

Jackson County, Missouri

Annual Comprehensive Financial Report



Fiscal Year Ended December 31, 2025

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JACKSON COUNTY, MISSOURI

Annual Comprehensive Financial Report



For the Year Ended
December 31, 2025

Prepared by:

Cheryl L. Colter

Interim Director of Finance and Purchasing

John Gordon

Christy Baxter

Sarah Matthes

Philip Barrolle

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JACKSON COUNTY FINANCE DEPARTMENT

JACKSON COUNTY COURTHOUSE

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KANSAS CITY, MISSOURI 64106
jacksongov.org

816-881-3126
Fax: 816-881-3877

July 13, 2026

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

We are pleased to transmit to you the 2025 Annual Comprehensive Financial Report of Jackson County, Missouri (the County), for the fiscal year ended December 31, 2025, 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 CliftonLarsonAllen LLP, 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, 2025, 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, 2025, 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 725,000 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 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 the Developmental Disability Services of Jackson County – EITAS, Senior Services and the Jackson County, Missouri Revised Pension Plan. 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. The legal level of budgetary controls is the department/cost center level. 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 Administrator. The Director of Finance and the Budget Administrator review the budget requests and hold informal hearings with the requesting departments and agencies 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: The state of Missouri had a total estimated Gross Domestic Product (GDP) of \$365.3 billion in 2025, an increase of 3% over the prior five years per the Bureau of Economic Analysis (BEA). As the second-most populous county in Missouri, the GDP of Jackson County grew year over year, providing an estimated \$65 billion in GDP.

In 2025, unemployment in the region ended the year at 3.5%, outperforming the State unemployment rate of 3.9%. In addition, the regional industrial sectors of manufacturing, pharmaceuticals and construction services experienced sustained growth above the national standards per the Mid-America Regional Council (MARC).

This trend of a growing manufacturing and construction industry and of lower-than-average unemployment throughout the year speak to a regional effort to improve economic outcomes and continue working to improve the lives of Jackson County residents and their regional neighbors. Despite regional impacts on the overall medical industry, Jackson County's primary economic industries have remained largely unaffected.

Despite a stagnant growth in 2025 that reflects national trends, Jackson County is planning for growth in 2026 with a renewed focus on economic development. Through expanded financial initiatives, maximizing our existing resources and focusing on greater opportunities and partnerships, Jackson County will be positioned to achieve measurable and successful results in the coming years.

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 money 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, 2024. This was the 39th 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 CliftonLarsonAllen LLP. Particular thanks are extended to the staff of the Finance Department, whose contributions have been invaluable and greatly appreciated.

Respectfully submitted,



Cheryl L. Colter

Interim Director of Finance and Purchasing

**JACKSON COUNTY, MISSOURI
ELECTED OFFICIALS
YEAR ENDED DECEMBER 31, 2025**

**JACKSON COUNTY, MISSOURI
ELECTED OFFICIALS
DECEMBER 31, 2025**

COUNTY EXECUTIVE
Phil LeVota

PROSECUTING ATTORNEY
Melesa Johnson

SHERIFF
Darryl Forte

COUNTY LEGISLATURE

Jalen Anderson	First District at Large
Donna Peyton	Second District At Large
Megan Smith	Third District At Large
Mauel Abarca IV	First District
Venessa Huskey	Second District
Charlie Franklin	Third District
DaRon McGee	Fourth District
Jeanie Lauer	Fifth District
Sean Smith	Sixth District

**JACKSON COUNTY, MISSOURI
APPOINTED OFFICIALS
YEAR ENDED DECEMBER 31, 2025**

JACKSON COUNTY, MISSOURI

**APPOINTED OFFICIALS
DECEMBER 31, 2025**

ADMINISTRATION

Theresa Garza	Chief of Staff
Stephen Arbo	County Administrator
Cheryl Colter	Interim Director of Finance and Purchasing
Gina Campbell	Interim 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
Scott Lakin	Director of Collections
Maureen Monaghan	Interim Director of Assessment
Diana Smith	Director of Records
Murray Woodard	Director of COMBAT

COMMUNICATIONS

Angie Jeffries	Office of Communications
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COUNSELOR

Bryan Covinsky	County Counselor
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JUDICIAL BRANCH

Beverly Newman	Court Administrator
Teresa Byrd	Deputy Court Administrator of Family Court Services
John Killian	Public Administrator

LEGISLATURE

Q. Troy Thomas	Legislative Auditor
Mary Jo Spino	Clerk of the Legislature

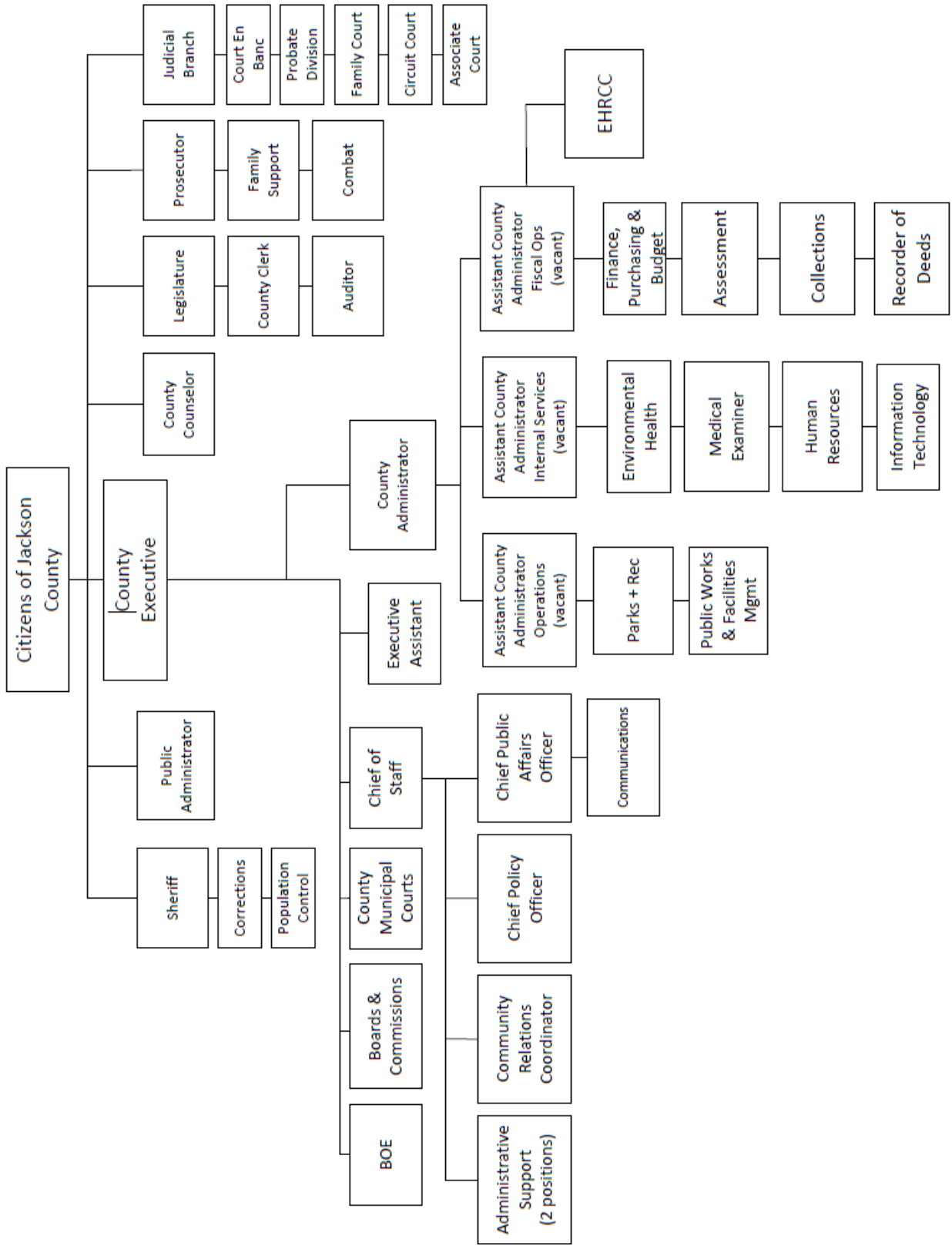
MEDICAL EXAMINER

Dr. Lindsey Haldiman	Medical Examiner
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PROSECUTING ATTORNEY

