and maintenance		428,297	61,116	_	-	-	_	_	_	4,953,647	_	6,950,622
Health and welfare		-	-	-	-	-	-	-	-	-,233,047	-	10,075,548
Juvenile services		_	_	_	-	_	_	_	_	_	_	3,611
Sewer system service		-	-	-	_	-	-	-	141,663	-	_	141,663
Culture and recreation		-	-	8,558,142	-	-	-	-	-	-	-	8,558,142
Rock Island Railroad projec		-	-	189,651	-	-	-	-	-	-	-	189,651
Compensated absences Unassigned		-	-	581,973	12,288	-	8,469	-	-	325,923	-	1,485,867 (9,355,219)
Total fund balances	_	428,297	61,116	9,337,849	445,163	6,302	394,755	182,140	141,663	5,279,570	5,506,655	44,676,762
Total liabilities, deferred inflows of resources,							· · · · · · · · · · · · · · · · · · ·		-			
and fund balances	\$	433,628	61,116	12,192,256	452,740	6,302	407,133	182,225	143,813	7,676,328	5,754,838	67,900,618

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

Nonmajor Governmental Funds

Special Revenue Funds

	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Health	Homeless Assistance
Revenues:									
Taxes:									
Property taxes	\$ -	-	-	-	-	-	-	24,919,751	-
Sales taxes	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	115.024	56.040	-	-	- 001 (22	-
Licenses and permits	997,101	-	2 000 000	115,934	56,840	25,307	21,936,641	801,633 116,652	-
Intergovernmental Charges for services	8,054,482	15,651	3,000,000	-	-	25,307	21,930,041	1,126,649	350,875
Fines and forfeitures	0,034,462	15,051	-		94,847		-	1,120,049	330,873
Interest	_	1,474	_	14,110	712	5,912	_	_	9,333
Miscellaneous	-	-,	-		-	-	-	1,528,855	10,317
Total revenues	9,051,583	17,125	3,000,000	130,044	152,399	31,219	21,936,641	28,493,540	370,525
Expenditures: Current:					_			_	
General government Public safety	7,137,248	-	- -	144,208	124,976	- -	742,219 470,824	132,349 5,758,746	645,535
Roads, highways, and bridges	-	-	-	-	=	-	316,974	-	-
Health, welfare, and community development	-	-	-	-	-	-	20,415,742	15,968,275	-
Culture and recreation	-	-	-	-	-	-	78,082	-	-
Debt service: Principal retirement									
Interest and fiscal charges	- -	-	-	-	-	- -	- -	-	-
Total expenditures	7,137,248			144,208	124,976		22,023,841	21,859,370	645,535
Excess (deficiency) of revenues	7,137,246			144,206	124,970		22,023,041	21,639,370	043,333
over expenditures	1,914,335	17,125	3,000,000	(14,164)	27,423	31,219	(87,200)	6,634,170	(275,010)
Other financing sources (uses): Lease issuance									
Transfers in	-	-	3,500,000	-	-	-	220,643	-	-
Transfers out	(987,125)	-	(6,500,000)	-	- -	- -	220,043	(5,242,587)	-
Total other financing sources (uses)	(987,125)		(3,000,000)				220,643	(5,242,587)	
			(3,000,000)						
Net change in fund balances	927,210	17,125	-	(14,164)	27,423	31,219	133,443	1,391,583	(275,010)
Fund balances – beginning of year	8,857,449	61,818		695,688	27,812	276,328	1,197,739	9,029,518	508,071
Fund balances – end of year	\$ 9,784,659	78,943		681,524	55,235	307,547	1,331,182	10,421,101	233,061

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

Nonmajor Governmental Funds

Special Revenue Funds

					Prosecuting						
	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Revenues:											
Taxes:											
	\$ -	-	15,990,995	-	-	-	-	-	11,728,896	-	52,639,642
Sales taxes	-	-	-	-	-	-	-	-	-	377	377
Other taxes	-	-	-	-	-	-	-	-	1,420,273	-	1,420,273
Licenses and permits	-	-	-	-	-	-	-	-	518,046	-	1,492,453
Intergovernmental	210.002	5,581	-	139,730	-	-	-	-	-	-	26,221,012
Charges for services Fines and forfeitures	218,063	2,535	276,804	-	- (202	253,228	145,874	71,794	-	8,446,500	18,962,455
Interest	5,381	15,727	-	9,149	6,302	8,056	-	307	-	-	122,257 49,053
Miscellaneous			47,570	9,149				31	53,025	<u> </u>	1,639,798
Total revenues	223,444	23,843	16,315,369	148,879	6,302	261,284	145,874	72,132	13,720,240	8,446,877	102,547,320
Expenditures: Current:											
General government	-	-	-	125,052	_	187,375	126,063	-	-	_	9,095,841
Public safety	162,306	23,722	-	-	-	· -	· -	-	512,219	6,754,238	13,951,239
Roads, highways, and bridges	-	-	-	-	-	-	-	-	9,479,322	-	9,796,296
Health, welfare, and community development	-	-	-	-	-	-	-	52,121	-	-	36,436,138
Culture and recreation Debt service:	-	-	12,629,204	-	-	-	-	-	-	-	12,707,286
Principal retirement	-	-	11,166	-	-	-	-	-	-	-	11,166
Interest and fiscal charges	<u> </u>	<u> </u>	566			<u> </u>				<u>-</u>	566
Total expenditures	162,306	23,722	12,640,936	125,052		187,375	126,063	52,121	9,991,541	6,754,238	81,986,800
Excess (deficiency) of revenues over (under) expenditures	61,138	121	3,674,433	23,827	6,302	73,909	19,811	20,011	3,728,699	1,692,639	20,548,788
Other financing sources (uses): Lease issuance	-	-	138,876	-	-	-	-	-	-	-	138,876
Transfers in	-	-	-	-	-	-	-	-	-	-	3,720,643
Transfers out			(4,390,572)					-	(3,768,021)	(800,000)	(21,688,305)
Total other financing sources (uses)			(4,251,696)						(3,768,021)	(800,000)	(17,828,786)
Net change in fund balances	61,138	121	(577,263)	23,827	6,302	73,909	19,811	20,011	(39,322)	892,639	2,720,002
Fund balances – beginning of year	367,159	60,995	9,915,112	421,336		320,846	162,329	121,652	5,318,892	4,614,016	41,956,760
Fund balances – end of year	\$ 428,297	61,116	9,337,849	445,163	6,302	394,755	182,140	141,663	5,279,570	5,506,655	44,676,762

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

Assessment Reimbursement Fund

		Y ear ended Decem				
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Intergovernmental: State reimbursements	\$_	947,252		947,252	997,101	49,849
Total intergovernmental	_	947,252	<u> </u>	947,252	997,101	49,849
Charges for services: Tax assessment fees Other fees and commissions	_	7,510,000 4,500	<u>-</u>	7,510,000 4,500	8,052,221 2,261	542,221 (2,239)
Total charges for services	_	7,514,500		7,514,500	8,054,482	539,982
Total revenues		8,461,752	-	8,461,752	9,051,583	589,831
Expenditures: Current: General government: County Counselor Commnications Fleet Replacement Financial services: Assessment department Collections Nondepartmental: Board of equalization Total general government Total expenditures Excess (deficiency) of revenues over (under) expenditures	- - - s	66,000 100,000 100,000 7,941,729 425,265 663,751 9,296,745 9,296,745 (834,993)	(9,990) 9,990 - - - -	66,000 100,000 90,010 7,951,719 425,265 663,751 9,296,745 9,296,745 (834,993)	48,718 90,010 6,312,086 425,264 408,003 7,284,081 7,284,081	66,000 51,282 - 1,639,633 1 255,748 2,012,664 2,012,664 2,602,495
Other financing sources (uses):	=	<u> </u>		· · · · · · · · · · · · · · · · · · ·		
Transfers out	_	(987,125)	<u> </u>	(987,125)	(987,125)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses Fund balance – beginning of year	\$ <u>_</u>	(1,822,118)		(1,822,118)	780,377 8,857,449	2,602,495
Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year Fund balance – end of year				\$	(1,559,291) 10,513 1,695,611 9,784,659	

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

Check Collection Fund

		y ear ended Decem	ber 31, 2022			
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – (Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$ _	18,500		18,500	15,651	(2,849)
Total charges for services		18,500	-	18,500	15,651	(2,849)
Interest	_				1,474	1,474
Total revenues	_	18,500	<u> </u>	18,500	17,125	(1,375)
Excess (deficiency) of revenues over (under) expenditures	\$_	18,500		18,500	17,125	(1,375)
Fund balance – beginning of year					61,818	
Fund balance – end of year				\$	78,943	

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

Convention/Sports Complex Fund

		I car chucu Decem	1001 31, 2022			
	_	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	
Deficiency of revenues under expenditures		3,000,000	-	3,000,000	3,000,000	-
Other financing sources (uses): Transfers in Transfers out	_	3,500,000 (6,500,000)	<u>-</u>	3,500,000 (6,500,000)	3,500,000 (6,500,000)	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	\$_	<u>-</u>	<u> </u>		-	
Fund balance – beginning of year	_					
Fund balance – end of year				5	§	

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

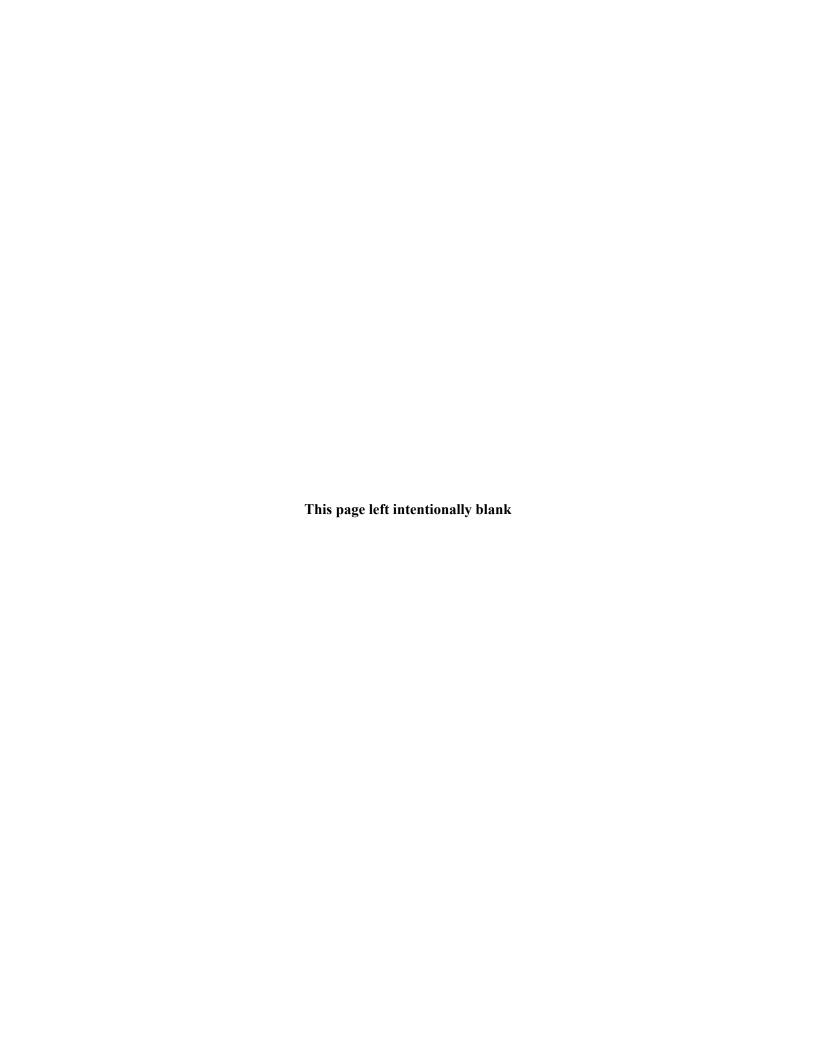
County Sheriff Revolving Fund

		r ear ended Decem		Variance with		
	_	Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive (Negative)
Revenues:						
Licenses and permits: Miscellaneous licenses	\$	247,000	<u> </u>	247,000	115,934	(131,066)
Total licenses and permits		247,000	-	247,000	115,934	(131,066)
Interest	_				14,110	14,110
Total revenues		247,000		247,000	130,044	(116,956)
Expenditures: Current: Public safety: Sheriff	_	622,643		622,643	115,360	507,283
Total public safety		622,643		622,643	115,360	507,283
Total expenditures	_	622,643		622,643	115,360	507,283
Excess (deficiency) of revenues over (under) expenditures	\$_	(375,643)		(375,643)	14,684	390,327
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances outstanding – end of year Fund balance – end of year	_			\$	695,688 (29,848) 1,000 681,524	

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

Domestic Abuse Fund

	rear ended December 31, 2022					
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues: Charges for services:						
Recording fees	\$_	54,000		54,000	56,840	2,840
Total charges for services	_	54,000		54,000	56,840	2,840
Fines and forfeitures: Court costs	_	100,200		100,200	94,847	(5,353)
Total fines and forfeitures		100,200	-	100,200	94,847	(5,353)
Interest		-	-	-	712	712
Total revenues		154,200		154,200	152,399	(1,801)
Expenditures: Current: General government:						
Domestic abuse program	_	125,000		125,000	125,000	
Total general government	_	125,000		125,000	125,000	
Total expenditures	_	125,000		125,000	125,000	
Excess (deficiency) of revenues over (under) expenditures	\$ _	29,200		29,200	27,399	(1,801)
Fund balance – beginning of year Encumbrances canceled Encumbrances outstanding – end of year					27,812 - 24	
Fund balance – end of year				\$	55,235	



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

Grant Fund

Year ended December 31, 2022

Y	ear ended Decemb	per 31, 2022			
_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:					
Intergovernmental:					
State grants \$	_	686,258	686,258	428,630	(257,628)
Local grants	_	-	-	66,429	66,429
Federal grants	82,500	13,431,841	13,514,341	21,441,582	7,927,241
Miscellaneous	-	146,250	146,250	-	(146,250)
-	92.500			21.026.641	
Total intergovernmental	82,500	14,264,349	14,346,849	21,936,641	7,589,792
Total revenues	82,500	14,264,349	14,346,849	21,936,641	7,589,792
Expenditures:					
Current:					
General government:					
Executive functions:					
Emergency Rental Assistance	-	1,466,087	1,466,087	1,466,086	1
Emergency Rental Assistance 2	-	9,139,137	9,139,137	8,060,944	1,078,193
Emergency Rental Assistance High Need	-	6,460,692	6,460,692	6,248,609	212,083
MHDC Emergency Rental Asst		13,000,000	13,000,000	13,000,000	-
Public Works					
MoDNR Stormwater	-	275,475	275,475	134,846	140,629
Haines Road Bridge Replacement	-	18,290	18,290	18,290	-
Buck O'Neil Bridge Study	-	300,000	300,000	300,000	-
Helmig Road Bridge	-	100,000	100,000	100,000	-
Stoenner Road Bridge	-	16,500	16,500	16,500	-
Special Project in Public Works	-	146,250	146,250	-	146,250
S Miller Road Bridge	-	613,790	613,790	613,790	-
Parks					
FEMA DR 4451	-	49,698	49,698	49,697	1
Constructions Services	-	950,000	950,000	950,000	-
Tree Removal MDC	-	12,700	12,700	11,625	1,075
Judicial functions:					
Disproporionate Minority Contact Coordinator	-	65,111	65,111	65,075	36
Domestic Relations 22-23	-	19,000	19,000	-	19,000
Family Treatment Court	-	33,446	33,446	13,589	19,857
Family Treatment Court 22-23	-	50,000	50,000	13,576	36,424
Gender Specialized Tracker Program	-	58,780	58,780	433	58,347
Juvenile Court Diversion Program	-	240,252	240,252	-	240,252
Juvenile Court Diversion Program	-	250,916	250,916	145,149	105,767
Juvenile Court Diversion 22-23	-	275,558	275,558	95,843	179,715
Rapid Response Visitation 2022	-	4,000	4,000	2,970	1,030
Prosecuting Attorney:					
Drug Abatement Response Team - 2021/22	-	177,115	177,115	80,416	96,699
High Intensity Drug Traffic 22-23	-	82,500	82,500	-	82,500
High Intensity Drug Traffic 2021/22	-	77,534	77,534	77,534	-
Innovative Prosecution Solutions for Combatting Viole	-	276,305	276,305	22,884	253,421
Jackson Count Drug Task Force	82,500	-	82,500	-	82,500
Justice Assistance Grant 2017-2022	-	17,894	17,894	13,480	4,414
Justice Assistance Grant 2018-2022	-	141,783	141,783	22,095	119,688
Justice Assistance Grant 2021	-	688,516	688,516	-	688,516
Organized Crime Drug Enforcement Task Force	-	39,856	39,856	9,516	30,340
Special Assistant US Attorney Program	-	171,165	171,165	122,443	48,722
Victims of Crime Act		84,727	84,727	85,059	(332)
Total general government	82,500	35,303,077	35,385,577	31,740,449	3,645,128
				-	<u> </u>