Rebecca Lambert	Family Support Director
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2025 Jackson County, Missouri Organizational Chart



**JACKSON COUNTY, MISSOURI
GFOA CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING
YEAR ENDED DECEMBER 31, 2025**



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, 2024

Christopher P. Morill

Executive Director/CEO



INDEPENDENT AUDITORS' 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Jackson County, Missouri (the County), as of and for the year ended December 31, 2025, 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 the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2025, 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 Developmental Disability Services of Jackson County, a discretely presented component unit, which represents 91 percent, 100 percent, and 100 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2025. We did not audit the financial statements of the Jackson County, Missouri Revised Pension Plan, a pension trust fund, which represents 36 percent, 83 percent, and 4 percent, respectively, of the assets, net position/fund balance, and revenues/additions of the aggregate remaining fund information as of December 31, 2025. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions insofar as they relate to the amounts included for the Developmental Disability Services of Jackson County and the Jackson County, Missouri Revised Pension Plan, are 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 Jackson County, Missouri Revised Pension Plan, a pension trust fund, were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 3 to the basic financial statements, the net position of the County's governmental activities, as of January 1, 2025, were restated to correct an error relating to the accounting for the County's opioid settlement receivables and revenue. 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 other required supplementary information, as listed in 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 GAAS, 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 combining and individual General Fund and nonmajor fund financial statements, 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 GAAS by us and other auditors. In our opinion, The combining and individual General Fund and nonmajor fund financial statements 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 but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the 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.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2026, 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Kansas City, Missouri
July 7, 2026

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025**

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, 2025. 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 2025 by \$560.0 million (net position).
- The total net position of the County decreased by \$31.6 million. Net position of governmental activities decreased by \$31.9 million. Net position of business type activities increased by \$0.3 million.
- Total revenues and transfers in of governmental activities were \$375.7 million, while the total cost of County governmental programs was \$407.3 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$272.0 million, a decrease of \$138.6 million in comparison with the prior fiscal year. The fund balance breakdown is as follows: \$54.3 million unassigned, \$88.7 million assigned, \$128.9 million restricted, and \$0.1 million nonspendable.
- The total long-term liabilities of the County decreased by \$40.5 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.

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025**

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.

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 two separate legal entities—Developmental Disability Services of Jackson County – EITAS and Senior Services—for which the County is financially accountable. Financial information for these component units is reported separately from the financial information reported for the primary government. The County has the authority to set the property tax levy for these organizations (subject to certain statutory limitations); however, financial benefit or burden does not exist. The County believes that it would be misleading to exclude these organizations from the financial statements.

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 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.

**JACKSON COUNTY, MISSOURI
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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, Health Special Revenue Fund, American Rescue Plan (ARPA) Special Revenue Fund, New Detention Center Capital Project Fund, Sports Complex Sales Tax Debt Service Fund and the Park Enterprise Fund, are considered to be major funds. As such, financial information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances for these major funds. Financial information for other nonmajor Special Revenue, Capital Projects, and Debt Service funds are presented as combined aggregate totals under the heading of Nonmajor Governmental Funds in both financial statements mentioned above. Individual fund information 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 Self-Insurance and Self-Insurance Health 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.

**JACKSON COUNTY, MISSOURI
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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 nonmajor 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, 2025, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$560.0 million.

The largest component of the County's net position (\$282.9 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, the Truman Sports Complex, and right-to-use assets. 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 (\$147.0 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$130.0 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, 2025 and 2024:

Jackson County, Missouri's Statement of Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2025	2024 (not restated)	2025	2024	2025	2024 (not restated)
Current and other assets	\$ 412,727,541	\$ 525,044,804	\$ 11,125,571	\$ 10,176,984	\$ 423,853,112	\$ 535,221,788
Capital assets	807,599,771	731,908,240	13,487,688	13,847,881	821,087,459	745,756,121
Total assets	1,220,327,312	1,256,953,044	24,613,259	24,024,865	1,244,940,571	1,280,977,909
Total deferred outflows of resources	25,918,116	32,801,742	292,442	404,722	26,210,558	33,206,464
Long-term liabilities outstanding	603,357,454	643,952,854	1,170,484	1,112,900	604,527,938	645,065,754
Other liabilities	88,615,505	89,872,916	350,100	246,092	88,965,605	90,119,008
Total liabilities	691,972,959	733,825,770	1,520,584	1,358,992	693,493,543	735,184,762
Total deferred inflows of resources	16,983,735	9,696,635	716,314	687,751	17,700,049	10,384,386
Net position:						
Net investment in capital assets	269,427,186	263,744,179	13,487,688	13,847,881	282,914,874	277,592,060
Restricted	147,007,863	40,819,446	-	-	147,007,863	40,819,446
Unrestricted	120,853,685	241,668,756	9,181,115	8,534,963	130,034,800	250,203,719
Total net position	<u>\$ 537,288,734</u>	<u>\$ 546,232,381</u>	<u>\$ 22,668,803</u>	<u>\$ 22,382,844</u>	<u>\$ 559,957,537</u>	<u>\$ 568,615,225</u>

**JACKSON COUNTY, MISSOURI
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The County's net position decreased by \$31.6 million in 2025 as compared to an increase of \$49.2 million in 2024. This decrease was offset by an increase in net position of \$23.0 million to correct an error in the 2024 financial statements. Restricted cash decreased by \$110.4 million due to the ongoing construction of the new detention center.

Capital assets increased \$75.3 million, including an increase of \$114.5 million due to the completion of the new detention center.

Long-term liabilities decreased by \$40.5 million due to bond payments.

Other liabilities decreased by \$1.2 million due to cuts of governmental funding of programs.

Change in Net Position

The following table reflects the revenues and expenses from the County's activities for the years ended December 31, 2025 and 2024:

Jackson County, Missouri's Changes in Net Position						
	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues						
Program revenues:						
Charges for services	\$ 76,786,209	\$ 64,033,762	\$ 8,542,685	\$ 8,732,713	\$ 85,328,894	\$ 72,766,475
Fines and forfeitures	(3,161,700)	1,769,093	-	-	(3,161,700)	1,769,093
Operating grants and contributions	41,523,819	71,859,376	-	-	41,523,819	71,859,376
Capital grants and contributions	-	2,801,918	-	-	-	2,801,918
General revenues:						
Property taxes	89,855,023	93,414,584	-	-	89,855,023	93,414,584
Sales taxes	143,190,445	157,665,990	-	-	143,190,445	157,665,990
Other taxes	3,816,755	3,751,769	-	-	3,816,755	3,751,769
Other	14,926,949	33,915,708	192,065	447,454	15,119,014	34,363,162
Total revenues	366,937,500	429,212,200	8,734,750	9,180,167	375,672,250	438,392,367
Expenses						
General government	108,763,370	88,761,252	-	-	108,763,370	88,761,252
Public safety	92,327,248	82,557,348	-	-	92,327,248	82,557,348
Road, highways and bridges	14,726,975	7,940,917	-	-	14,726,975	7,940,917
Health, welfare and community development	70,956,930	69,382,458	-	-	70,956,930	69,382,458
Culture and recreation	86,292,929	106,422,987	-	-	86,292,929	106,422,987
Interest on long-term debt	26,633,922	27,868,872	-	-	26,633,922	27,868,872
Park enterprise	-	-	7,610,451	6,262,820	7,610,451	6,262,820
Total expenses	399,701,374	382,933,834	7,610,451	6,262,820	407,311,825	389,196,654
Increase (decrease) in net position before transfers	(32,763,874)	46,278,366	1,124,299	2,917,347	(31,639,575)	49,195,713
Transfers	838,340	838,340	(838,340)	(838,340)	-	-
Change in net position	(31,925,534)	47,116,706	285,959	2,079,007	(31,639,575)	49,195,713
Net position – beginning of year, as previously reported	546,232,381	499,115,675	22,382,844	20,303,837	568,615,225	519,419,512
Restatement - Correction of Error	22,981,887	-	-	-	22,981,887	-
Net position – beginning of year, as restated	569,214,268	499,115,675	22,382,844	20,303,837	591,597,112	519,419,512
Net position – end of year	\$ 537,288,734	\$ 546,232,381	\$ 22,668,803	\$ 22,382,844	\$ 559,957,537	\$ 568,615,225