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

Grant Fund

	Yea	r ended December				
		Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Public safety:						
Coronavirus Emergency Supplemental DWI / Traffic Unit Salary 2021/22 Hazardous Moving Violations Enforcement 2021/22 HMV Enforcement 22-23 Impaired Driving Enforcement Impaired Driving Enforcement 22-23 Statewide Impaired Driving Local Violent Crime Preventation	\$	- - - - -	367,441 19,150 23,600 23,319 34,450 15,538	367,441 19,150 23,600 23,319 34,450 15,538	365,909 6,980 217 21,040 3,888 15,538	1,532 12,170 23,383 2,279 30,562
MoWIN 2021/22		-	25,000 33,946	25,000 33,946	24,000 33,254	1,000 692
Total public safety	-	-	542,444	542,444	470,826	71,618
Culture and Recreation: Rails to Trails - Greenwood Connector Project		-	18,200	18,200		18,200
Total culture and recreation		-	18,200	18,200	-	18,200
Total expenditures	_	82,500	35,863,721	35,946,221	32,211,275	3,734,946
Excess (deficiency) of revenues over (under) expenditures		-	(21,599,372)	(21,599,372)	(10,274,634)	11,324,738
Other financing sources:						
Transfers in	_		220,643	220,643	220,643	
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$_	<u>-</u>	(21,378,729)	(21,378,729)	(10,053,991)	11,324,738
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year Fund balance – end of year	=			s	1,197,739 (508,663) 9,696 10,686,401 1,331,182	

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

Health Fund

Year ended December 31, 2022

Variance with

	_	Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive (Negative)
Revenues:	_	<u> </u>				<u> </u>
Taxes:						
Property taxes Special Assessment	\$	24,658,086	<u>-</u>	24,658,086	24,918,618 1,133	260,532 1,133
Total taxes	_	24,658,086		24,658,086	24,919,751	261,665
Licenses and permits:						
Other	_	702,000		702,000	801,633	99,633
Total licenses and permits	_	702,000		702,000	801,633	99,633
Intergovernmental:						
Federal grants		49,000	-	49,000	48,950	(50)
State Reimbursements	-	-	36,577	36,577	67,702	31,125
Total intergovernmental	_	49,000	36,577	85,577	116,652	31,075
Charges for services:						
Public Administration Fee Other fees and commissions		747,000 204,000	-	747,000 204,000	735,081 391,568	(11,919) 187,568
Total charges for services	_	951,000		951,000	1,126,649	175,649
Miscellaneous	_	59,200		59,200	1,528,855	1,469,655
Total revenues	_	26,419,286	36,577	26,455,863	28,493,540	2,037,677
Expenditures:	_					
Current:						
General government:				252022		***
Family court		363,055	-	363,055	141,975	221,080
Jackson County Arts Council		250,000	-	250,000	250,000	-
Operations: Facilities Management		100 100		100 100	48,207	131,902
Animal Shelter Maint/Utilities		180,109 63,834	-	180,109 63,834	24,630	39,204
ME Office Maint/Utilities		196,702	-	196,702	161,487	35,215
Public administrator		2,345,859	3,000	2,348,859	2,158,078	190,781
Total general government	-	3,399,559	3,000	3,402,559	2,784,377	618,182
Health, welfare, and community development:	_					
Operations:						
Animal Control		25,000	(9,000)	16,000	-	16,000
Burial/Cremeations		100,000	35,000	135,000	134,471	529
Environmental Health		891,320	17,900	909,220	811,536	97,684
University Health		5,074,373	-	5,074,373	5,074,373	-
Jackson County Health Dept		500,000	-	500,000	500,000	-
Household Hazardous Waste		28,000	36,577	64,577	62,717	1,860
Medical Examiner		4,123,898	4,000	4,127,898	3,950,007	177,891
Nondepartmental:						
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	66,471	3,529
Developmenting Potential		36,150	-	36,150	36,150	-
Don Bosco Community Center		25,000	-	25,000	25,000	-
First Call		136,605	-	136,605	126,998	9,607
Front Porch		25,000	-	25,000	24,692	308
Giving the Basics		40,000	-	40,000	40,000	-
Happy Bottoms		20,000	-	20,000	20,000	-
Harvesters		75,000	-	75,000	75,000	-

119 (Continued)

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

Health Fund

	Year ended Decemb	ber 31, 2022			
	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Healing House \$	80,000	_	80,000	64,218	15,782
Hope Builders	25,000	_	25,000	25,000	-
Independence Meals On Wheels	20,000	_	20,000	20,000	_
Jackson County Extension Center	25,000	_	25,000	25,000	_
KC Free Health Clinic Patient Services	-	50,055	50,055	50,055	_
KC Community Gardens	-	24,945	24,945	24,945	-
Lee's Summit Cares	22,151	· -	22,151	18,111	4,040
Mid-America Regional Council - Safety Net	29,364	-	29,364	29,221	143
Midwest Music Foundation	20,000	-	20,000	20,000	-
MOCSA - Counter Sexual Assault	38,940	-	38,940	38,783	157
Morningstar Community Center	83,000	-	83,000	3,990	79,010
Northwest Communities Development Corp	91,000	-	91,000	91,000	-
One Good Meal	70,000	-	70,000	70,000	-
Operation Breakthrough, Inc. Pro Deo Youth Center	70,000	-	70,000	70,000	- 221
Pro Deo Youth Center Resart	25,000	-	25,000	24,769	231
Resart River of Refuge	40,000 92,300	-	40,000 92,300	40,000 92,019	281
Rose Brooks	10,000	-	10,000	9,999	1
Samuel Rogers Community Health Center	508,760	_	508,760	508,760	-
Seton Medical Center	35,000	_	35,000	35,000	-
Sheffield Place	22,000	_	22,000	22,000	_
Swope Park Comprehensive Health Care	447,100	_	447,100	354,401	92,699
Swope Ridge Geriatric Center	100,000	(75,000)	25,000	25,000	
Underprivileged Children/Scholar – Science City	63,000	-	63,000	62,018	982
United Inner City Services	415,744	-	415,744	415,632	112
WEB DuBoise Learning	25,000	-	25,000	25,000	-
Westside CAN	70,000	-	70,000	67,750	2,250
Whatsoever Community Center	38,250	-	38,250	38,250	-
Working Families Friend	80,000		80,000	80,000	
Total health, welfare, and community development	13,771,955	84,477	13,856,432	13,353,336	503,096
Public safety:					
Operations:					
Corrections department	5,821,478	437,799	6,259,277	6,081,701	177,576
Total public safety	5,821,478	437,799	6,259,277	6,081,701	177,576
Total expenditures	22,992,992	525,276	23,518,268	22,219,414	1,298,854
Excess (deficiency) of revenues over (under) expenditures	3,426,294	(488,699)	2,937,595	6,274,126	3,336,531
Other financing sources (uses): Transfers out	(5,471,018)	-	(5,471,018)	(5,242,587)	228,431
Excess (deficiency) of revenues and other	· ,				
financing sources over (under)	(2.044.724)	(400, 600)	(0.522.402)	1 021 520	2.5(4.0(2
expenditures and other financing uses \$	(2,044,724)	(488,699)	(2,533,423)	1,031,539	3,564,962
Fund balance – beginning of year				9,029,518	
Encumbrances outstanding – beginning of year				(183,393)	
Encumbrances canceled				136,172	
Encumbrances outstanding – end of year				407,265	
Fund balance – end of year			\$	10,421,101	

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

Homeless Assistance Fund

			r ear ended Decem	ber 31, 2022			
		_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:							
	or services:						
Record	ling fees	\$_	349,000		349,000	350,875	1,875
	Total charges for services	_	349,000		349,000	350,875	1,875
Interest			-	-	-	9,333	9,333
Miscellan	eous	_	500		500	10,317	9,817
	Total revenues	_	349,500	<u> </u>	349,500	370,525	21,025
Non	: al government: adepartmental: Housing resource commission	_	686,028		686,028	684,728	1,300
	Total general government	_	686,028		686,028	684,728	1,300
	Total expenditures		686,028	<u> </u>	686,028	684,728	1,300
	Excess (deficiency) of revenues over (under) expenditures	\$_	(336,528)		(336,528)	(314,203)	22,325
Encumbrance Encumbrance Encumbrance	e – beginning of year es outstanding – beginning of year es canceled es outstanding – end of year e – end of year				\$	508,071 (57,106) 22,818 73,481 233,061	

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Budgetary Basis) Inmate Security Fund Year ended December 31, 2022

Variance with

		Original		Final		Final Budget – Positive
		Budget	Revisions	Budget	Actual	(Negative)
Revenues:						
Charges for services:						
Other fees and commissions	\$	217,000	<u> </u>	217,000	218,063	1,063
Total charges for services		217,000	-	217,000	218,063	1,063
Fines and forfeitures:						
Court costs		5,000	-	5,000	5,381	381
Total fines and forfeitures		5,000	-	5,000	5,381	381
Total revenues		222,000		222,000	223,444	1,444
Expenditures:						
Current:						
Public safety:						
Corrections		108,224	10,670	118,894	98,707	20,187
Total public safety	_	108,224	10,670	118,894	98,707	20,187
Total expenditures		108,224	10,670	118,894	98,707	20,187
Excess of revenues	_					_
over expenditures	\$	113,776	(10,670)	103,106	124,737	(21,631)
Fund balance – beginning of year		<u> </u>			367,159	
Encumbrances outstanding – beginning of year					(65,595)	
Encumbrances outstanding – end of year					1,996	
Fund balance – end of year					\$ 428,297	

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

Law Enforcement Fund

		37				
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services: Other fees and commissions	\$_	3,500	<u> </u>	3,500	2,535	(965)
Total charges for services	_	3,500		3,500	2,535	(965)
Fines and forfeitures: Court costs		13,400	<u> </u>	13,400	15,727	2,327
Total fines and forfeitures	_	13,400		13,400	15,727	2,327
Intergovernmental: State reimbursements	_	4,300	<u> </u>	4,300	5,581	1,281
Total intergovernmental		4,300	-	4,300	5,581	1,281
Total revenues		21,200		21,200	23,843	2,643
Expenditures: Current: Culture and recreation: Operations:	_					
Park safety/interpretation Sheriff		5,000 19,500	<u>-</u>	5,000 19,500	4,400 19,322	600 178
Total culture and recreation		24,500	<u> </u>	24,500	23,722	778
Total expenditures		24,500	-	24,500	23,722	778
Excess (deficiency) of revenues over (under) expenditures	\$_	(3,300)		(3,300)	121	3,421
Fund balance – beginning of year					60,995	
Fund balance – end of year				\$	61,116	

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

Park Fund

Year ended	d December 31, 2022				
	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:					
Taxes: Property taxes \$	15 975 707		15 965 706	15 000 005	125 200
			15,865,706	15,990,995	125,289
Total taxes	15,865,706		15,865,706	15,990,995	125,289
Charges for services:					
Leases and Rental Charges	-	-	-	1,800	1,800
Park fees	46,542	-	46,542	68,268	21,726
Miscellaneous fees and commissions	192,000	-	192,000	196,736	4,736
State Reimbursements			-	10,000	10,000
Total charges for services	238,542	-	238,542	276,804	38,262
Miscellaneous	5,000	12,532	17,532	47,570	30,038
Total revenues	16,109,248	12,532	16,121,780	16,315,369	193,589
Expenditures: Current:					
Fleet replacement	1,071,500	1,195	1,072,695	943,451	129,244
Total general government	1,071,500	1,195	1,072,695	943,451	129,244
Culture and recreation: Operations:					
Construction services	1,070,000	1,805	1,071,805	521,262	550,543
Heritage programs Natural resources	931,806 619,684	(8,969) 2,000	922,837 621,684	894,283 535,203	28,554 86,481
Office of the Director – Parks	1,076,641	2,000 7,799	1,084,440	1,008,004	76,436
Park operations	6,022,388	198,000	6,220,388	5,779,792	440,596
Park safety and interpretation	1,910,980	(2,000)	1,908,980	1,701,267	207,713
Special recreation program	318,827	-	318,827	240,138	78,689
Special Events	21,700	2,200	23,900	23,098	802
Trail Maintenance Nondepartmental:	70,800	9,000	79,800	57,571	22,229
Rock Island Railroad Corridor	980,153	11,302	991,455	296,250	695,205
Total culture and recreation	13,022,979	221,137	13,244,116	11,056,868	2,187,248
Total expenditures	14,094,479	222,332	14,316,811	12,000,319	2,316,492
•	14,074,477		14,510,011	12,000,317	2,310,472
Excess (deficiency) of revenues over (under) expenditures	2,014,769	(209,800)	1,804,969	4,315,050	2,510,081
Other financing sources (uses):					
Lease issuance Transfers out	(4,390,778)	<u> </u>	(4,390,778)	138,876 (4,390,572)	138,876 206
Excess (deficiency) of revenues and other					
financing sources over (under) expenditures and other financing uses	(2,376,009)	(209,800)	(2,585,809)	63,354	2,649,163
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year				9,915,112 (2,030,791) 63,984 1,326,190	
Fund balance – end of year			\$	9,337,849	

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

Prosecuting Attorney Training

	Fear ended December 51, 2022						
		Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)	
Revenues:							
Court Costs	\$	6,250		6,250	6,302	52	
Total revenues		6,250		6,250	6,302	52	
Expenditures: Current:							
Prosecuting Attorney		6,250		6,250		6,250	
Total general government		6,250		6,250		6,250	
Total expenditures		6,250		6,250		6,250	
Excess (deficiency) of revenues over (under) expenditures	\$	(6,250)		(6,250)	6,302	12,552	
Fund balance – beginning of year				_	_		
Fund balance – end of year				\$ _	6,302		

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

Recorder Fees Fund

	Year ended December 31, 2022					
		Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Recording fees	\$	252,000		252,000	253,228	1,228
Total charges for services		252,000	-	252,000	253,228	1,228
Interest		-	-	-	8,056	8,056
Miscellaneous		=_		<u>-</u>	<u> </u>	
Total revenues	_	252,000		252,000	261,284	9,284
Expenditures: Current: General government: Financial services:						
Records center		214,884	-	214,884	151,415	63,469
Jackson County Historical Society	_	36,000		36,000	36,000	
Total general government	_	250,884	<u> </u>	250,884	187,415	63,469
Total expenditures		250,884		250,884	187,415	63,469
Excess (deficiency) of revenues over (under) expenditures	\$	1,116		1,116	73,869	72,753
Fund balance – beginning of year	_		<u> </u>		320,846	
Encumbrances outstanding – beginning of year					(56)	
Encumbrances canceled					(1)	
Encumbrances outstanding – end of year					97	
Fund balance – end of year				\$	394,755	

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

Recorder Technology Fund

_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
\$ _	144,500		144,500	145,874	1,374
_	144,500		144,500	145,874	1,374
_	144,500		144,500	145,874	1,374
_	139,940	<u>.</u>	139,940	702 124,833	(702) 15,107
-	139,940 139,940	- -	139,940 139,940	125,535 125,535	14,405 14,405
\$ <u>=</u>	4,560		4,560	20,339 162,329 (734) (148) 354 182,140	15,779
	-	Original Budget \$ 144,500 144,500 144,500 139,940 139,940 139,940	Budget Revisions \$ 144,500 - 144,500 - 144,500 - 139,940 - 139,940 - 139,940 -	Original Budget Revisions Final Budget \$ 144,500 - 144,500 144,500 - 144,500 144,500 - 144,500 139,940 - 139,940 139,940 - 139,940 139,940 - 139,940 \$ 4,560 - 4,560	Original Budget Revisions Final Budget Actual \$ 144,500 - 144,500 145,874 144,500 - 144,500 145,874 144,500 - 144,500 145,874 139,940 - 139,940 124,833 139,940 - 139,940 125,535 139,940 - 4,560 20,339 162,329 (734) (148) 354

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

Sewer Fund

		rear ended Decem	ber 31, 2022			
	. -	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues: Charges for services: Other fees and commissions	\$	101,980	_	101,980	71,794	(30,186)
Total charges for services Interest Miscellaneous	-	101,980	- - -	101,980	71,794 307 31	(30,186) 307 31
Total revenues Expenditures: Current: Health, welfare, and community development: Operations: Public Works 1 Carriage Oaks #12 Trophy Estates #103	•	46,620 45,360	- -	46,620 45,360	72,132 27,446 39,779	(29,848) 19,174 5,581
Total health, welfare, and community development Total expenditures	-	91,980 91,980	<u> </u>	91,980 91,980	67,225 67,225	24,755 24,755
Excess (deficiency) of revenues over (under) expenditures	\$	10,000		10,000	4,907	(5,093)
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year Fund balance – end of year				\$	121,652 - 15,104 141,663	

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

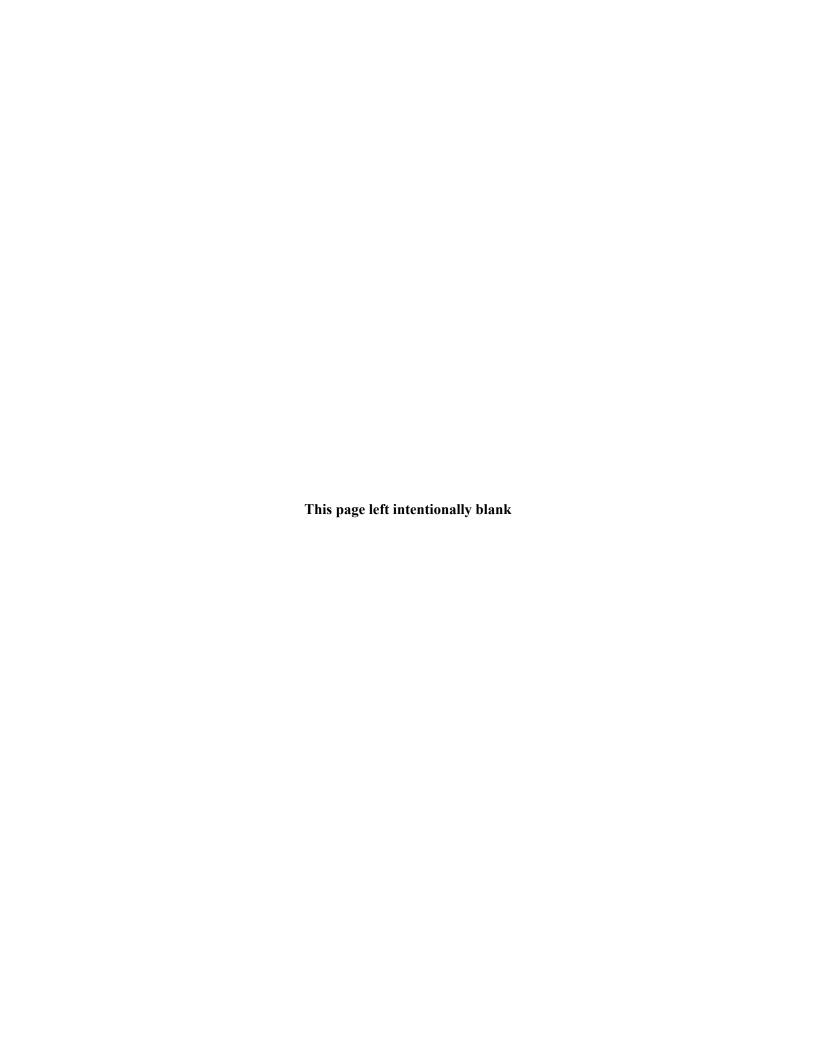
Special Road and Bridge Fund

Ye	ar end	ed December 31, 2	022			
		Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes Other state collected taxes	\$	11,600,585 1,282,000	<u> </u>	11,600,585 1,282,000	11,728,896 1,420,273	128,311 138,273
Total taxes		12,882,585		12,882,585	13,149,169	266,584
Charges for services:						
Other fees and commissions	_	431,781		431,781	518,046	86,265
Total charges for services	_	431,781	<u> </u>	431,781	518,046	86,265
Miscellaneous		-		-	53,025	53,025
Total revenues	_	13,314,366	<u> </u>	13,314,366	13,720,240	405,874
Expenditures: Current: Road, highways, and bridges: Operations: Office of the director – public works Development		385,423 382,883	(100)	385,323 382.883	338,640 387,257	46,683 (4,374)
Engineering		709,206	-	709,206	558,056	151,150
Fleet replacement		665,000	-	665,000	454,607	210,393
Planning Commission Road and bridge maintenance		7,453 8,122,458		7,453 8,122,458	5,052 7,495,841	2,401 626,617
Public works special projects		235,000	-	235,000	213,200	21,800
Total roads, highways, and bridges Public Safety	_	10,507,423	(100)	10,507,323	9,452,653	1,054,670
Fleet replacement	_	525,845		525,845	468,086	57,759
Total public safety	_	525,845	<u> </u>	525,845	468,086	57,759
Total expenditures	_	11,033,268	(100)	11,033,168	9,920,739	1,112,429
Excess (deficiency) of revenues over (under) expenditures Other financing sources (uses):		2,281,098	100	2,281,198	3,799,501	1,518,303
Transfers out	_	(3,771,887)	<u> </u>	(3,771,887)	(3,768,021)	3,866
Total other financing sources	_	(3,771,887)	<u>-</u>	(3,771,887)	(3,768,021)	3,866
Net change in fund balances	\$ _	(1,490,789)	100	(1,490,689)	31,480	1,522,169
Fund balance – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year Fund balance – end of year				\$	5,318,892 (1,188,621) 1,052 1,116,767 5,279,570	

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

911 System Fund

		rear ended Dece	inber 31, 2022			
	Original Budget		Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes: Sales taxes	\$	-	-	-	377	377
Charges for services:						
Other fees and commissions	_	8,302,000		8,302,000	8,446,500	144,500
Total revenues	_	8,302,000		8,302,000	8,446,877	144,877
Expenditures: Current: General government: Nondepartmental:						
Emergency telephone systems		3,100,000	-	3,100,000	2,915,937	184,063
MARC Safety Net		35,313	-	35,313	35,139	174
Reginonal Radio 911 Initiatives		3,811,352 3,000,000	-	3,811,352 3,000,000	3,803,071 95	8,281 2,999,905
	-		<u>-</u> _			
Total expenditures	_	9,946,665		9,946,665	6,754,242	3,192,423
Excess (deficiency) of revenues over (under) expenditures	\$_	(1,644,665)	<u> </u>	(1,644,665)	1,692,635	3,337,300
Other financing sources:						
Transfers in		(800,000)	-	(800,000)	(800,000)	-
Excess (deficiency) of revenues and oth other financing sources over (under) expenditures		(2,444,665)		(2,444,665)	892,635	3,337,300
Fund balance – beginning of year				<u> </u>	4,614,016	
Encumbrances canceled					1	
Encumbrances outstanding – end of year					3	
Fund balance – end of year				\$	5,506,655	



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.

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

Combining Balance Sheet

Nonmajor Governmental Funds

Debt Service Funds

December 31, 2022

Assets		Longview/ Blue Springs Lakes	Special Obligation Bond	Total
Assets:				
Restricted assets:				
Cash and cash equivalents	\$	-	853,687	853,687
Accrued interest			2,483	2,483
Total assets	\$		856,170	856,170
Liabilities and Fund Balances				
Fund balance:				
Restricted:				
Debt service		<u>-</u>	856,170	856,170
Total fund balance	-	-	856,170	856,170
Total liabilities and fund balance	\$	-	856,170	856,170

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

Nonmajor Governmental Funds

Debt Service Funds

		Longview/ Blue Springs Lakes	Special Obligation Bond	Total
Revenues:				
Intergovernmental Interest	\$	- -	1,401,647 32,208	1,401,647 32,208
Total revenues			1,433,855	1,433,855
Expenditures: Debt service:				
Principal retirement		384,043	8,285,000	8,669,043
Interest and fiscal charges		258,650	3,658,756	3,917,406
Total expenditures		642,693	11,943,756	12,586,449
Deficiency of revenues under expenditures		(642,693)	(10,509,901)	(11,152,594)
Other financing sources (uses):				
Transfers in		642,693	10,525,091	11,167,784
Total other financing sources		642,693	10,525,091	11,167,784
Net change in fund balances		-	15,190	15,190
Fund balance – beginning of year	,		840,980	840,980
Fund balance – end of year	\$		856,170	856,170

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

Special Obligation Bond (Debt Service) Fund

Year ended December 31, 2022

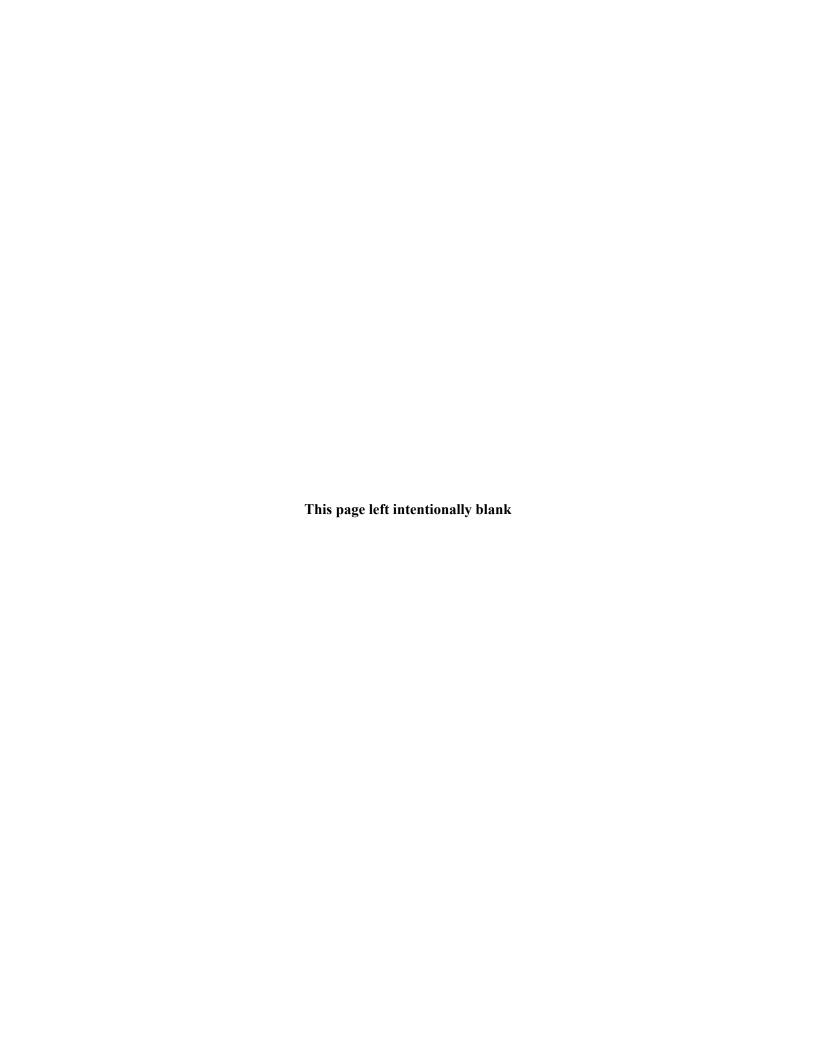
Variance with

	_	Original Budget	Revisions	Final Budget	Actual	Final Budget – Positive (Negative)
Revenues: Intergovernmental: Local governments	\$	1,401,647	_	1,401,647	1,401,647	_
Federal grants	_	-		-	-	
Total intergovernmental		1,401,647	-	1,401,647	1,401,647	-
Interest	_				32,208	32,208
Total revenues	_	1,401,647		1,401,647	1,433,855	32,208
Expenditures: Current: Debt service:						
Principal retirement Interest and fiscal charges	_	8,490,000 3,669,815	<u>-</u>	8,490,000 3,669,815	6,845,000 5,098,756	1,645,000 (1,428,941)
Total debt service	_	12,159,815		12,159,815	11,943,756	216,059
Total expenditures	_	12,159,815		12,159,815	11,943,756	216,059
Excess (deficiency) of revenues over (under) expenditures		(10,758,168)	-	(10,758,168)	(10,509,901)	248,267
Other financing sources (uses): Transfers in	_	10,758,169	<u> </u>	10,758,169	10,525,091	(233,078)
Excess of revenues and other financing sources over expenditures and other financing uses	\$_	1		1	15,190	15,189
Fund balance – beginning of year		·			840,980	
Fund balance – end of year				\$	856,170	

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

Sports Complex Sales Tax (Debt Service) Fund

		i cai cilded Deceil	1001 31, 2022			
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Taxes: Sales taxes	\$	42,798,000	_	42,798,000	48,597,850	5,799,850
Intergovernmental:	Ψ.	.2,7,0,000		.2,7,50,000	.0,5 > 7,05 0	2,777,020
Local governments		2,000,000	-	2,000,000	2,000,000	-
Charges for services:						
Leases and rental charges		6,074,000	-	6,074,000	7,648,330	1,574,330
Interest	-	<u> </u>			298,950	298,950
Total revenues	_	50,872,000		50,872,000	58,545,130	7,673,130
Expenditures:						
Current: Debt service:						
Principal retirement	_	30,040,500		30,040,500	30,040,500	
Total expenditures		30,040,500		30,040,500	30,040,500	
Excess of revenues over expenditures		20,831,500	-	20,831,500	28,504,630	7,673,130
Other financing sources (uses):						
Transfers in		6,500,000	-	6,500,000	6,500,000	- -
Transfers out	_	(27,331,000)		(27,331,000)	(33,479,001)	(6,148,001)
Excess (deficiency) of revenues and other financing sources over (under)						
expenditures and other financing uses	\$	500		500	1,525,629	1,525,129
Fund balance – beginning of year	_				24,240,787	
Fund balance – end of year				\$	25,766,416	



NONMAJOR CAPITAL PROJECT FUNDS

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.