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Governmental Activities

Governmental revenues decreased by \$62.3 million, and governmental expenses increased by \$16.8 million. Operating grants and contributions decreased \$30.3 million as the County received less monies from federal funds. Other revenues decreased by \$19.0 million primarily due to a \$7.5 million decrease in interest revenue as expenditures increased due to the completion of the new detention center and a \$12.7 million decrease for the opioid settlement as the majority of these monies were paid in the previous year. Sales tax decreased \$14.5 million as consumers spent less due to concerns in the economy as prices on goods continued to rise and due to the legal ruling concerning the tax received for marijuana sales. Fines and forfeitures included a negative adjustment to revenue for \$6.4 million for previously collected opioid settlement revenue that should have been paid to the City of Kansas City, Missouri. Charges for services had an increase of \$12.8 million as patrons continued to utilize services offered by the County. Property tax revenues decreased \$3.6 million as the effects from the 2023 assessed values being adjusted are still being addressed. Culture and recreation expenses decreased \$20.1 million primarily due to less repair and maintenance costs. Due to the rising costs of goods and services the County had increases in expenditures of \$20.0 million, \$9.8 million, and \$6.8 million for general government, public safety, and road, highways, and bridges functions of the organization, respectively.

Certain revenues are generated that are specific to governmental program activity. The total of these revenues was \$115.1 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, 2025 and 2024.

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
General government	\$ 108,763,370	\$ 88,761,252	\$ (55,358,397)	\$ (27,641,365)
Public safety	92,327,248	82,557,348	(67,932,171)	(38,104,358)
Road, highways and bridges	14,726,975	7,940,917	(12,898,753)	(6,884,004)
Health, welfare, and community development	70,956,930	69,382,458	(49,922,829)	(51,146,442)
Culture and recreation	86,292,929	106,422,987	(71,806,974)	(90,824,644)
Interest on long-term debt	26,633,922	27,868,872	(26,633,922)	(27,868,872)
Total	<u>\$ 399,701,374</u>	<u>\$ 382,933,834</u>	<u>\$ (284,553,046)</u>	<u>\$ (242,469,685)</u>

Expenses from governmental activities totaled \$399.7 million. However, the net cost of these services was \$284.6 million. The difference represents direct revenues received from charges for services of \$76.8 million, fines and forfeitures of (\$3.2) million, operating grants and contributions of \$41.5 million. The county did not receive any monies from capital grants and contributions in 2025. Taxes and other revenues of \$252.6 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 \$0.3 million, as compared to a \$2.1 million increase the prior year. Materials and supplies expenses increased \$0.8 million, primarily due to maintenance and repair of two buildings. Personal service expenses increased \$0.4 million due to salary increases and increases in health insurance costs. In addition miscellaneous revenues decreased \$0.3 million because fewer assets were sold in 2025.

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025**

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 \$272.0 million. This represented a decrease of \$138.6 million in comparison with the prior fiscal year. Of the total fund balances for the governmental funds, \$54.4 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 (\$0.1 million), 2) restricted for particular purposes (\$128.8 million), or 3) assigned for particular purposes (\$88.7 million).

The General Fund is the chief operating fund of the County. The fund balance of the General Fund decreased by \$33.6 million during the fiscal year. This was caused by costs of goods being more than expected and a decrease of consumer spending as sales tax decreased by \$13.7 million. Interest and monies received from other governmental entities generated \$1.4 million and \$1.3 million less than the previous year due to the feds cutting the interest rates and federal funds available decreased. Transfers out increased by \$17.0 million. Expenditures for public safety increased by \$33.8 million because salaries for the Sheriff's Department and Corrections Department, as well as health care costs for the Corrections Department, were paid by the General Fund instead of the ARPA Fund.

Revenues equaled expenditures in the ARPA Fund. The revenues and expenditures decreased by \$30.1 million compared to the prior year as the bulk of the money the County received from the ARPA program was spent in previous years.

Revenues for the Health Fund decreased \$12.0 million due to legal obligations to pay opioid settlements.

The New Detention Center Fund is a capital project fund used to facilitate the construction of a new detention center. The fund balance decreased by \$108.3 million as construction of the detention center was completed.

The fund balance of the Sports Complex Sales Tax Debt Service Fund increased by \$0.2 million, which is considered insignificant.

Enterprise Fund

Business type activities reflected an overall increase in the County's net position of \$0.3 million, as compared to a \$2.1 million increase the prior year. Materials and supplies expenses increased \$0.8 million, primarily due to maintenance and repair of two buildings. Personal service expenses increased \$0.4 million due to salary increases and increases in health insurance costs. In addition, miscellaneous revenues decreased \$0.3 million because fewer assets were sold in 2025.

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025**

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 \$193.9 million was increased to \$220.0 million (an increase of \$26.1 million). The increase was primarily made up of \$24.4 million for prior year encumbrances and expenditures, and \$0.9 million for expenditures of the Corrections Department and \$0.8 million for expenditures for the Traffic Unit.

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 \$7.6 million less than budgeted in the General Fund. Sales tax collected was \$14.4 million less than budgeted and interest was \$5.7 million more than budgeted. Refunds totaling \$0.8 million were received for the prior year's elections not costing as much as anticipated.

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 \$47.2 million less than budgeted in the General Fund. Of this amount, \$11.6 million was saved on various general government expenditures.
- Total expenditures of public safety functions were \$21.3 million less than budgeted in the General Fund. Of this amount, \$13.4 million was saved on the new detention center, \$2.9 million was saved by the Prosecuting Attorney's Office and \$2.2 million was saved by the Sheriff's Office.

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2025**

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2025, amounts to \$821.1 million (net of accumulated depreciation and amortization). This investment in capital assets includes land, infrastructure, construction in progress, buildings, improvements other than buildings, equipment and furniture, vehicles, right-to-use assets, and the Truman Sports Complex.

	Jackson County, Missouri's Capital Assets (net)					
	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	\$ 68,149,262	\$ 68,149,262	\$ 2,170,150	\$ 2,170,150	\$ 70,319,412	\$ 70,319,412
Infrastructure	97,990,553	95,486,207	5,502,461	5,502,461	103,493,014	100,988,668
Construction in progress	5,253,878	206,969,840	-	575,614	5,253,878	207,545,454
Buildings	430,625,556	122,129,977	1,419,946	1,492,040	432,045,502	123,622,017
Improvements other than buildings	24,415,550	24,725,279	1,867,120	1,879,661	26,282,670	26,604,940
Equipment and furniture	6,110,335	6,243,668	2,227,927	1,926,288	8,338,262	8,169,956
Vehicles	6,663,038	6,522,615	300,084	301,668	6,963,122	6,824,283
Right-to-use assets	13,720,750	12,066,056	-	-	13,720,750	12,066,056
Truman Sports Complex	154,670,851	189,615,337	-	-	154,670,851	189,615,337
Total	<u>\$ 807,599,773</u>	<u>\$ 731,908,241</u>	<u>\$ 13,487,688</u>	<u>\$ 13,847,882</u>	<u>\$ 821,087,461</u>	<u>\$ 745,756,123</u>

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

- The assessed overall condition rating of the County's street system in good or better condition increased from 67.7% in fiscal year 2024 to 69.0% in the fiscal year of 2025.
- 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.

Estimated and actual amounts required to maintain eligible infrastructure assets at an appropriate level of condition for the fiscal year was \$9,308,436. 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 77 through 79.

**JACKSON COUNTY, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Long-Term Debt

At the end of fiscal year 2025, the County had a total debt obligation outstanding of \$502.6 million excluding bond premium, compensated absences and other liabilities. During the year, \$34.9 million of debt was retired while \$357 thousand of new debt was issued for the fiscal year. This resulted in a decrease in the County's outstanding debt obligation of 6.4%.

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Special obligation bonds	\$ 489,870,000	\$ 522,440,000	\$ -	\$ -	\$ 489,870,000	\$ 522,440,000
Obligation to U.S. government	6,124,469	6,548,318	-	-	6,124,469	6,548,318
Lease liabilities	1,101,248	2,236,330	-	-	1,101,248	2,236,330
Software subscription liabilities	5,517,910	5,908,302	-	-	5,517,910	5,908,302
Total	<u>\$ 502,613,627</u>	<u>\$ 537,132,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 502,613,627</u>	<u>\$ 537,132,950</u>

Additional information on the long term debt activity of the County can be found in the Notes to Basic Financial Statements of this report located in Note 2(e) on pages 72 through 77.

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 Cheryl Colter, Interim Director of Finance and Purchasing, Finance Department, Jackson County, Missouri, 415 East 12th Street, Room 105, Kansas City, Missouri 64106.

BASIC FINANCIAL STATEMENTS

**JACKSON COUNTY, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2025**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Developmental Disability Services	Senior Services
ASSETS					
Cash and Cash Equivalents	\$ 29,901,937	\$ 10,391,903	\$ 40,293,840	\$ 9,519,593	\$ 3,372,026
Investments	181,466,261	-	181,466,261	2,759,009	-
Receivables (Net of Allowance for Uncollectible)	135,228,045	733	135,228,778	10,836,331	-
Lease Receivable	5,187,191	590,060	5,777,251	-	-
Other Assets	903,248	142,875	1,046,123	299,640	-
Restricted Assets:					
Cash and Cash Equivalents	47,249,772	-	47,249,772	-	-
Investments	679,351	-	679,351	-	-
Taxes Receivable	10,883,016	-	10,883,016	-	-
Accrued Interest	188,148	-	188,148	-	-
Accounts Receivable	1,040,572	-	1,040,572	-	-
Capital Assets:					
Nondepreciable	171,393,693	7,672,611	179,066,304	1,892,120	-
Depreciable, Net	622,485,328	5,815,077	628,300,405	7,511,891	-
Right-to-Use Leased Assets, Net	1,334,768	-	1,334,768	-	-
Software Subscription, Net	12,385,982	-	12,385,982	-	-
Total Assets	1,220,327,312	24,613,259	1,244,940,571	32,818,584	3,372,026
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources - Pension	13,939,142	236,888	14,176,030	-	-
Deferred Outflows of Resources - Other Postemployment Benefits	1,204,509	55,554	1,260,063	-	-
Deferred Charge on Refunding	10,774,465	-	10,774,465	-	-
Total Deferred Outflows of Resources	25,918,116	292,442	26,210,558	-	-

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, MISSOURI
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2025

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Developmental Disability Services	Senior Services
LIABILITIES					
Accounts Payable and Other					
Current Liabilities	\$ 32,839,937	\$ 350,100	\$ 33,190,037	\$ 1,236,482	\$ 25,000
Due to Other Governments	17,124,535	-	17,124,535	-	3,347,026
Unearned Revenues	10,695,797	-	10,695,797	-	-
Accounts Payable from					
Restricted Assets	25,614,612	-	25,614,612	-	-
Interest Payable from					
Restricted Assets	2,340,624	-	2,340,624	-	-
Long-Term Liabilities:					
Due Within One Year	47,041,530	32,688	47,074,218	145,487	-
Due in More than One Year	556,315,924	1,137,796	557,453,720	670,066	-
Total Liabilities	691,972,959	1,520,584	693,493,543	2,052,035	3,372,026
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources - Pension	3,789,227	77,331	3,866,558	-	-
Deferred Inflows of Resources - Other					
Postemployment Benefits	3,346,764	87,290	3,434,054	-	-
Deferred Inflows of Resources - Leases	9,847,744	551,693	10,399,437	-	-
Total Deferred Inflows of Resources	16,983,735	716,314	17,700,049	-	-
NET POSITION					
Net Investment in Capital Assets	269,427,186	13,487,688	282,914,874	8,588,458	-
Restricted for:					
Capital Projects	7,126,209	-	7,126,209	-	-
Debt Service	29,806,889	-	29,806,889	-	-
Health and Welfare	55,176,111	-	55,176,111	-	-
Prosecuting Attorney's Activities	973,337	-	973,337	-	-
Assessment Maintenance	3,479,607	-	3,479,607	-	-
Asset Purchases	1,308,183	-	1,308,183	-	-
Contractual Services	544,219	-	544,219	-	-
Repair and Maintenance	301,237	-	301,237	-	-
Document Preservation	506,711	-	506,711	-	-
Emergency Telephone System	15,476,146	-	15,476,146	-	-
Supplies	129,972	-	129,972	-	-
Homeless Assistance	184,012	-	184,012	-	-
Anti-Crime Activities	14,415,270	-	14,415,270	-	-
Domestic Violence Shelter Funding	122,663	-	122,663	-	-
Law Enforcement	1,968,698	-	1,968,698	-	-
Road Construction and Maintenance	7,236,462	-	7,236,462	-	-
Juvenile Services	81,545	-	81,545	-	-
Sewer System Service	95,297	-	95,297	-	-
Culture and Recreation	7,346,572	-	7,346,572	-	-
Workers' Compensation Claims	728,723	-	728,723	-	-
Unrestricted	120,853,685	9,181,115	130,034,800	22,178,091	-
Total Net Position	\$ 537,288,734	\$ 22,668,803	\$ 559,957,537	\$ 30,766,549	\$ -