Combining Balance Sheet

Nonmajor Governmental Funds

Capital Project Funds

December 31, 2022

Assets	Rock Island Railroad	Sports Complex Sales Tax	Total
Assets:			
Restricted assets:			
Cash and cash equivalents \$	333,478	13,387,311	13,720,789
Accrued interest	-	52,340	52,340
Total assets \$	333,478	13,439,651	13,773,129
Liabilities and Fund Balances		_	
Liabilities:			
Accounts payable from restricted assets \$	=	3,607,874	3,607,874
Total liabilities	-	3,607,874	3,607,874
Fund balance: Restricted:			
Rock Island Railroad project	333,478	-	333,478
Truman Sports Complex activities	-	9,831,777	9,831,777
Total fund balance	333,478	9,831,777	10,165,255
Total liabilities and fund balances \$	333,478	13,439,651	13,773,129

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

Nonmajor Governmental Funds

Capital Projects Funds

		Rock Island Railroad	Sports Complex Sales Tax	Total
Revenues:				
Interest	\$		149,366	149,366
Total revenues	_		149,366	149,366
Expenditures: Culture and recreation Capital outlay: Culture and recreation Total expenditures Deficiency of revenues under expenditures Other financing uses:	-	- - -	26,879,119 2,108,755 28,987,874 (28,838,508)	26,879,119 2,108,755 28,987,874 (28,838,508)
Transfers in Deficiency of revenues and other financing sources under expenditures Fund balance – beginning of year	-	333,478	33,479,001 4,640,493 5,191,284	33,479,001 4,640,493 5,524,762
Fund balance – end of year	\$	333,478	9,831,777	10,165,255

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

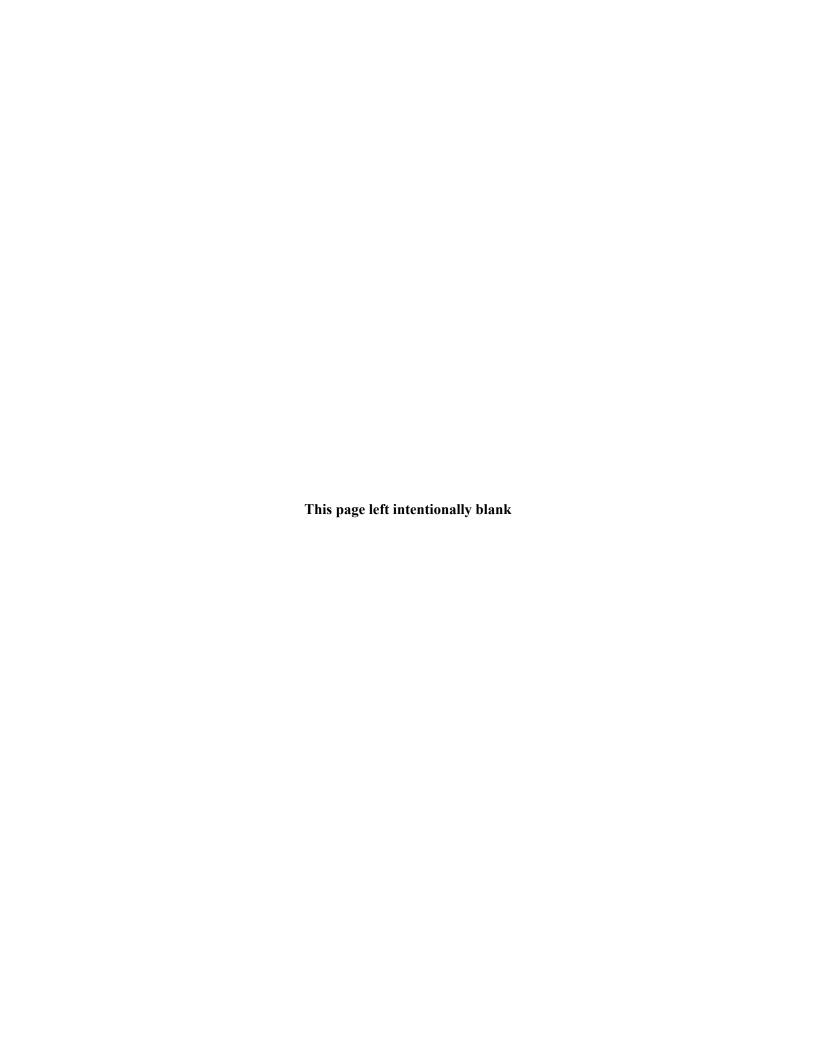
Rock Island Railroad (Capital Project) Fund

	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Expenditures: Current:						
Rock Island Rail Corridor Authority	\$	333,463		333,463		333,463
Total expenditures Deficiency of revenues (under) expenditures	_	333,463 (333,463)	<u>-</u>	333,463 (333,463)	<u>-</u>	333,463 (333,463)
Fund balance – beginning of year Fund balance – end of year				\$ _	333,478 333,478	

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

Sports Complex Sales Tax (Capital Project) Fund

Y ear ended December 31, 2022									
Original Budget		Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)				
\$		-		149,366	149,366				
	<u> </u>	-		149,366	149,366				
32.927	.146	-	32.927.146	28.987.874	3,939,272				
					3,939,272				
		-			3,939,272				
(32,927	,146)	-	(32,927,146	(28,838,508)	4,088,638				
27,331	,000		27,331,000	33,479,001	6,148,001				
\$ (5,596	,146)	-	(5,596,146	<u>4,640,493</u>	10,236,639				
				5,191,284					
				\$ 9,831,777					
	32,927 32,927 32,927 (32,927 27,331	Original Budget \$ 32,927,146 32,927,146 32,927,146 (32,927,146) (32,927,146) 27,331,000	Original Budget Revisions \$	Original Budget Revisions Final Budget \$	Original Budget Revisions Final Budget Actual \$				



ENTERPRISE FUND

Park Ente	erprise Fund	d is used to	o account for	or the	revenues	and	expenses	resultin	g from	operation	ons (of tl	he
park enterp	orise activity	<i>r</i> .											

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

Park Enterprise Fund

		Year ended Dece	mber 31, 2022			
	_	Original Budget	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Lease and rental charges	\$	30,000	-	30,000	32,704	2,704
Park fees	_	6,548,200		6,548,200	7,369,344	821,144
Total charges for services		6,578,200	-	6,578,200	7,402,048	823,848
Other Financing Sources:						
Capital Contributions	_		 -	<u> </u>	67,288	67,288
.e. u		-		-	67,288	67,288
Miscellaneous	_	200,000		200,000	202,948	2,948
Total revenues	_	6,778,200	<u>-</u>	6,778,200	7,672,284	894,084
Operating expenses: Current:						
Culture and recreation:						
Operations: Adair Park Softball Complex		343,135	(95)	343.040	238.650	104,390
Adair Park Soliban Complex Arbanas Golf Course		1,543,351	(8,520)	1,534,831	1,191,700	343,131
Construction services		383,700	8,615	392,315	174,763	217,552
Heritage programs and museums		69,464	-	69,464	67,453	2,011
Marinas		2,131,274	30,000	2,161,274	1,068,566	1,092,708
Outdoor recreational day camps		210,857	-	210,857	180,674	30,183
Recreation programs		795,132	-	795,132	603,290	191,842
Registration and permits		534,378	-	534,378	441,401	92,977
Special events	_	156,800	(4,400)	152,400	149,422	2,978
Total culture and recreation	_	6,168,091	25,600	6,193,691	4,115,919	2,077,772
Debt services:						
Principal retirement	_	642,695	<u> </u>	642,695		642,695
Total debt service	_	642,695		642,695		642,695
Total expenses	_	6,810,786	25,600	6,836,386	4,115,919	2,720,467
Other financing sources (uses):						
Transfers out	_	(195,647)	<u> </u>	(195,647)	(838,340)	(642,693)
Change in net position	\$ _	(228,233)	(25,600)	(253,833)	2,718,025	2,971,858
Unrestricted net position – beginning of year Encumbrances outstanding – beginning of year Encumbrances canceled Encumbrances outstanding – end of year					4,650,224 (140,404) (756,821) 230,748	
Unrestricted net position - end of year				\$	6,701,772	

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.

Combining Statement of Net Position

Internal Service Funds

December 31, 2022

Assets	_	Office Services	Self- Insurance	Total
Current assets: Cash and cash equivalents Other assets	\$	- -	3,868,652 435,828	3,868,652 435,828
Total current assets	_	<u>-</u>	4,304,480	4,304,480
Noncurrent assets: Restricted assets: Cash and cash equivalents Investments		-	11,618 633,079	11,618 633,079
Total noncurrent assets	_	_	644,697	644,697
Total assets		_	4,949,177	4,949,177
Liabilities				
Current liabilities: Accounts payable Claims and judgments payable (note (2)(h)) Due to other funds	_	16,644 - 18,154	28,322 5,795,927	44,966 5,795,927 18,154
Total current liabilities		34,798	5,824,249	5,859,047
Total liabilities	_	34,798	5,824,249	5,859,047
Net Position Restricted for workers' compensation claims Unrestricted Total net position	\$_	(34,798) (34,798)	644,697 (1,519,769) (875,072)	644,697 (1,554,567) (909,870)

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

	<u></u>	Office Services	Self- Insurance	Total
Operating revenues:				
Charges for services	\$	173,206	5,156,342	5,329,548
Miscellaneous	_		102,626	102,626
Total operating revenues		173,206	5,258,968	5,432,174
Operating expenses:				
Contractual services		168,599	1,429,566	1,598,165
Materials and supplies	_	6,352		6,352
Total operating expenses	_	174,951	1,429,566	1,604,517
Operating income (loss)		(1,745)	3,829,402	3,827,657
Nonoperating revenues				
Interest income	_	_	79,679	79,679
Change in net position		(1,745)	3,909,081	3,907,336
Total net position – beginning of year		(33,053)	(4,784,153)	(4,817,206)
Total net position – ending of year	\$ _	(34,798)	(875,072)	(909,870)

Combining Statement of Cash Flows Internal Service Funds Year ended December 31, 2022

		Office	Self-	
		Services	Insurance	Total
Cash flows from operating activities:				_
Receipts from customers	\$	173,206	5,209,975	5,383,181
Payments to suppliers		(170,236)	-	(170,236)
Claims paid		<u>-</u>	(5,412,868)	(5,412,868)
Net cash provided by (used in)		_	· · · · · · · · · · · · · · · · · · ·	
operating activities		2,970	(202,893)	(199,923)
Cash flows from noncapital financing activities:		_	· · · · · · · · · · · · · · · · · · ·	
Advances from other funds		(2,970)	<u> </u>	(2,970)
Net cash provided by noncapital		_	· · · · · · · · · · · · · · · · · · ·	
financing activity		(2,970)	<u> </u>	(2,970)
Cash flows from investing activity:		_	· · · · · · · · · · · · · · · · · · ·	
Interest received		<u>-</u>	130,896	130,896
Net cash provided by investing		_	· · · · · · · · · · · · · · · · · · ·	
activities		<u>-</u>	130,896	130,896
Net decrease in cash and cash equivalents		-	(71,997)	(71,997)
Cash and cash equivalents at beginning of year		<u>-</u>	3,952,267	3,952,267
Cash and cash equivalents at end of year	\$	-	3,880,270	3,880,270
Reconciliation of operating income to net cash	_			
provided by (used in) operating activities:				
Operating income (loss)	\$	(1,745)	3,829,402	3,827,657
Adjustments to reconcile operating income (loss) to				
net cash provided by operating activities:				
Changes in assets and liabilities:				
Other assets		-	(48,993)	(48,993)
Accounts payable		4,715	14,365	19,080
Claims and judgments		-	(3,997,667)	(3,997,667)
Net cash provided by (used in)	_			
operating activities	\$ _	2,970	(202,893)	(199,923)
Noncash investing, capital and financing activities:				
Change in fair value of restricted investment	\$	-	(51,217)	(51,217)

See accompanying independent auditors' report.

CUSTODIAL FUNDS

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.

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

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.

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

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.

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.

Statement of Fiduciary Net Position Custodial Funds December 31, 2022

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 Accrued interest and dividends	\$	571,376	<u>-</u>	431,280,591 2,148	1,424,251 8	109,244	38,880,093 212	250,670	83,367	82,213	472,681,805 2,368
Total assets Liabilities		571,376		431,282,739	1,424,259	109,244	38,880,305	250,670	83,367	82,213	472,684,173
Due to governments Accrued expense		571,376	<u>-</u>	430,937,072 345,667		<u>-</u>	<u> </u>	<u> </u>	83,367	250	431,591,815 345,917
Total liabilities Net Position Net position restircted for other governments,		571,376		431,282,739					83,367	250	431,937,732
organizations, and/or individuals	ф				1,424,259	109,244	38,880,305	250,670		81,963	40,746,441
Total net position	\$				1,424,259	109,244	38,880,305	250,670		81,963	40,746,441

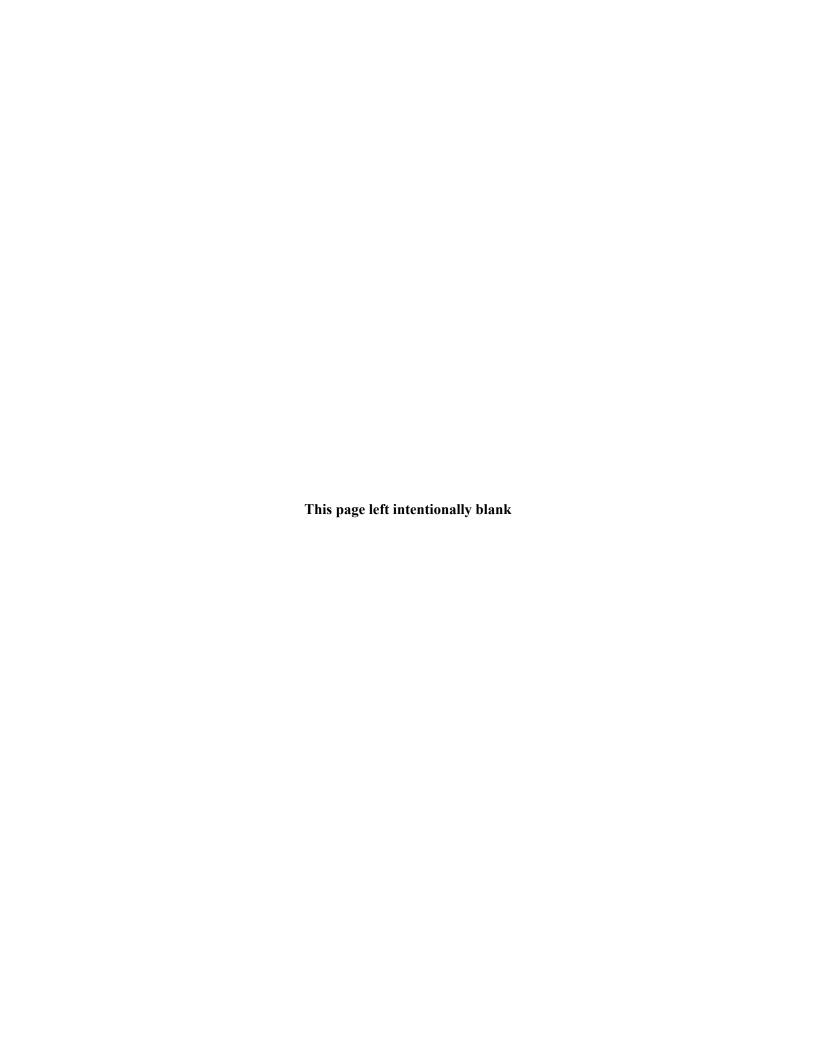
Statement of Changes in Fiduciary Net Position