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025**

Functions/Programs	Expenses	Program Revenues				Net Revenue (Expense) and Changes in Net Position			Component Units	
		Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Developmental	
		Charges for Services	Fines and Forfeitures			Governmental Activities	Business-Type Activities	Total	Disability Services	Senior Services
Primary Government:										
Governmental Activities:										
General Government	\$ 108,763,370	\$ 44,850,409	\$ 1,743,518	\$ 6,811,046	\$ -	\$ (55,358,397)	\$ -	\$ (55,358,397)		
Public Safety	92,327,248	9,078,442	125,805	15,190,830	-	(67,932,171)	-	(67,932,171)		
Road, Highways, and Bridges	14,726,975	334,086	-	1,494,136	-	(12,898,753)	-	(12,898,753)		
Health, Welfare, and Community Development	70,956,930	13,324,307	(5,031,023)	12,740,817	-	(49,922,829)	-	(49,922,829)		
Culture and Recreation	86,292,929	9,198,965	-	5,286,990	-	(71,806,974)	-	(71,806,974)		
Interest on Long-Term Debt	26,633,922	-	-	-	-	(26,633,922)	-	(26,633,922)		
Total Governmental Activities	399,701,374	76,786,209	(3,161,700)	41,523,819	-	(284,553,046)	-	(284,553,046)		
Business-Type Activities:										
Park Enterprise	7,610,451	8,542,685	-	-	-	-	932,234	932,234		
Total Business-Type Activities	7,610,451	8,542,685	-	-	-	-	932,234	932,234		
Total Primary Government	\$ 407,311,825	\$ 85,328,894	\$ (3,161,700)	\$ 41,523,819	\$ -	(284,553,046)	932,234	(283,620,812)		
Component Unit:										
Developmental Disability Services	\$ 22,835,134	\$ 8,736,273	\$ -	\$ -	\$ -				\$ (14,098,861)	\$ -
Senior Services	-	-	-	-	-				-	-
Total Component Units	\$ 22,835,134	\$ 8,736,273	\$ -	\$ -	\$ -				(14,098,861)	-
General Revenues										
Taxes:										
Property Taxes						89,855,023	-	89,855,023	14,246,995	-
Sales Taxes						143,190,445	-	143,190,445	-	-
Financial Institution Taxes						70,324	-	70,324	-	-
Cigarette Tax						1,307,301	-	1,307,301	-	-
Gasoline Tax						1,691,260	-	1,691,260	-	-
Vehicle Sales Tax						346,088	-	346,088	-	-
Motor Vehicle Tax from State of Missouri						135,378	-	135,378	-	-
County Stock Insurance Tax						266,404	-	266,404	-	-
Franchise Fees						13,427	-	13,427	-	-
Unrestricted Investment Earnings						13,144,880	9,535	13,154,415	530,199	-
Miscellaneous						1,768,642	182,530	1,951,172	331,939	-
Transfers						838,340	(838,340)	-	-	-
Total General Revenues and Transfers						252,627,512	(646,275)	251,981,237	15,109,133	-
CHANGE IN NET POSITION						(31,925,534)	285,959	(31,639,575)	1,010,272	
Net Position - Beginning of Year, as Previously Reported						546,232,381	22,382,844	568,615,225	29,756,277	-
Restatement - Correction of Error						22,981,887	-	22,981,887	-	-
Net Position - Beginning of Year, as Restated						569,214,268	22,382,844	591,597,112	29,756,277	-
NET POSITION - END OF YEAR						\$ 537,288,734	\$ 22,668,803	\$ 559,957,537	\$ 30,766,549	\$ -

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Major Funds						
	General Fund	Health Fund	ARPA Fund	New Detention Center Capital Project Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Cash, Cash Equivalents and Investments	\$ 119,703,424	\$ 30,162,481	\$ 13,190,694	\$ -	\$ -	\$ 33,823,020	\$ 196,879,619
Restricted Assets:							
Cash and Cash Equivalents	-	-	-	29,666,521	14,512,844	3,021,035	47,200,400
Taxes Receivable	-	-	-	-	10,883,016	-	10,883,016
Accounts Receivable	-	-	-	-	1,010,777	29,795	1,040,572
Accrued Interest	-	-	-	48,647	139,501	-	188,148
Receivables, Net of Allowance for Uncollectible:							
Taxes	40,933,834	19,400,623	-	-	-	29,763,644	90,098,101
Tax Assessment and Collection Fees	11,180,114	-	-	-	-	6,755,939	17,936,053
Intergovernmental	697,633	-	-	-	-	3,473,223	4,170,856
Accounts	376,186	228,526	-	-	-	461,412	1,066,124
Opioid settlements	-	20,494,702	-	-	-	-	20,494,702
Accrued Interest	442,218	-	-	-	-	96,822	539,040
Lease Receivable	-	-	-	-	5,187,191	-	5,187,191
Prepaid Expenditures	106,905	690	-	-	-	280	107,875
Due From Other Funds	3,626,504	-	-	-	-	-	3,626,504
Total Assets	<u>\$ 177,066,818</u>	<u>\$ 70,287,022</u>	<u>\$ 13,190,694</u>	<u>\$ 29,715,168</u>	<u>\$ 31,733,329</u>	<u>\$ 77,425,170</u>	<u>\$ 399,418,201</u>
LIABILITIES							
Accounts Payable	\$ 9,240,169	\$ 2,441,266	\$ 2,584,939	\$ -	\$ -	\$ 8,989,216	\$ 23,255,590
Accounts Payable from Restricted Assets	-	-	-	21,618,199	-	3,996,413	25,614,612
Salaries, Taxes, and Benefits	5,336,319	410,669	-	-	-	1,376,484	7,123,472
Intergovernmental Payables	10,264,698	6,368,069	-	-	-	491,768	17,124,535
Unearned Revenues	1,168	-	10,605,755	-	-	88,874	10,695,797
Due to Other Funds	-	-	-	-	-	3,626,504	3,626,504
Total Liabilities	<u>24,842,354</u>	<u>9,220,004</u>	<u>13,190,694</u>	<u>21,618,199</u>	<u>-</u>	<u>18,569,259</u>	<u>87,440,510</u>
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	6,280,848	3,372,562	-	-	-	-	9,653,410
Unavailable Revenue - Opioid Settlements	-	20,494,702	-	-	-	-	20,494,702
Deferred Inflow - Leases	-	-	-	-	4,781,603	5,066,141	9,847,744
Total Deferred Inflows of Resources	<u>6,280,848</u>	<u>23,867,264</u>	<u>-</u>	<u>-</u>	<u>4,781,603</u>	<u>5,066,141</u>	<u>39,995,856</u>
FUND BALANCES							
Nonspendable:							
Prepaid Expenditures	106,905	690	-	-	-	280	107,875
Restricted:							
Prosecuting Attorney's Activities	-	-	-	-	-	973,337	973,337
Assessment Maintenance	-	-	-	-	-	3,479,607	3,479,607
Asset Purchases	-	-	-	-	-	1,308,183	1,308,183
Contractual Services	-	-	151,797	-	-	392,422	544,219
Repair and Maintenance	-	-	-	-	-	301,237	301,237
Detention Center	-	-	-	8,096,969	-	-	8,096,969
Document Preservation	-	-	-	-	-	506,711	506,711
Emergency Telephone System	-	-	-	-	-	15,476,146	15,476,146
Supplies	-	-	-	-	-	129,972	129,972
Homeless Assistance	-	-	-	-	-	184,012	184,012
Anti-Crime Activities	-	-	-	-	-	14,415,270	14,415,270
Domestic Violence Shelter Funding	-	-	-	-	-	122,663	122,663
Law Enforcement	-	-	-	-	-	1,968,698	1,968,698
Road Construction and Maintenance	-	-	-	-	-	7,236,462	7,236,462
Health and Welfare	-	36,538,686	-	-	-	-	36,538,686
Juvenile Services	-	-	-	-	-	81,545	81,545
Sewer System Service	-	-	-	-	-	95,297	95,297
Culture and Recreation	-	-	-	-	-	7,346,572	7,346,572
Rock Island Railroad Project	-	-	-	-	-	263,414	263,414
Debt Service	-	-	-	-	26,951,726	25,177	26,976,903
Compensated Absences	-	660,378	-	-	-	2,131,006	2,791,384
Assigned:							
Wellness Education	185,386	-	-	-	-	-	185,386
Asset Purchases (Encumbrances)	749,612	-	-	-	-	-	749,612
Construction (Encumbrances)	4,470,932	-	-	-	-	-	4,470,932
Detention Center (Encumbrances)	359,323	-	-	-	-	-	359,323
Mass Appraisal System (Encumbrances)	44,956	-	-	-	-	-	44,956
Maintenance and Repair (Encumbrances)	51,490	-	-	-	-	-	51,490
Supplies (Encumbrances)	154,709	-	-	-	-	-	154,709
Contractual Services (Encumbrances)	2,312,949	-	-	-	-	-	2,312,949
Compensated Absences	9,495,223	-	-	-	-	-	9,495,223
Subsequent Year Appropriation	70,865,265	-	-	-	-	-	70,865,265
Unassigned	57,146,866	-	(151,797)	-	-	(2,648,241)	54,346,828
Total Fund Balances	<u>145,943,616</u>	<u>37,199,754</u>	<u>-</u>	<u>8,096,969</u>	<u>26,951,726</u>	<u>53,789,770</u>	<u>271,981,835</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 177,066,818</u>	<u>\$ 70,287,022</u>	<u>\$ 13,190,694</u>	<u>\$ 29,715,168</u>	<u>\$ 31,733,329</u>	<u>\$ 77,425,170</u>	<u>399,418,201</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

Total Fund Balance - Governmental Funds	\$ 271,981,835
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:	
Capital Assets	1,636,252,815
Less: Accumulated Depreciation	<u>(842,373,794)</u>
	793,879,021
Right-to-use leased assets used in governmental activities are not reported in the funds.	1,334,768
Software subscription assets used in governmental activities are not reported in the funds.	12,385,982
Internal service funds are used by the County to charge the cost of health insurance 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.	5,301,756
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.	30,148,112
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.	(594,241,453)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds.	(2,282,820)
Lease interest is not due in the current period and, therefore, is not reported in the funds.	
Lease Interest Receivable	57,212
Lease Interest Payable	(1,391)
Software subscription interest is not due in the current period and, therefore, is not reported in the funds.	(56,413)
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	13,939,142
Deferred Outflows of Resources - Other Postemployment Benefits	1,204,509
Deferred Inflows of Resources - Pension	(3,789,227)
Deferred Inflows of Resources - Other Postemployment Benefits	(3,346,764)
Deferred Charge on Refunding	<u>10,774,465</u>
Net Position of Governmental Activities	<u><u>\$ 537,288,734</u></u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	Major Funds							
	General Fund	Health Fund	ARPA Fund	New Detention Center Capital Project Fund	(Formerly Major) Sports Complex Sales Tax Capital Projects Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Property Taxes	\$ 37,875,933	\$ 27,556,410	\$ -	\$ -	\$ -	\$ -	\$ 31,474,432	\$ 96,906,775
Sales Taxes	59,917,634	-	-	-	-	50,748,524	32,524,286	143,190,444
Other Taxes	1,657,456	-	-	-	-	-	2,172,727	3,830,183
Licenses and Permits	676,011	941,995	-	-	-	-	501,199	2,119,205
Intergovernmental	12,808,544	-	19,626,662	-	-	2,000,000	7,088,613	41,523,819
Charges for Services	34,382,246	1,332,031	-	-	-	8,999,791	19,244,761	63,958,829
Fines and Forfeitures	1,743,518	(2,543,838)	-	-	-	-	125,805	(674,515)
Interest	8,410,543	-	-	2,132,721	-	1,141,504	1,106,948	12,791,716
Miscellaneous	1,298,205	106,766	-	-	-	-	209,852	1,614,823
Total Revenues	158,770,090	27,393,364	19,626,662	2,132,721	-	62,889,819	94,448,623	365,261,279
EXPENDITURES								
Current:								
General Government	72,314,438	31,009	1,393,412	-	-	-	13,988,619	87,727,478
Public Safety	62,187,154	2,063,184	8,500,000	13,555	-	-	26,281,930	99,045,823
Roads, Highways, and Bridges	1,259,572	-	-	-	-	-	15,310,893	16,570,465
Health, Welfare, and Community Development	31,376,217	13,073,819	9,733,250	-	-	-	16,108,041	70,291,327
Culture and Recreation	3,830,741	-	-	-	-	-	54,277,481	58,108,222
Capital Outlay:								
Public Safety	-	-	-	110,449,037	-	-	-	110,449,037
Culture and Recreation	-	-	-	-	-	-	95,000	95,000
Debt Service:								
Principal Retirement	1,591,101	-	-	-	-	21,380,000	11,861,496	34,832,597
Interest and Fiscal Charges	236,515	-	-	-	-	8,636,250	15,852,923	24,725,688
Total Expenditures	172,795,738	15,168,012	19,626,662	110,462,592	-	30,016,250	153,776,383	501,845,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,025,648)	12,225,352	-	(108,329,871)	-	32,873,569	(59,327,760)	(136,584,358)
OTHER FINANCING SOURCES (USES)								
Software Subscription Issuance	357,462	-	-	-	-	-	-	357,462
Transfers In	614,614	47,000	-	-	-	6,500,000	68,709,685	75,871,299
Transfers Out	(20,557,577)	(4,992,868)	-	-	-	(39,213,544)	(13,459,081)	(78,223,070)
Total Other Financing Sources (Uses)	(19,585,501)	(4,945,868)	-	-	-	(32,713,544)	55,250,604	(1,994,309)
NET CHANGE IN FUND BALANCES	(33,611,149)	7,279,484	-	(108,329,871)	-	160,025	(4,077,156)	(138,578,667)
Fund Balance - Beginning of Year, as Previously Reported	179,554,765	-	-	116,426,840	131,433	26,791,701	87,655,763	410,560,502
Change in Reporting Entity - Major Fund Changes	-	29,920,270	-	-	(131,433)	-	(29,788,837)	-
Fund Balance - Beginning of Year, as Adjusted	179,554,765	29,920,270	-	116,426,840	-	26,791,701	57,866,926	410,560,502
FUND BALANCES - END OF YEAR	<u>\$ 145,943,616</u>	<u>\$ 37,199,754</u>	<u>\$ -</u>	<u>\$ 8,096,969</u>	<u>\$ -</u>	<u>\$ 26,951,726</u>	<u>\$ 53,789,770</u>	<u>\$ 271,981,835</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, MISSOURI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

Net Change in Fund Balance - Governmental Funds \$ (138,578,667)

Amounts reported for governmental activities in the statement of activities are different because:

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 capital outlay exceeded depreciation and amortization expense in the current period.

Capital outlay for assets capitalized	125,533,902
Disposal of capital assets (net of accumulated depreciation)	(7,573)
Depreciation and amortization expense	<u>(49,834,598)</u>
	75,691,731

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	(9,538,938)
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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.

Amortization of premium	4,339,301
Software subscription issuance	(357,462)
Software subscription repayment	747,854
Debt repayment	32,993,849
Amortization of deferred charge on refunding	(1,852,883)
Net increase in compensated absences	(689,368)
Lease repayment	1,135,082
Decrease in lease interest receivable	(9,156)
Increase in net pension liability	(532,982)
Increase in other postemployment benefits liability	(1,440,424)
Net decrease in deferred outflows for pension	(5,705,269)
Net increase in deferred outflows for other postemployment benefits	674,525
Net increase in deferred inflows for pension	(3,789,227)
Net decrease in deferred inflows for other postemployment benefits	<u>627,625</u>
	26,141,465

Interest is expensed when accrued, whereas in the funds it is expensed when paid.	(55,551)
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The internal service funds are used by the County to charge the costs of health insurance and workers' compensation to the individual funds. The net income of the internal service funds is reported in the statement of activities.