Custodial Funds

Year ended December 31, 2022

	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	\$ -	2,601,607	1,198,312,229	-	-	16,290,105	-	-	-	1,217,203,941
Other collections for other governments	719,176	-	-	-	-	-	-	1,167,162	-	1,886,338
Contributions to inmate accounts	-	-	-	-	-	-	2,158,770	-	-	2,158,770
Other reimbursements	-	-	-	-	-	-	2,837	-	-	2,837
Municipal bond collections									49,337	49,337
Total contributions	719,176	2,601,607	1,198,312,229			16,290,105	2,161,607	1,167,162	49,337	1,221,301,223
Investment earnings:										
Interest			88,251	1,423		8,643				98,317
Total investment income			88,251	1,423		8,643				98,317
Total additions	719,176	2,601,607	1,198,400,480	1,423		16,298,748	2,161,607	1,167,162	49,337	1,221,399,540
Deductions:										
Taxes distributed to other governments	-	2,601,607	1,198,400,480	-	-	17,501,165	-	-	-	1,218,503,252
Other collections distributed to other governments	719,176	-	-	-	-	-	-	1,167,162	-	1,886,338
Distributed to inmates	-	-	-	-	-	-	509,438	-	-	509,438
Distributed to detention center vendors	-	-	-	-	-	-	1,034,513	-	-	1,034,513
Bonds distributed to inviduals							668,907		25,841	694,748
Total deductions	719,176	2,601,607	1,198,400,480			17,501,165	2,212,858	1,167,162	25,841	1,222,628,289
Change in net position	-	-	-	1,423	-	(1,202,417)	(51,251)	-	23,496	(1,228,749)
Net position – beginning of year				1,422,836	109,244	40,082,722	301,921		58,467	41,975,190
Net position – ending of year	\$	_		1,424,259	109,244	38,880,305	250,670		81,963	40,746,441

See accompanying notes to basic financial statements.

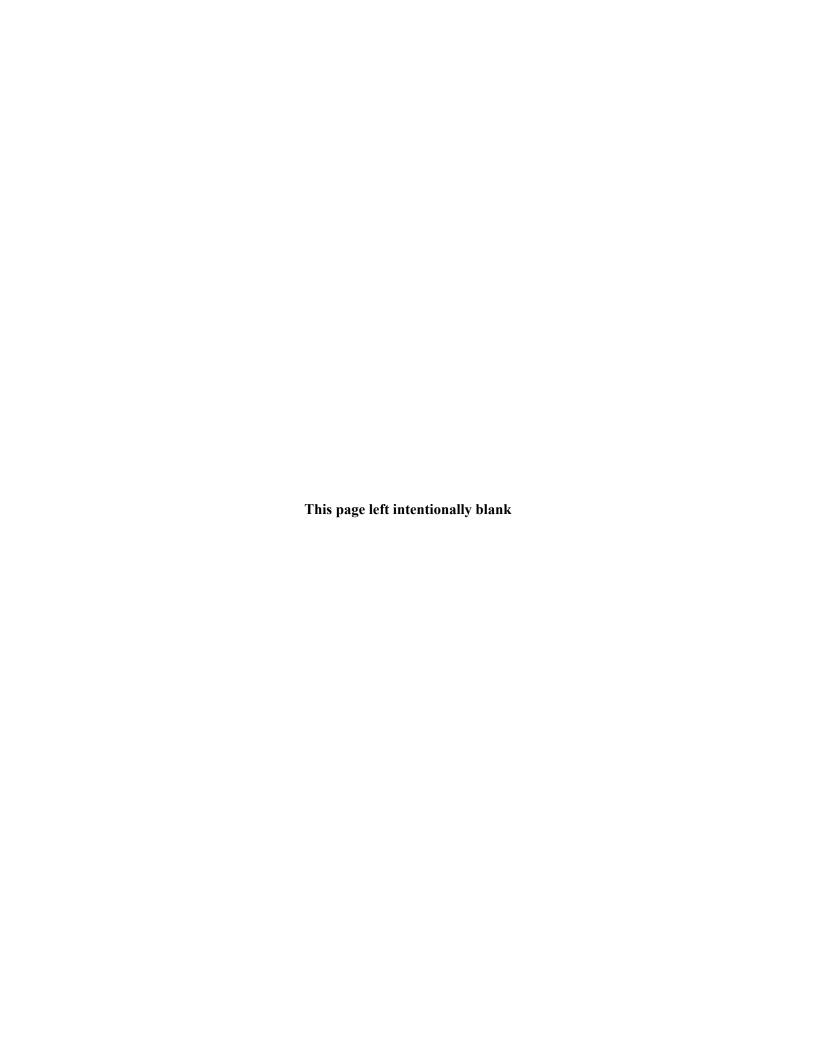


STATISTICAL SECTION (UNAUDITED)

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	151–160
These schedules contain trend information to help the reader understand how the government's financial performance and well-be have changed over time.	ing
Revenue Capacity	161–168
These schedules contain information to help the reader assess the government's most significant local revenue source, property tax and	l sales tax.
Debt Capacity	169–173
These schedules present information to help the reader assess the affer of the government's current levels of outstanding debt and the governability to issue additional debt in the future.	
Demographic and Economic Information	174–176
These schedules offer demographic and economic indicators to help understand the environment within which the government's financial activities take place.	
Operating Information	177–184
These schedules contain service and infrastructure data to help the re understand how the information in the government's financial report to the services the government provides and the activities it performs	relates



Net Position by Component

Last Ten Fiscal Years (Accrual Basis of Accounting)

2019

2021

2020

2022

Fiscal Year

2018	2017	2016	2015	2014	2013
265,487,702	277,396,064	292,284,972	324.270.079	339,207,128	382,033,268
28,586,215	27,445,570	26,284,917	23,620,148	18,024,867	18,050,087
38,426,011	12,289,843	14,217,555	(1,082,580)	2,023,755	(32,657,416)
332,499,928	317,131,477	332,787,444	346,807,647	359,255,750	367,425,939

Governmental activities: Net investment in capital assets Restricted Unrestricted	\$	273,327,564 43,836,096 155,720,401	269,335,015 29,822,224 111,569,269	252,550,186 31,065,058 88,846,647	254,622,057 28,505,177 66,641,028	265,487,702 28,586,215 38,426,011	277,396,064 27,445,570 12,289,843	292,284,972 26,284,917 14,217,555	324,270,079 23,620,148 (1,082,580)	339,207,128 18,024,867 2,023,755	382,033,268 18,050,087 (32,657,416)
Total governmental activities net position	\$_	472,884,061	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
Business-type activities: Net investment in capital assets Unrestricted	\$	11,967,848 6,701,772	12,121,173 4,591,868	12,425,802 3,329,356	12,606,840 3,024,111	12,573,261 1,910,049	12,263,483 1,561,887	11,429,732 1,961,765	11,643,945 2,069,489	11,505,518 2,459,616	11,539,947 2,668,637
Total business-type activities net position	\$ _	18,669,620	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
Primary government: Net investment in capital assets Restricted Unrestricted	\$	285,295,412 43,836,096 162,422,173	281,456,188 29,822,224 116,161,137	264,975,988 31,065,058 92,176,003	267,228,897 28,505,177 69,665,139	278,060,963 28,586,215 40,336,060	289,659,547 27,445,570 13,851,730	303,714,704 26,284,917 16,179,320	335,914,024 23,620,148 986,909	350,712,646 18,024,867 4,483,371	393,573,215 18,050,087 (29,988,779)
Total primary government net position	\$ _	491,553,681	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

Changes in Net Position

Last Ten Fiscal Years (Accrual Basis of Accounting)

		(Accrual Basis of Accounting) Fiscal Year											
	-	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013		
	-	2022	2021	2020	2019	2010	2017	2010	2013	2014	2013		
Expenses:													
Governmental activities: General government	\$	95,624,655	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		
Public safety	Э	80,246,051	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		
Roads, highways, and bridges		9,311,293	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		
Health, welfare, and community development		41,605,125	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		
Culture and recreation		77,311,338	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		
Interest on long-term debt		17,228,211	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		
Total governmental activities expenses		321,326,673	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		
Business-type activity:													
Park enterprise		4,877,364	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		
Total primary government expenses	\$	326,204,037	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		
Program revenues: Governmental activities: Charges for services: Tax collection fees and penalties Recording fees	\$	34,071,423 3,383,589	33,877,465 4,419,556	30,456,425 3,960,192	29,358,560 3,259,158	20,246,964 2,390,933	26,301,809 3,221,115	24,834,871 3,315,274	25,050,539 3,008,869	25,195,116 2,740,652	25,035,493 3,405,529		
Other charges for services	_	21,132,951	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		
Total charges for services Fines and forfeitures Operating grants and contributions Capital grants and contributions	_	58,587,963 1,652,962 73,939,386 12,562,705	52,499,535 1,557,697 73,173,958 1,606,633	44,864,774 1,221,825 117,044,306 15,055,237	46,541,363 2,020,747 22,540,857 3,342,185	47,184,133 2,267,860 26,896,866 2,928,351	45,563,409 2,612,101 22,420,517 2,034,785	44,387,860 2,835,135 25,577,594 156,425	48,528,073 2,795,886 25,926,882 23,941	43,526,733 2,958,891 25,539,262 473,179	43,819,113 3,201,053 24,690,641 2,549		
Total governmental activities program revenues		146,743,016	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		
Business-type activities: Charges for services Capital grants and contributions	_	7,402,048 67,288	6,354,073	4,897,747	5,794,390 78,029	5,712,265 83,486	5,721,210 5,924	5,469,743	5,164,659 675,000	5,092,530	4,899,348 18,909		
Total business-type activities program revenues	-	7,469,336	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		
Total primary government													
program revenues	\$	154,212,352	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		
Net (expense) revenue: Governmental activities Business-type activities	\$	(174,583,657) 2,591,972	(176,102,375) 1,579,667	(174,749,336) 747,104	(190,048,778) 1,230,170	(184,511,387) 1,123,358	(190,285,946) 900,698	(182,929,474) 168,191	(166,598,671) 853,403	(170,233,457) 260,478	(162,833,605) 478,038		
Total primary government net expense	\$	(171,991,685)	(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)		
	_												

Changes in Net Position

Last Ten Fiscal Years (Accrual Basis of Accounting)

		(Accrual Basis of Accounting)										
						Fiscal	Year					
	_	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	
General revenues and other changes in net position: Governmental activities:												
Property taxes	\$	88,004,482	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	
Sales taxes		141,697,643	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	
Financial institution taxes		177,178	434,623	438,776	450,990	178,439	214,007	216,305	182,090	193,368	151,770	
Cigarette tax		1,620,753	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	
Gasoline tax		1,033,009	836,886	757,620	759,748	739,175	748,311	746,791	738,868	734,770	709,746	
Vehicle sales tax		263,136	277,635	251,780	219,507	210,700	213,630	203,233	198,405	187,529	162,208	
Motor vehicle tax		124,128	125,394	106,647	110,017	106,231	89,164	103,732	104,739	101,135	103,624	
County stock insurance tax		325,411	226,025	192,146	344,504	168,562	131,640	115,516	149,575	152,321	194,040	
Unrestricted investment earnings		2,397,395	41,089	869,212	2,018,441	969,527	313,073	83,828	31,856	32,403	76,823	
Miscellaneous		1,865,579	827,461	752,893	5,179,029	1,262,245	808,606	1,481,685	574,470	843,691	661,732	
Transfers	_	838,340	838,340	838,340	142,949	642,693	642,693	642,693	642,693	642,693	642,693	
Total governmental activities	_	238,347,054	214,366,992	197,442,965	213,304,502	199,879,838	174,629,979	168,909,271	166,181,544	162,063,268	154,000,629	
Business-type activities:												
Miscellaneous		202,947	216,556	215,443	167,796	177,275	175,868	152,565	141,803	138,765	116,231	
Transfers		(838,340)	(838,340)	(838,340)	(142,949)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)	
Total business-type activities	_	(635,393)	(621,784)	(622,897)	24,847	(465,418)	(466,825)	(490,128)	(500,890)	(503,928)	(526,462)	
Total primary government	\$	237,711,661	213,745,208	196,820,068	213,329,349	199,414,420	174,163,154	168,419,143	165,680,654	161,559,340	153,474,167	
Changes in net position:						<u></u>			<u> </u>	<u></u>		
Governmental activities	\$	63,763,397	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)	
Business-type activities	_	1,956,579	957,883	124,207	1,255,017	657,940	433,873	(321,937)	352,513	(243,450)	(48,424)	
Total primary government	\$	65,719,976	39,222,500	22,817,836	24,510,741	16,026,391	(15,222,094)	(14,342,140)	(64,614)	(8,413,639)	(8,881,400)	

General Governmental Revenue by Source (1)

Last Ten Fiscal Years

		Licenses	Inter	Charges	Fines and			
Fiscal Year	Taxes	and Permits	Governmental	for Services	Forfeitures	Interest	Miscellaneous	Total
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
2022	233,604,646	2,207,650	86,502,091	56,380,313	1,652,962	2,233,350	1,762,953	384,343,965

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

See accompanying independent auditors' report.

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
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
2022	88,363,388	141,697,643	177,178	1,620,753	1,745,684	233,604,646

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

See accompanying independent auditors' report.

Fund Balances, Governmental Funds Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

(Modified Accrual Basis of Accounting)									
	2022	2021	Fiscal Year 2020	2010	2010				
	2022	2021	2020	2019	2018				
General fund:									
Nonspendable: Prepaid expenditures	\$ 341,044	297,583	85,112	102,581	180,948				
Assigned:	5 341,044	291,363	65,112	102,381	100,940				
Wellness education	194,108	196,621	202,832	228,696	145,321				
Elevator modernization	-	522,538	3,042,137	-	-				
Equipment	318,928	1,013,558	219,376						
Mass appraisal system	5,358,508	7,095,108	16,362,932						
Compensation study (encumbrances) Law enforcement (encumbrances)	-	-	-	17,625	-				
Homeless assistance (encumbrance)	-	-	-	1,309,400	-				
Courthouse renovation (encumbrances)	-	_	_	_	_				
Detention Center renovation (encumbrances)	-	-	_	-	36,971				
Maintenance and repair (encumbrances)	1,769,399	196,131	1,305,167	8,445,112	588,800				
Purchases on order (encumbrances)	1,139,026	893,412	1,059,083	1,225,164	911,012				
Contractual services (encumbrances)	15,001,977	5,786,104	3,970,579	939,669	189,142				
General government (encumbrances)	- (462 652	5 002 744	(0(2 25(- - 427 701	- 				
Compensated absences Subsequent year appropriation	6,463,652 5,554,266	5,983,744 6,728,838	6,062,256 10,121,986	5,437,701 15,795,049	5,506,125 31,248,843				
Unassigned	104,011,844	70,684,767	47,313,324	42,515,716	12,201,084				
Reserved for:	,,	, ,	,	,,	,,				
Encumbrances	-	-	-	-	-				
Unreserved:									
Designated	-	-	-	-	-				
Undesignated									
Total general fund	140,152,752	99,398,404	89,744,784	76,016,713	51,008,246				
All other governmental funds:									
Nonspendable:									
Prepaid expenditures	73,004	11,312	33,085	4,793	124,222				
Restricted:									
Prosecuting attorney's activities	844,038	780,017	574,024	630,641	628,027				
Assessment maintenance Building repair and maintenance	14,021,779 2,409,548	8,665,121	6,700,270	4,772,863	4,228,303				
Property tax collection activities	2,409,546	-	106,544	1,889,244	1,899,429				
Information technology	-	-	-		-				
Document preservation	568,426	477,020	319,396	194,891	277,878				
Emergency telephone system	5,506,655	4,614,016	330,082	119,671	116,607				
Courthouse renovation	- 250.005	-	-	-	-				
Emergency rental assistance Homeless assistance	8,359,897 229,627	502,267	561,561	304,036	246,807				
Parking Garage (capital projects)	229,027	302,207	501,501	304,030	240,007				
Anti-crime activities	12,121,350	16,129,343	12,693,024	13,036,041	11,228,478				
Domestic violence shelter funding	55,235	27,812	39,966	16,759	13,461				
Criminal Justice Center (capital projects)	-	-	-	-	-				
Law enforcement	1,476,381	1,398,813	1,322,132	1,013,013	924,618				
Maintenance and repair NE Rennau renovation	-	-	8,540	-	-				
Crime prevention (capital projects)				-					
Detention Center renovation	_	_	_	59,495	16,693				
Road construction and maintenance	6,950,622	5,037,824	6,442,208	8,956,650	11,174,343				
Health and welfare	17,812,797	12,632,472	17,061,332	4,717,080	5,957,417				
Juvenile services	3,611	1,198	24,106	1,390	-				
Animal shelter	-	-	-	-	8,873				
Truman Medical Center Sewer system service	141,663	121,652	145,814	164,154	219,557				
Truman Sports Complex activities	9,831,777	5,191,284	11,933,713	23,293,801	11,895,081				
General government	-	-	-	-	-				
Public safety	-	-	-	-	-				
Health, welfare, and community development	-	-	-	-	-				
Culture and recreation	8,558,142	9,395,708	6,367,757	9,103,335	4,347,791				
Rock Island Railroad project Debt service	523,129	430,270	3,419,283	9,657,681	392,950				
Compensated absences	26,619,336 1,783,011	25,078,517 1,892,998	22,858,265 2,199,552	5,456,326 1,933,826	25,554,016 1,963,016				
Available for grant match	1,765,011	689,076	782,513	1,755,620	2,431,470				
Assigned:		,	,		-,,				
Debt service	-	-	-	-	-				
Unassigned	(23,958,606)	(3,942,112)	(10,626,111)	(4,861,542)	(47,522)				
Total all other governmental funds	93,931,422	89,134,608	83,297,056	80,464,148	83,601,515				
<u> </u>	334,084,174 \$		173,041,840	156,480,861	134,609,761				
Total governmental failus	221,007,177	100,533,012	175,071,070	150, 100,001	151,007,701				

See accompanying independent auditors' report.

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Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

(1	(Modified Accrual Basis of Accounting)						
		2017	2016	Fiscal Year 2015	2014	2013	
General fund:							
Nonspendable:							
Prepaid expenditures	\$	174,076	218,799	77,518	91,961	107,552	
Assigned:							
Wellness education		102,330	94,174	72,346	51,781	39,139	
Compensation study (encumbrances) Law enforcement (encumbrances)		-	-	-	-	-	
Homeless assistance (encumbrance)		_	36,750	-	-	-	
Courthouse renovation (encumbrances)		-	469,312	402,054	3,475,480	529,839	
Detention Center renovation (encumbrances)		1,490,339	530,785	513,489	829,336	-	
Maintenance and repair (encumbrances)		119,475	126,850	177,350	436,904	977,946	
Purchases on order (encumbrances)		871,481	426,024	964,141	1,213,875	819,090	
Contractual services (encumbrances)		437,105	233,339	314,221	208,987	382,293	
General government (encumbrances)		- 4 452 002	-	-	-		
Compensated absences		4,473,093	4,138,902	4,251,068	4,305,087	3,039,137	
Subsequent year appropriation Unassigned		9,983,094 10,197,956	8,481,758 9,610,328	3,896,019 8,582,879	5,935,831 1,612,811	7,005,402 4,337,337	
Reserved for:		10,197,930	9,010,320	6,362,679	1,012,011	4,337,337	
Encumbrances		_	-	_	_	_	
Unreserved:							
Designated		-	-	-	-	-	
Undesignated			-				
Total general fund		27,848,949	24,367,021	19,251,085	18,162,053	17,237,735	
All other governmental funds:							
Nonspendable:							
Prepaid expenditures Restricted:		19,515	61,118	14,854	91,884	97,608	
Prosecuting attorney's activities		369,672	470,226	474,741	562,290	577,361	
Assessment maintenance		3,478,377	3,331,141	2,808,093	2,191,997	1,629,428	
Property tax collection activities		1,708,058	1,775,175	1,805,297	1,741,562	1,623,806	
Information technology		13,526	149,254	131,710	188,913	196,186	
Document preservation		264,458	89,323	47,723	45,578	71,423	
Emergency telephone system Courthouse renovation		502,939 1,000	1,245,321	1,433,585	1,470,645	1,525,376	
Homeless assistance		225,537	97,265 146,794	179,903 61,252	11,795	124,802	
Parking Garage (capital projects)		223,337	49,333	49,218	49,203	49,198	
Anti-crime activities		10,306,514	8,970,556	9,270,448	9,698,084	7,942,868	
Domestic violence shelter funding		47,693	57,092	21,421	-	-	
Criminal Justice Center (capital projects)		-	278	278	278	90,645	
Law enforcement		1,318,029	1,551,935	1,201,081	1,059,067	1,006,053	
NE Rennau renovation		-	173,070	.	-		
Crime prevention (capital projects)		-	72,920	72,920	72,920	79,472	
Detention Center renovation		35,161	1,006,443	550,664	15 405 201	20.004.122	
Road construction and maintenance Health and welfare		13,472,900 5,524,755	16,308,021 4,032,238	16,807,634 5,459,219	15,405,201 6,019,892	20,004,132 4,495,614	
Juveile services		3,324,733	4,032,236	3,439,219	0,019,092	4,495,014	
Animal shelter		48,111	47,969	51,768	51,769	160,519	
Truman Medical Center		-	-		-	-	
Sewer system service		233,294	234,398	233,480	229,387	213,111	
Truman Sports Complex activities		12,782,759	13,201,824	10,731,673	3,480,106	3,500,000	
General government		-	-	-	-	-	
Public safety		-	-	-	-	-	
Health, welfare, and community development		2.046.122	4 5 47 271	4.571.600	((02 975	- (1(4 4(2	
Culture and recreation Rock Island Railroad Project		3,946,133	4,547,371 2,182,965	4,571,699	6,602,875	6,164,462	
Debt service		3,907,030 24,673,786	24,100,392	23,956,376	23,496,294	22,346,900	
Compensated absences		2,776,294	2,570,353	2,398,557	2,504,842	2,490,956	
Available for grant match		66,072	34,546	686,033	1,214,784	415,082	
Assigned:		- /	<i>,-</i> -		, ,	- /	
Debt service		-	-	-	-	-	
Unassigned		(790,716)	(1,976)		(5,202)	(11,752)	
Total all other governmental funds		84,930,897	86,505,345	83,019,627	76,184,164	74,793,250	
Total governmental funds	\$	112,779,846 \$	110,872,366	102,270,712	94,346,217	92,030,985	

See accompanying independent auditors' report.

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

		2022	2021	Fiscal Year 2020	2019	2018
P	-	2022	2021	2020	2019	2016
Revenue: Taxes:						
Property taxes	\$	88,363,388	83,046,071	78,483,600	78,249,988	77,966,361
Sales taxes		141,697,643	126,703,019	112,024,417	118,580,418	115,434,923
Other taxes		3,543,615	3,642,878	3,568,969	3,749,294	3,323,904
Licenses and permits		2,207,650	2,049,758	1,941,153	2,076,179	1,492,840
Intergovernmental		86,502,091	74,780,591	123,179,879	25,883,042	29,825,217
Charges for services		56,380,313	50,449,777	42,923,621	44,465,184	45,691,293
Fines and forfeitures		1,652,962	1,557,697	1,221,825	2,020,747	2,267,860
Interest		2,233,350	41,089	839,603	1,885,184	868,009
Miscellaneous	-	1,762,953	815,287	731,613	5,023,534	1,256,077
Total revenues	_	384,343,965	343,086,167	364,914,680	281,933,570	278,126,484
Expenditures:						
General government		117,337,762	109,413,289	99,908,489	85,761,742	89,149,619
Public safety		80,842,621	57,964,860	55,741,116	59,502,921	59,836,413
Roads, highways, and bridges		10,207,546	10,428,381	10,013,334	10,003,544	9,605,936
Health, welfare, and community development		40,163,517	61,115,653	106,031,953	15,340,861	14,541,290
Culture and recreation		43,679,081	38,120,668	38,284,301	41,732,005	32,844,861
Capital outlay: General government						
Public safety		-	-	-	-	-
Roads, highways, and bridges		-	-	-	-	-
Health, welfare, and community development		_	_	_	_	39,600
Culture and recreation		2,108,755	8,127,886	1,324,863	1,390,202	4,019,859
Debt service:		2,100,700	0,127,000	1,52 1,005	1,000,202	.,017,007
Principal retirement		28,336,306	26,326,634	27,060,853	25,891,956	24,833,094
Interest and fiscal charges		15,488,587	16,638,177	19,405,442	21,107,244	22,068,590
Bond issuance costs		-	172,373	89,087	-	-
Payment to bond escrow agent	_			252,268		
Total expenditures	_	338,164,175	328,307,921	358,111,706	260,730,475	256,939,262
Excess (deficiency) of revenues over						
(under) expenditures	_	46,179,790	14,778,246	6,802,974	21,203,095	21,187,222
Other financing sources (uses):						
Lease issuance		138,876	-	-	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		57,966,089	39,860,701	43,484,865	43,846,067	41,944,743
Transfers out		(57,127,749)	(39,332,361)		(43,703,118)	(41,302,050)
	-			(42,646,524)		
Total other financing sources	_	977,216	712,926	9,758,005	668,005	642,693
Net change in fund balances	\$ _	47,157,006	15,491,172	16,560,979	21,871,100	21,829,915
Debt service as a percentage of noncapital expenditures		13.6%	14.6%	13.5%	18.6%	19.0%

See accompanying independent auditors' report.

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Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	(IVIO	diffed Accrual Bas	is of Accounting)	Fiscal	Voor	
	-	2017	2016	2015	2014	2013
Revenue:	-	.				
Taxes:						
Property taxes	\$	55,839,423	53,208,368	51,489,958	51,620,622	53,660,426
Sales taxes		114,092,590	112,587,465	109,920,965	105,970,220	96,863,340
Other taxes		3,468,191	3,528,978	3,533,680	3,456,466	3,610,925
Licenses and permits		1,398,460	1,719,688	1,708,070	1,442,425	1,213,098
Intergovernmental		24,455,302	25,734,019	25,950,823	26,012,441	24,575,693
Charges for services		44,164,949	42,668,172	41,296,824	38,705,572	39,549,420
Fines and forfeitures		2,612,101	2,835,135	2,795,886	2,958,891	3,201,053
Interest		269,759	70,331	27,982	27,451	72,899
Miscellaneous	_	753,518	1,428,660	544,977	803,604	568,937
Total revenues	_	247,054,293	243,780,816	237,269,165	230,997,692	223,315,791
Expenditures:						
General government		85,662,721	84,777,303	88,826,402	84,336,025	84,283,577
Public safety		54,979,213	52,262,811	49,526,296	46,432,720	44,805,118
Roads, highways, and bridges		10,231,801	11,813,765	8,534,580	13,599,433	9,981,999
Health, welfare, and community development		12,065,673	9,250,846	10,273,737	9,771,638	10,097,725
Culture and recreation		33,747,676	29,840,402	25,008,295	23,434,964	20,772,028
Capital outlay:			216.054	202 500		2 270 927
General government Public safety		-	216,854	392,500	90,367	3,378,827
Roads, highways, and bridges		_	_	-	90,307	-
Health, welfare, and community development		_	_		_	192,034
Culture and recreation		2,007,733	51,667,198	_	_	172,034
Debt service:		2,007,700	51,007,120			
Principal retirement		24,089,508	25,977,208	23,753,495	12,112,254	23,922,708
Interest and fiscal charges		23,005,181	23,004,729	23,176,105	14,568,082	24,726,593
Bond issuance costs		· · · · -	689,540	161,750	3,330,913	530,479
Payment to bond escrow agent	_			789,858		
Total expenditures	_	245,789,506	289,500,656	230,443,018	207,676,396	222,691,088
Excess (deficiency) of revenues over		1.064.505	(45.510.040)	6.006.145	22 221 226	604.500
(under) expenditures	-	1,264,787	(45,719,840)	6,826,147	23,321,296	624,703
Other financing sources (uses):						
Lease issuance		-	-	514,155	-	-
Issuance of debt		-	51,950,000	10,750,000	338,980,000	36,620,000
Premium on bond issuance		-	1,728,801	459,313	58,702,167	2,533,190
Payment to bond escrow agent		-	-	(11,209,313)	(419,330,924)	(39,984,338)
Insurance Proceeds Capital contributions		-	-	-	-	117.407
Transfers in		42,973,419	41,680,251	37,993,164	32,046,052	117,497 40,165,899
Transfers out		(42,330,726)	(41,037,558)	(37,408,971)	(31,403,359)	(39,523,206)
Total other financing sources	-	642,693	54,321,494	1,098,348	(21,006,064)	(70,958)
Net change in fund balances	\$	1,907,480	8.601.654	7,924,495	2,315,232	553,745
· ·	Ψ =	19.8%	21.0%	22.8%		23.42%
Debt service as a percentage of noncapital expenditures		19.8%	Z1.U%	22.8%	13.17%	23.42%

General Governmental Expenditures by Function (1)

Last Ten Fiscal Years

			Roads,	Health, Welfare and			
Fiscal	General	Public	Highways	Community	Culture and	Debt	
Year	Government	Safety	and Bridges	Development	Recreation	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
2022	117,337,762	80,842,621	10,207,546	40,163,517	45,787,836	43,824,893	338,164,175

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

Assessed and Estimated Actual Value of Taxable Property (1)

Last Ten Fiscal Years

	Real Property Personal Property					Railroad	tal	Ratio of Total Assessed to	Total		
Fiscal		Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	Assessed	Estimated	Total Estimated	Direct
Year		Value	Actual Value	Value	Actual Value	Value	Actual Value	Value	Actual Value	Actual Value	Rate
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
2022		10,777,917,897	50,562,549,614	2,797,579,318	8,392,737,954	565,388,827	1,749,336,586	14,140,886,042	60,704,624,154	23.3	0.5920

⁽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.