	<u>14,414,426</u>
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Change in Net Position of Governmental Activities	<u><u>\$ (31,925,534)</u></u>
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See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025**

	Business-Type Activities - Park Enterprise Fund	Governmental Activities - Internal Service Funds
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	\$ 10,391,903	\$ 14,488,579
Receivables (Net of Allowance for Uncollectible)	733	865,957
Lease Receivable	23,808	-
Inventory	142,875	-
Other Assets	-	795,373
Total Current Assets	<u>10,559,319</u>	<u>16,149,909</u>
NONCURRENT ASSETS		
Restricted Assets:		
Cash and Cash Equivalents	-	49,372
Investments	-	679,351
Lease Receivable	566,252	-
Capital Assets (net of Accumulated Depreciation)	13,487,688	-
Total Noncurrent Assets	<u>14,053,940</u>	<u>728,723</u>
Total Assets	24,613,259	16,878,632
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows of Resources - Pension	236,888	-
Deferred Outflows of Resources - OPEB	55,554	-
Total Deferred Outflows of Resources	<u>292,442</u>	<u>-</u>
LIABILITIES		
CURRENT LIABILITIES		
Accumulated Compensated Absences	41,830	-
Accounts Payable	223,964	1,438,969
Interest Payable	20	-
Incurred But Not Reported Payable	-	1,021,906
Claims and Judgments Payable	-	9,116,001
Salaries, Taxes, and Benefits	123,167	-
Unearned Revenue	2,949	-
Total Current Liabilities	<u>391,930</u>	<u>11,576,876</u>
NONCURRENT LIABILITIES		
Accumulated Compensated Absences	163,523	-
Net Pension Liability	863,227	-
Total OPEB Liability	101,904	-
Total Noncurrent Liabilities	<u>1,128,654</u>	<u>-</u>
Total Liabilities	1,520,584	11,576,876
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows of Resources - Pension	77,331	-
Deferred Inflows of Resources - OPEB	87,290	-
Deferred Inflows of Resources - Leases	551,693	-
Total Deferred Inflows of Resources	<u>716,314</u>	<u>-</u>
NET POSITION		
Investment in Capital Assets	13,487,688	-
Restricted for Workers' Compensation Claims	-	728,723
Unrestricted	9,181,115	4,573,033
Total Net Position	<u>\$ 22,668,803</u>	<u>\$ 5,301,756</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, MISSOURI
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Business-Type Activities - Park Enterprise Fund	Governmental Activities - Internal Service Funds
OPERATING REVENUES		
Charges for Services	\$ 8,542,685	\$ 35,229,032
Miscellaneous	182,530	153,819
Total Operating Revenues	<u>8,725,215</u>	<u>35,382,851</u>
OPERATING EXPENSES		
Personal Services	3,875,821	-
Contractual Services	810,354	24,520,857
Materials and Supplies	2,227,777	-
Depreciation and Amortization	696,499	-
Total Operating Expenses	<u>7,610,451</u>	<u>24,520,857</u>
OPERATING INCOME	1,114,764	10,861,994
NONOPERATING REVENUES		
Interest Income	-	362,320
Lease Interest Income	9,535	-
Total Nonoperating Revenues	<u>9,535</u>	<u>362,320</u>
INCOME BEFORE TRANSFERS	1,124,299	11,224,314
TRANSFERS		
Transfers In	-	3,190,112
Transfers Out	<u>(838,340)</u>	<u>-</u>
CHANGE IN NET POSITION (DEFICIT)	285,959	14,414,426
Net Position (Deficit) - Beginning of Year	<u>22,382,844</u>	<u>(9,112,670)</u>
NET POSITION - END OF YEAR	<u><u>\$ 22,668,803</u></u>	<u><u>\$ 5,301,756</u></u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Business-Type Activities - Park Enterprise Fund	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	\$ 8,751,230	\$ 34,234,815
Payments to Suppliers	(2,906,350)	-
Payments to Employees	(3,675,413)	-
Claims Paid	-	(26,463,534)
Net Cash Provided by Operating Activities	<u>2,169,467</u>	<u>7,771,281</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to Other Funds	(838,340)	-
Transfers from Other Funds	-	3,190,112
Advances from Other Funds	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(838,340)</u>	<u>3,190,112</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Principal Paid on Lease Liability	-	-
Purchase of Capital Assets	(336,306)	-
Interest Paid on Lease Liability	-	-
Net Cash Used by Capital and Related Financing Activities	<u>(336,306)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	9,535	368,150
Net Cash Provided by Investing Activities	<u>9,535</u>	<u>368,150</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,004,356	11,329,543
Cash and Cash Equivalents - Beginning of Year	<u>9,387,547</u>	<u>3,208,408</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 10,391,903</u></u>	<u><u>\$ 14,537,951</u></u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Business-Type Activities - Park Enterprise Fund	Governmental Activities - Internal Service Funds
	<u>Fund</u>	<u>Service Funds</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 1,114,764	\$ 10,861,994
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	696,499	
Changes in Assets and Liabilities:		
Receivables	25,531	(865,957)
Lease Receivable	23,434	-
Inventory	2,065	-
Other Assets	4,739	(282,079)
Accounts Payable	131,781	1,434,967
Salaries, Taxes, and Benefits	(30,722)	-
Incurred But Not Reported Payable	-	1,021,906
Unearned Revenue	2,949	-
Net Pension Liability	10,877	-
Total OPEB liability	26,185	-
Deferred Outflows of Resources - Pension	128,292	-
Deferred Outflows of Resources - OPEB	(16,012)	-
Deferred Inflows of Resources - Pension	77,331	-
Deferred Inflows of Resources - OPEB	(16,065)	-
Deferred Inflows of Resources - Leases	(32,703)	-
Accumulated Compensated Absences	20,522	-
Claims and Judgments	-	(4,399,550)
Net Cash Provided by Operating Activities	<u>\$ 2,169,467</u>	<u>\$ 7,771,281</u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Change in Fair Value of Restricted Investment	<u>\$ -</u>	<u>\$ (5,830)</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2025)	Custodial Funds
ASSETS			
Cash and Cash Equivalents	\$ 659	\$ -	\$ 626,236,800
Investments:			
U.S. Government Securities	-	14,960,380	-
Bond Collective Trust Fund	-	60,205,204	-
International Equity Fund	-	94,793,418	-
Emerging Markets Equity Fund	-	12,911,088	-
S&P 500 Index Fund	-	96,392,265	-
Corporate Stocks	-	56,201,971	-
Corporate Bonds and Debentures	-	18,899,140	-
Money Market	-	10,790,682	-
Real Estate Pooled Separate Account	-	14,538,655	-
Special Situations Property Fund	-	11,415,144	-
Infrastructure Fund	-	10,550,579	-
Receivables (net of Allowance for Uncollectible):			
Accrued Interest and Dividends	-	368,044	-
Contributions	-	33,601	-
Total Assets	<u>659</u>	<u>402,060,171</u>	<u>626,236,800</u>
LIABILITIES			
Due to Governments	-	-	605,114,219
Accrued Expense	-	691,074	13,607
Total Liabilities	<u>-</u>	<u>691,074</u>	<u>605,127,826</u>
FIDUCIARY NET POSITION			
Restricted for:			
Cemetery Maintenance	659	-	-
Pensions	-	401,369,097	-
Other Governments, Organizations, and/or Individuals	-	-	21,108,974
Total Fiduciary Net Position	<u>\$ 659</u>	<u>\$ 401,369,097</u>	<u>\$ 21,108,974</u>

See accompanying Notes to Basic Financial Statements.