Property Tax Rates - Direct and Overlapping Governments

(Per \$100 of Assessed Value)

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Jackson county:										
General	0.1481	0.1414	0.1356	0.1381	0.1331	0.1349	0.2446	0.2123	0.2162	0.2455
Health	0.1529	0.1493	0.1442	0.1460	0.1409	0.2259	0.1801	0.2095	0.1921	0.1647
Park	0.0897	0.0871	0.0839	0.0851	0.0822	0.1416	0.1203	0.1204	0.1108	0.1100
Special Road and Bridge	0.1391	0.1363	0.1319	0.1333	0.1287	0.1989	0.0660	0.0688	0.0633	0.0718
Total levy	0.5298	0.5141	0.4956	0.5025	0.4849	0.7013	0.6110	0.6110	0.5824	0.5920
Cities:										
Blue Springs	0.7489	0.7489	0.7281	0.7281	0.7184	0.7175	0.6463	0.6817	0.6366	0.6366
Buckner	0.6310	0.6440	0.6186	0.6172	0.6005	0.5900	0.5296	0.5489	0.5067	0.5067
Grain Valley	1.7365	1.7365	1.7294	1.7294	1.7294	1.6294	1.5994	1.5994	1.4494	1.4494
Grandview	1.5000	1.5000	1.4807	1.4891	1.4573	1.4749	1.2956	1.3490	1.2866	1.2867
Greenwood	1.5925	1.5919	1.5308	1.5309	1.3738	1.3673	1.2420	1.2177	1.1309	1.1181
Independence	0.7429	0.7393	0.7165	0.7216	0.7031	0.7105	0.6078	0.6672	0.6103	0.6059
Kansas City	1.5932	1.5997	1.5806	1.5906	1.6006	1.6783	1.5960	1.7529	1.6981	1.6918
Lake Lotawana	0.4600	0.4600	0.4423	0.4464	0.4194	0.4194	0.3140	0.3347	0.3167	0.3167
Lake Tapawingo	0.7524	1.3000	3.0372	3.0433	3.0054	2.7272	2.2873	2.2999	2.2093	2.0093
Lee's Summit	1.5540	1.5700	1.5363	1.5398	1.5154	1.5154	1.3936	1.4563	1.4199	1.4199
Levasy	0.8286	0.8286	0.8320	0.8320	0.8320	0.8390	0.9740	1.0000	0.6183	0.6239
Lone Jack	1.7772	1.7964	1.5492	1.4844	1.4716	1.1231	1.0104	1.0242	0.5645	0.5667
Oak Grove	0.8632	0.8641	0.8430	0.8504	0.8424	0.8419	0.7647	0.7647	0.7647	0.7647
Pleasant Hill	0.9944	0.9944	0.9963	1.0007	0.9798	0.9798	1.1944	1.1944	1.1876	1.1876
Raytown	0.5539	0.5519	0.5295	0.5293	0.5058	0.5149	0.4630	0.4791	0.4765	0.4757
Riverbend	0.5080	0.4271	0.3497	0.3111	0.5000	0.4163	0.3281	0.5000	0.4040	0.4040
Sibley	0.4035	0.4079	0.4079	0.4079	0.4066	0.4078	0.3666	0.3666	0.3572	0.3572
Sugar Creek	1.1300	1.1300	1.1182	1.1300	1.0448	1.0469	0.9579	0.9910	0.9696	0.9700
School districts:										
Blue Springs Reorganized #4	5.7286	5.7286	5.7286	5.7286	5.7286	5.7286	5.5500	5.7286	5.7286	5.7286
Center District #58	6.8330	6.8630	6.7869	6.7828	6.5147	6.6139	5.4374	6.1501	5.6557	5.6815
Fort Osage Reorganized #1	5.6000	5.6998	5.7000	5.7000	6.3700	6.3700	6.3700	6.3700	6.3700	6.3700
Grain Valley Reorganized #5	5.5229	5.5177	5.4612	5.4579	5.4255	5.4163	4.9970	5.1059	4.9263	4.9271
Grandview Consolidated #4	5.8936	5.8936	5.7856	5.8047	5.6094	5.6255	5.1430	5.3557	5.9557	5.9559
Hickman Mills Consolidated #1	6.3217	6.4217	6.5935	6.5575	6.2232	7.0402	5.5784	5.8891	5.5074	6.8667
Independence District #30	5.7000	5.7000	5.9130	5.9130	5.8010	5.8010	5,4977	5.5381	5.4371	5.4371
Kansas City District #33	4.9500	4.9500	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599
Lee's Summit Reorganized #7	6.0627	6.1192	5.9813	5.9957	5.8777	5.8811	5.3280	5.4705	5.4837	5.3089
Lone Jack Consolidated #6	5.5141	5.5106	5.4501	5.4287	5.3484	5.3484	5.3484	5.3484	5.3484	5.3484
Oak Grove Reorganized #6	5.1361	5.1472	5.1024	5.1062	4.8288	5.0367	5.0367	5.1383	5.1534	5.1582
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.

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Property Tax Rates - Direct and Overlapping Governments

(Per \$100 of Assessed Value)

Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Fire districts:										
Central	1.1203	1.1607	1.1731	1.1762	1.1566	1.1519	1.0292	1.0886	1.3440	1.3449
Fort Osage	1.6724	1.6724	1.6576	1.6551	1.6528	1.6528	1.5697	1.7389	1.6596	1.6426
Inter City	1.2664	1.2960	1.4111	1.4453	1.3135	1.3421	1.2146	1.1846	1.0965	1.3740
Lake Lotawana	0.8466	0.8318	0.8035	0.8222	0.7765	0.6851	0.6664	0.6985	_	_
Lone Jack	1.1482	1.1482	1.1436	1.1456	1.1306	1.1146	0.9733	0.9901	0.9117	1.1117
Prairie	1.0400	1.0400	0.9978	1.0008	0.9900	1.0253	0.9134	0.9260	_	
Raytown	1.0200	1.0300	1.0064	0.9756	0.9986	1.0386	1.3244	1.3373	1.3068	1.2672
Sni Valley	0.8334	0.8662	0.8697	0.9184	0.9048	0.9567	1.0842	1.3805	1.1948	1.1635
Southern Jackson County	_	_	_	_	_	_	_	_	0.6801	1.1900
Libraries and colleges:										
Kansas City Library	0.5000	0.5000	0.4933	0.4940	0.4676	0.5065	0.5644	0.5644	0.5504	0.5543
Mid-Continent Library	0.3200	0.3200	0.3146	0.3153	0.3963	0.3963	0.3633	0.3696	0.3468	0.3240
KC Metropolitan Community College	0.2369	0.2374	0.2343	0.2339	0.2297	0.2305	0.2047	0.2128	0.2028	0.2028
Water districts:										
Jackson County #17	0.0575	0.0593	0.0582	0.0582	0.0575	0.0575	0.0512	0.0510	0.0464	0.0464
Other entities:										
Independence Square Benefit District	0.5324	0.5610	0.5638	0.5749	0.5749	0.5749	0.5614	0.5826	0.5876	0.5878
Mental Health	0.1218	0.1223	0.1198	0.1201	0.1160	0.1171	0.1008	0.1056	0.1077	0.1113
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	0.0753	0.0738	0.0738	0.0713	0.0720	0.0620	0.0649	0.0663	0.0836
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.

Principal Taxpayers

December 31, 2022 and 2013

				,	2012			
				2022			201	
			2022	Percentage of	Total	2013	Percentage of	Total
			assessed	total assessed	tax	assessed	total assessed	tax
<u> Taxpayer</u>	Type of business		valuation	valuation (1)	receipts	valuation	valuation (2)	receipts
Evergy/Kansas City Power & Light	Utilities	\$	303,369,048	2.15% \$	29,654,041	\$ 190,075,721	2.06% \$	18,632,508
Evergy West/KCPL_GMOC	Utilities		133,937,975	0.95%	13,118,730	99,181,043	1.08%	9,772,490
Southern Union Company	Transportation		103,736,320	0.73%	9,857,739	43,639,736	0.47%	4,224,078
Country Club Plaza JV LLC	Real estate investment		96,091,883	0.68%	10,705,167		0.00%	
Google Fiber	Communications		56,158,056	0.40%	4,842,342			
Hallmark & Crown Properties	Greeting cards, hotel, and retail sales		46,317,760	0.33%	4,705,257	59,152,386	0.64%	5,473,579
Union Pacific Railroad	Railroad		41,306,039	0.29%	4,006,818	26,992,472	0.29%	2,633,956
Federal Reserve Bank of KC	Finance		31,084,480	0.22%	3,115,155			
Town Pavilion Holdings	Real estate investment		29,440,990	0.21%	3,111,222			
Cerner Propertires Inc	Electronic health records		28,012,650	0.20%	5,559,603			
Sprint	Communications					25,339,227	0.27%	1,901,987
AT&T/Southwestern Bell	Communications					69,127,929	0.75%	5,689,678
JC Nichols & Highwoods Realty	Real estate investment					26,827,419	0.29%	459,189
Bayer and Mobay	Pharmaceutical					22,472,651	0.24%	1,559,690
Simon Property Group LP	Retail shopping center					22,115,877	0.24%	2,039,482
Total		\$	869,455,201	6.16% \$	88,676,074	\$ 584,924,461	6.33% \$	52,386,637
(1) 2022 Total Assessed Valuation	\$14,140,886,042	:						

See accompanying independent auditors' report.

\$9,220,719,310

(2) 2013 Total Assessed Valuation

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
2013	\$ 874,859,978	(2,757,600)	872,102,378	797,887,648	91.2	69,379,375	867,267,023	99.4	4,835,355	0.6
2014	879,378,018	(807,449)	878,570,569	810,205,678	92.1	63,929,092	874,134,770	99.5	4,435,799	0.5
2015	912,095,661	1,418,940	913,514,601	833,271,722	91.4	75,748,286	909,020,008	99.5	4,494,593	0.5
2016	936,279,882	539,134	936,819,016	861,543,904	92.0	70,405,180	931,949,084	99.5	4,869,932	0.5
2017	993,829,297	(667,454)	993,161,843	912,715,709	91.8	75,177,797	987,893,506	99.5	5,268,337	0.5
2018	1,050,178,173	(3,488,141)	1,046,690,032	968,625,061	92.2	71,939,859	1,040,564,920	99.4	6,125,112	0.6
2019	1,199,676,761	(73,659,442)	1,126,017,319	1,026,762,298	85.6	81,093,905	1,107,856,203	98.4	18,161,116	1.6
2020	1,166,507,911	1,938,362	1,168,446,273	1,063,943,249	91.2	81,256,413	1,145,199,662	98.0	23,246,611	2.0
2021	1,247,032,151	(6,989,945)	1,240,042,206	1,138,095,299	91.3	62,877,438	1,200,972,737	96.8	39,069,469	3.2
2022	1,316,293,376	(13,541,617)	1,302,751,759	1,203,096,720	91.4	· · · —	1,203,096,720	92.4	99,655,039	7.6

⁽¹⁾ Includes collections in transit at December 31.

Source: County Collector's Office

Jackson County's Property Tax Levies and Collections Last Ten Fiscal Years

Fiscal year	Original tax	Adjustments to original	Adjusted tax	Current tax	Percentage of levy	Delinquent	Total tax	Total tax collected to adjusted	Outstanding delinquent	Outstanding delinquency to adjusted
levied	 levy	tax levy	levy	collections (1)	collected	tax collections	collections	tax levy	tax	tax levy
2013	\$ 51,048,021	202,886	51,250,907	45,239,455	88.6	5,269,693	50,509,148	98.6	741,759	1.4
2014	49,561,150	457,191	50,018,341	44,525,923	89.8	4,822,801	49,348,724	98.7	669,617	1.3
2015	50,100,682	285,176	50,385,858	44,683,805	89.2	5,011,810	49,695,615	98.6	690,243	1.4
2016	52,031,304	362,618	52,393,922	46,574,495	89.5	5,083,245	51,657,740	98.6	736,182	1.4
2017	53,506,595	423,203	53,929,798	47,846,764	89.4	5,275,980	53,122,744	98.5	807,054	1.5
2018	78,187,416	273,469	78,460,885	70,823,968	90.6	6,594,862	77,418,830	98.7	1,042,055	1.3
2019	81,870,583	(3,214,971)	78,655,612	69,846,838	85.3	7,125,456	76,972,294	97.9	1,683,318	2.1
2020	79,118,707	416,776	79,535,483	70,507,606	89.1	6,858,266	77,365,872	97.3	2,169,611	2.7
2021	82,587,442	(673,233)	81,914,209	73,158,668	88.6	5,132,932	78,291,600	95.6	3,622,609	4.4
2022	89,278,348	(1,087,190)	88,191,158	78,794,625	88.3	-	78,794,625	89.3	9,396,533	10.7

⁽¹⁾ Includes collections in transit at December 31.

Source: County Collector's Office

Taxable Sales by Category Last Ten Fiscal Years

NAICS Category	2017	2018	2019	2020	2021	2022
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 Servi	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	

	201	3	2014	2015	2016	2017	2018	2019	2020	2021	2022
Agriculture, Forestry, Fishing and Hunting	\$ 12,3	20,695	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	559,834	1,355,109	768,122	_	-	-
Construction	79,2	13,357	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	424.0	46,534	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	373.8	82,395	379,193,225	338,626,899	337,893,989	N/A	N/A	N/A	N/A	N/A	N/A
Transportation and Warehousing		N/A	N/A	N/A	N/A	107,845,822	103,068,722	98,942,007	99,509,981	101.896.628	-
Utilities	416,7	19,143	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	459,7	50,577	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	6,101,8		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	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	-
Finance, insurance, and real estate	30,2	11,113	33,995,171	35,380,203	31,715,959	N/A	N/A	N/A	N/A	N/A	N/A
Finance and Insurance		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	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	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	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	-
Administrative and Support and Waste		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Management and Remediation Services		N/A	N/A	N/A	N/A	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	-
Educational Services		N/A	N/A	N/A	N/A	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	-
Health Care and Social Assistance		N/A	N/A	N/A	N/A	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	-
Arts, Entertainment, and Recreation		N/A	N/A	N/A	N/A	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	=
Accommodation and Food Services		N/A	N/A	N/A	N/A	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)	1,176,7		1,276,255,888	1,451,923,924	1,487,791,248	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664	-
Public administration		55,296	348,666	723,904	890,707	4,325,142	5,068,741	1,558,384	27/4	28,091	27/4
Nonclassifiable establishments	3,0	00,280	2,090,383	1,971,801	1,907,197	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$ 9,078,5	71,064	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: 2022 data was not available from the Missouri Department of Revenue as of June 5, 2023.
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

Direct Sales Tax Rates

Last Ten Fiscal Years

			Sports	Zoological	Children's	County
Fiscal Year	General	Anti-Crime	Complex	District	Services	Total
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
2021	0.00500	0.00250	0.00375	0.00125	0.00125	0.01375

Source: Missouri Department of Revenue.

Computation of Legal Debt Margin
December 31, 2022

Assessed value, December 31, 2022 Debt limit – ten percent of total assessed valuation \$ 14,140,886,042 1,414,088,604

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

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Business-type

			Gove	ernmental activ	ities		activities				
Fiscal year	Leasehold bonds	Special obligation bonds	Obligations to U.S. government	Notes payable	Capital financing obligations	Lease liabilities	Premium on bonds	Lease liabilities	Total primary government	Percentage of personal income (a)	Per capita (a)
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	539
2022	_	306,050,000	7,355,337	_	105,011	3,398,634	35,438,931	113,223	352,461,136	1.0	492

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. (a) See page 174 for personal income and population data.

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
 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	_	_	_	_	_
2022	716,531	14,140,886,042	_	_	_	_	_

⁽¹⁾ Source: Census.gov.(2) Includes all long-term general obligation bonds.(3) Excluding amounts applicable to special obligation bonds.

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
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	
2022	_	_	_	309,176,300	_

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

Computation of Direct and Overlapping Bonded Debt December 31, 2022

Entity	Total debt outstanding	Applicable to Jackson County	Amount applicable to Jackson County	Indebtedness as of
Jackson County	\$ 352,461,136	100%	\$ 352,461,136	12/31/22
Total direct debt	\$ 332,401,130	10070	352,461,136	12/31/22
			332,401,130	
Cities: Blue Springs	79,565,934	100%	79,565,934	12/31/22
Buckner	1,008,761	100%	1,008,761	12/31/22
Grain Valley	20,995	100%	20,995	12/31/22
Grandview	22,206,745	100%	22,206,745	12/31/22
Greenwood	2,005,000	94%	1,884,700	12/31/22
Independence	127,368,896	100%	127,368,896	12/31/22
Kansas City	1,590,313,767	58%	922,381,985	12/31/22
Lake Lotawana	7,343,000	100%	7,343,000	12/31/22
Lake Tapawingo	890,000	100%	890,000	12/31/22
Lee's Summit	62,686,994	97%	60,806,384	12/31/22
Lone Jack	591,045	100%	591,045	12/31/22
Oak Grove	20,140	98%	19,737	12/31/22
Pleasant Hill	2,180,000	0%	_	12/31/22
Raytown	29,429,212	100%	29,429,212	12/31/22
Sugar Creek	1,622,607	100%	1,622,607	
School districts:				12/31/22
Blue Springs Reorganized #4	285,970,000	100%	285,970,000	12/31/22
Center School District #58	80,514,041	100%	80,514,041	12/31/22
Fort Osage Reorganized #1	91,104,475	100%	91,104,475	12/31/22
Grain Valley Reorganized #5	52,585,000	100%	52,585,000	12/31/22
Grandview Consolidated #4	59,654,388	100%	59,654,388	12/31/22
Hickman Mills Consolidated #1	94,985,000	100%	94,985,000	12/31/22
Independence District #30	182,615,000	100%	182,615,000	12/31/22
Kansas City School District #33	75,953,324	100%	75,953,324	12/31/22
Lee's Summit Reorganized #7	332,000,000	98%	325,360,000	12/31/22
Lone Jack Consolidated #6	1,462,000	95%	1,388,900	12/31/22
Oak Grove Reorganized #6	7,489,735	89%	6,665,864	12/31/22
Raytown Consolidated #2	93,600,000	100%	93,600,000	
Other entities:				12/31/22
Central Jackson County Fire Protection District	26,470,000	100%	26,470,000	12/31/22
Sni – Valley Fire District	6,141,402	81%	4,974,536	12/31/22
Fort Osage Fire District	3,220,000	100%	3,220,000	12/31/22
Inter-City Fire District	400,000	75%	300,000	12/31/22
Raytown Fire Protection District	4,175,000	100%	4,175,000	12/31/22
Southern Jackson County Fire District	8,895,210	100%	8,895,210	12/31/22
Metropolitan Junior College	74,947,158	66%	49,465,124	12/31/22
Mid-Continent Library	64,852,783	52%	33,723,447	12/31/22
Water District #17	341,127	100%	341,127	12/31/22
Developmental Disability Services	1,243,728	100%	1,243,728	12/31/22
Total overlapping debt			2,738,344,165	
Total direct and overlapping debt			\$ 3,090,805,301	
** *				

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.

Demographic Statistics

Last Ten Fiscal Years

Fiscal		Per capita	Total personal	Median	Unemployment
year	Population (1)	income	income	age (3)	rate (4)
2013	679,996	39,897 (2)	27,129,800,412	36.5	7.5
2014	683,191	41,965 (2)	28,670,110,315	36.5	6.9
2015	687,623	41,653 (2)	28,641,560,819	36.4	5.9
2016	691,801	41,545 (2)	28,740,872,545	36.5	5.1
2017	698,895	42,621 (2)	29,787,603,795	36.5	4.4
2018	700,307	44,432 (2)	31,116,040,624	36.6	3.5
2019	703,011	47,054 (2)	33,079,479,594	36.7	3.7
2020	705,925	50,209 (2)	35,443,788,325	36.8	7.2
2021	716,862	50,209 (2) *	35,992,924,158	36.8*	5.5
2022	716,531	37,638 (1)	26,968,793,778	36.9	2.8

(1) Source: Census.gov (estimate)
(2) Source: Missourieconomy.org
(3) Source: Missouri-demographics.com
(4) Source: Data.bls.gov
* Information not available for 2021, use previous year's number

Principal Employers

		2022		2013			
Employer	Employees	Rank	Percentage of Jackson County employees	Employees	Rank	Percentage of Jackson County employees	
Federal government (excludes military)	31,986	1	9.13%	27,500	1	8.91%	
Cerner Corporation / Oracle Cerner	11,900	2	3.40%				
St. Luke's Health System	9,724	3	2.78%	7,080	3	2.29%	
Children's Mercy Hospitals and Clinics	7,322	4	2.09%	5,423	5	1.76%	
Hallmark Cards Inc.	4,253	5	1.21%	3,700	9	1.20%	
Honeywell Federal Manufacturing & Technologies	5,400	6	2.09%				
U.S. Postal Service	4,509	7	1.54%				
City of Kansas City, Missouri	3,983	8	1.14%	4,563	6	1.48%	
Truman Medical Center/University Health	3,479	9	0.99%	4,267	8	1.38%	
Burns & McDonnell	4,405	10	1.26%				
HCA Midwest Health System				9,367	2	3.03%	
State of Missouri				6,010	4	1.95%	
DST Systems Inc				4,402	7	1.43%	
University of Missouri - Kansas City				3,159	10	1.02%	
Total	86,961		25.63%	75,471		24.45%	

Source: 2022 Kansas City Business Journal Book of Lists; https://fred.stlouisfed.org Jackson County annual average employment was 350,264 in 2022 and 308,758 in 2013.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessment	67	65	67	68	70	68	74	74	75	109
Board of Equalization	_	_	_	_	1	_	_	_	5	43
Budget Office	_	_	_	_	1	_	_	_	3	3
Circuit Court	144	144	153	154	155	155	168	153	135	154
Collections	36	36	36	36	37	33	37	37	36	29
COMBAT	8	7	7	8	8	6	8	7	9	18
Communications	3	3	3	4	4	_	5	6	5	7
Corrections	354	360	362	406	406	391	328	323	319	321
County Administration	7	7	7	8	8	17	10	15	_	_
County Counselor	16	15	15	15	15	17	15	15	15	15
County Executive's Office	_	_	_	_	1	_	_	_	9	8
Delinquint Tax Sale			_	_	_		_	_	_	7
Economic Development	1	5	3 2	3	3	4	_	_	_	1
Emergency Preparedness	2	2		3	3	_	_	_	10	10
Environmental Health Ethics Commission		_	_		1		_		10	7
Facilities	_	_	_	_	1	_	_		43	51
Family Court	356	357	349	349	356	348	254	304	254	328
Finance	26	26	26	26	26	23	20	22	13	13
Human Resources	10	10	10	10	10	10	10	11	11	13
Information technology	33	33	33	34	34	32	35	35	33	33
Jackson County Drug Task Force	_	_	_	_	1		_	_	7	7
Jackson County Election Board	30	26	28	28	28	26	26	26	26	23
KC Election Board	26	26	26	24	26	23	26	19	26	26
Legislature	33	33	33	33	33	34	32	33	18	18
Legislature - Auditor's Office	_	_	_	_	1	_	_	_	8	5
Legislature - Clerk of the County	_	_	_	_	1	_	_	_	6	6
Legislature - Compliance	_	_	_		_	_	_	_	_	4
Medical Examiner	23	23	25	24	23	20	23	23	25	26
Merit Commission	_						_		_	5
Municipal Court	3	4 2	4	5 2	5 2	5	5 3	5	5 3	5 3
OHRCC Parks and Recreation	2 200	197	2 193	194	194	3 178	179	3 179	180	182
Planning Commission	200	197	193	194	194	1/6	1/9	1/9	160	9
Prescription Drug Monitoring Program	_				1					_
Prosecuting Attorney	136	144	144	144	144	144	159	159	161	149
Public Administrator	23	23	26	26	26	27	28	28	28	30
Public Works	105	105	107	107	107	114	115	115	64	64
Purchasing Office	_	_	_	_	1	_	_	_	6	6
Recorder of Deeds	22	22	21	20	20	20	20	20	20	20
Rock Island Rail Corridor Authority	_	_	_	3	4	3	_	_	_	_
Sheriff	144	145	149	151	151	147	148	149	140	145
Nondepartmental	3	3								
Total	1,813	1,823	1,831	1,885	1,908	1,848	1,728	1,761	1,698	1,903

Source: County Budgets

Operating Indicators by Department Last Ten Fiscal Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Assessment: Real Estate Parcels Personal Property Business Property	269,145 313,208 23,583	296,640 316,111 23,080	296,270 363,432 24,875	297,031 365,162 23,147	297,926 372,711 23,212	298,713 380,538 22,782	299,194 333,280 19,753	300,546 375,011 22,958	301,154 379,420 21,257	301,916 367,847 23,816
Recorder of Deeds: Documents Recorded	131,224	108,158	117,574	124,339	115,925	110,645	108,117	126,687	142,460	113,804
Marriage Licenses: Kansas City Independence	3,080 2,561	3,248 2,752	3,325 2,865	3,524 2,817	3,562 2,880	3,236 2,799	2,895 2,870	3,535 1,108	5,389	5,688
Total	5,641	6,000	6,190	6,341	6,442	6,035	5,765	4,643	5,389	5,688
Public Works: Asphalt (miles) Chip & Seal (miles) Gravel (miles) Concrete (miles)	217 204 3	217 204 3 1	217 204 3 1	217 204 3 1	217 204 3	219 202 3 1	219 202 3 1	219 202 3 1	219 202 3 1	221 200 3 1
Total	425	425	425	425	425	425	425	425	425	425
Parks: Number of Parks Park Acres Lake Acres	21 21,243 2,774	21 21,243 2,774	21 21,243 2,774	21 21,243 2,774	21 21,243 2,774	21 21 21	24 21,399 2,774	24 21,399 2,774	23 21,394 2,774	23 21,394 2,774
Corrections: Bookings-County Detention Center Releases-County Detention Center Average Daily Population-County Detention Center Bookings-Regional Correctional Center Releases-Regional Correctional Center Average Daily Population-Regional Correctional Center Bookings-Kansas City Police Department Releases-Kansas City Police Department Average Daily Population-Kansas City Police Department	9,122 8,985 705 6,377 6,230 150	9,942 9,836 694 7,599 7,496 154 —	9,094 10,122 772 4,278 6,333 133 —	10,746 10,687 790 6,424 6,388 131 7,739 7,698 30	10,774 10,805 770 5,583 5,598 128 7,768 7,719 31	10,086 10,091 825 4,763 4,776 141 9,242 8,993 37	8,969 8,689 845 290 267 125 4,113 4,083 53	5,756 5,782 754 — — —	5,336 5,369 764 — — — —	7,777 7,720 742 — — — — —
Medical Examiner's Office Scenes Visited Jackson County Death Reports Finance:	1,324 1,508	1,230 1,613	1,467 1,842	1,537 2,146	1,651 2,379	1,673 5,808	1,288 4,902	1,654 7,286	1,063 7,803	1,585 7,775
Accounts Payable Checks	18,746	17,708	16,757	17,057	16,636	15,749	14,754	20,660	14,653	14,723

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.

Capital Asset Statistics by Function Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government:	·		·	·						
Buildings	117	117	117	117	117	117	117	117	117	117
Computer Equipment/Terminals	348	336	312	298	275	236	218	193	155	132
Printers	12	10	10	9	7	13	13	11	13	13
Radio Communication Equipment	5	5	5	5	5	4	4	4	2	2
Land (parcels)	26	26	25	25	25	25	25	25	23	23
Automobiles	47	47	49	47	47	92	90	90	86	43
Trucks	26	26	30	30	30	44	43	40	41	28
Public Safety:										
Buildings	11	11	11	11	11	11	11	11	12	12
Computer Equipment/Terminals	4	4	4	4	4	4	4	4	4	4
Printers	2	2	2	2	2	2	2	2	3	3
Radio Communication Equipment	13	13	13	13	9	9	9	9	7	2
Land (parcels)	2	2	2	2	2	2	2	2	2	2
Automobiles	267	242	234	221	214	275	275	280	239	173
Trucks	15	15	16	16	16	36	37	38	38	13
Roads, Highways, and Bridges:										
Buildings	8	8	8	8	8	8	8	8	8	7
Computer Equipment/Terminals	7	7	7	7	7	15	15	15	15	7
Printers	4	4	4	4	4	4	3	3	3	3
Land (parcels)	5	5	5	5	5	5	5	5	5	5
Automobiles	41	40	44	45	45	45	41	39	42	33
Heavy Machinery	39	36	44	44	44	50	44	49	49	37
Trucks	26	26	33	31	28	36	35	42	42	36
Health, Welfare, and										
Community Development:										
Buildings	21	21	21	21	21	21	21	21	21	21
Computer Equipment/Terminals	7	7	7	6	6	5	5	5	4	4
Land (parcels)	4	4	3	3	3	3	3	3	3	3
Automobiles	16	16	16	14	14	11	11	12	12	11
Trucks	13	13	14	14	13	24	26	27	27	17
Culture and Recreation:										
Buildings	98	98	98	96	101	101	97	96	97	97
Printers	1	1	1	1	1	1	1	1	1	1
Radio Communication Equipment	2	2	2	2	2	3	3	3	3	2
Land (parcels)	194	194	194	194	195	195	195	194	194	194
Truman Sports Complex	386	386	385	385	340	337	333	333	333	333
Automobiles	46	46	49	42	39	46	46	46	48	47
Heavy Machinery	31	27	27	27	27	20	19	19	18	16
Trucks	71	71	76	72	74	98	90	93	105	99
Park Enterprise:										
Buildings	79	78	78	78	78	78	78	78	78	78
Boats and Motors	44	44	44	40	36	17	17	17	25	22
Land (parcels)	41	41	41	41	41	42	42	41	41	41
Automobiles	15	15	20	20	20	59	59	58	58	34
Trucks	6	6	6	6	6	12	13	13	14	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 – 716,531 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

	Total acres	Acres water
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
* Douls maintained by Country		

^{*} 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