**JACKSON COUNTY, MISSOURI
STATEMENT OF CHANGE IN NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Martha James Cemetery Private Purpose Trust Fund	Employees Retirement Pension Trust Fund (as of June 30, 2025)	Custodial Funds
ADDITIONS:			
Contributions:			
Employer	\$ -	\$ 15,466,994	\$ -
Employee	-	36,125	-
Tax Collections for Other Governments	-	-	1,336,881,465
Other Collections for Other Governments	-	-	1,628,292
Contributions to Inmate Accounts	-	-	2,483,877
Municipal Bond Collections	-	-	9,537
Total Contributions	-	15,503,119	1,341,003,171
Investment Earnings:			
Interest and Dividends	-	3,030,349	102,086
Net Appreciation in the Fair Value of Investments:			
U.S. Government Securities	-	87,768	-
Bond Collective Trust Fund	-	3,847,670	-
Limited Partnership	-	336,475	-
International Equity Fund	-	16,471,176	-
Long-Short Equity Fund	-	26,750	-
Emerging Markets Equity Fund	-	2,493,656	-
S&P 500 Index Fund	-	11,227,536	-
Corporate Stocks	-	4,359,040	-
Corporate Bonds and Debentures	-	636,104	-
Real Estate Pooled Separate Account	-	393,238	-
Special Situations Property Fund	-	(202,039)	-
Infrastructure Fund	-	112,752	-
Total Investment Earnings	-	42,820,475	102,086
Less Investment Expense	-	1,591,004	-
Net Investment Earnings	-	41,229,471	102,086
Total Additions	-	56,732,590	1,341,105,257
DEDUCTIONS:			
Benefits Paid to Participants	-	21,009,445	-
Administrative Expenses	-	304,132	-
Taxes Distributed to Other Governments	-	-	1,328,779,034
Other Collections Distributed to Other Governments	-	-	1,628,292
Distributed to Inmates	-	-	343,294
Distributed to Detention Center Vendors	-	-	1,169,130
Bonds Distributed to Individuals	-	-	860,560
Total Deductions	-	21,313,577	1,332,780,310
CHANGE IN FIDUCIARY NET POSITION	-	35,419,013	8,324,947
Total Fiduciary Net Position - Beginning of Year	659	365,950,084	12,784,027
TOTAL FIDUCIARY NET POSITION - END OF YEAR	<u>\$ 659</u>	<u>\$ 401,369,097</u>	<u>\$ 21,108,974</u>

See accompanying Notes to Basic Financial Statements.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 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.

Discretely Presented Component Units

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.

The Jackson County Senior Services Fund – (the Fund) – The Fund is governed by a seven-member board appointed by the County Executive. The purpose of the Fund is to strengthen local programs that help older adults live independently, safely, and with dignity. The County has the authority to set the property tax levy for the Fund (subject to certain statutory limitations), however, financial benefit or burden does not exist. The County believes that it would be misleading to exclude the Fund from the financial statements. The Fund does not issue separate financial statements.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Fiduciary Component Unit

County employees participate in the Jackson County, Missouri Revised Pension Plan (the Plan), which is reported as a fiduciary component unit. The Plan operates for the benefit of eligible employees and is governed by an eleven-member Board of Trustees. The County and other participating members contribute to the plan, resulting in a fiscal dependency on the County. The Plan is reported as a Pension Trust fund and has a year-end of June 30, 2025. The Plan issues separate financial statements.

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. On November 8, 2022, the citizens increased the rate to one-fourth of one percent (1/4%) and eliminated the seven-year sunset provision, which became effective April 1, 2023. The purpose of the fund is to provide services to protect the well-being and safety of children and youth 19 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 units.

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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government Wide and Fund Financial Statements (Continued)

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.

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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

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 balance, 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.

The General Fund also includes the County Improvement Fund and the Marijuana Sales Tax Fund. The County Improvement Fund is 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 Marijuana Sales Tax Fund is used to account for the proceeds of the Marijuana sales tax. These funds are combined with the General Fund for financial reporting purposes.

Health Fund

The 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.

New Detention Center Capital Projects Fund

The New Detention Center Capital Projects Fund is a capital project fund used to facilitate the construction of a new County jail located at 7000 E US Hwy 40 in Kansas City, MO.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

ARPA Fund

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

Sports Complex Sales Tax Debt Service Fund

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

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 Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation, and general liability expenses and (2) the Self-Insurance Health Fund is used to account for the activity pertaining to the County's health insurance expenses.

Private Purpose Trust Fund

Used to account for cash and equivalents held for the Martha James Cemetery Trust.

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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)**

Custodial Funds

Custodial Funds are used to account for resources held by the County in a custodial 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 and fees, and other miscellaneous custodial activities.

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

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

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

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

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 U.S. Agency securities and U.S. Treasury securities, 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 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Investments (Continued)

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 October 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) 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Restricted Assets (Continued)

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

H. Capital Assets

Capital assets, which include land, buildings, improvements other than buildings, equipment and furniture, vehicles, right-to-use assets, 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 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.

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

Buildings	50 Years
Improvements Other than Buildings	10 to 20 Years
Equipment and Furniture	5 to 20 Years
Vehicles	8 Years
Truman Sports Complex Improvements	20 Years
Right-to-Use	10 Years

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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Permanent, full time County employees accumulate sick leave at a rate of one day for each month worked for a total of 12 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 10 to 25 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.

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 two sources: property taxes and opioid settlements. 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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources (Continued)

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 effective interest 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 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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Leases (Continued)

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 of 12 months or less. Additionally, the County has applied a \$100,000 lease recognition threshold.

M. Subscription-Based Information Technology Arrangements

A subscription liability and a right-to-use (RTU) intangible asset are recognized at the commencement of the subscription-based information technology arrangement (SBITA). RTU assets represent the County's right to use underlying assets for the SBITA term and subscription liabilities represent the County's obligation to make subscription payments arising from the arrangement. RTU assets and subscription liabilities are recognized at the SBITA commencement date based on the estimated present value of subscription payments over the term.

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

The County uses an incremental borrowing rate to calculate the present value of subscription payments when the rate implicit in the arrangement 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 commencement date. The County includes SBITA extension and termination options in the 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 subscription liabilities for arrangement terms of 12 months or less. Additionally, the County has applied a \$100,000 SBITA recognition threshold.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. 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. Investments are reported at fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. There are no investments in, loans to, or leases with parties related to the Plan.

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

O. 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. 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, 2025.

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

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

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

Q. 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

R. Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

S. Fund Deficits

The Self-Insurance Internal Service Fund had a deficit fund balance of \$2,895,860 and the Sports Complex Sales Tax (Capital Projects Fund) had a deficit fund balance of \$1,169,739. The deficits will be eliminated by increasing amounts to be contributed by other funds.

T. Excess of Expenditures Over Appropriations

During 2025, in the General Fund, expenditures of the Information Technology Department exceeded budget by \$245,939 due to rising costs and more new user costs than expected for data and telecom expense. The Facilities division of Family Court exceeded budget by \$91,409 due to unexpected expenses related to the repair and maintenance at the Hilltop building. The Jackson County Sports Authority spent \$81,212 over budget and the Jackson County Election Board overspent by \$22,936 attributable to salary and benefit increases. The Animal Shelter overspent on their budget by \$50,385 due to rising costs in response to repair and maintenance of the Animal Shelter. Expenditures exceeded the budget by \$11,701, and \$573 for Public Defender Rent, and the Board of Equalization, respectively, which are considered insignificant.

U. Adoption of New Accounting Pronouncements

In December of 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*, which defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. The requirements of this statement are effective for the fiscal year ending December 31, 2025. As a result of the adoption, additional disclosures were made in Note 2(J) – *Commitments, Contingencies and Risk Disclosures*.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

V. New Accounting Pronouncements Not Adopted

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this statement are effective for the County's financial statements for the fiscal year ending December 31, 2026.

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this statement is to provide users of governmental financial statements with essential information about certain types of capital assets. The requirements of this statement are effective for the County's financial statements for the fiscal year ending December 31, 2026.

In December 2025, GASB issued Statement No. 105, *Subsequent Events*. The objective of this statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this statement are effective for the County's financial statements for the fiscal year ending December 31, 2027.

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

NOTE 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, 2025, the County's cash and equivalents book balance was \$713,781,071, and the County's investment balance was \$182,145,612. The bank balance for the deposits was \$526,654,221, with the difference resulting from outstanding checks, deposits in transit, and other reconciling items.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Primary Government (Excluding Pension Trust Fund)

The deposits and investments of the County at December 31, 2025 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	\$ 40,293,840	\$ 626,237,459	\$ 666,531,299
Investments	181,466,261	-	181,466,261
Restricted Assets:			
Cash and Cash Equivalents	47,249,772	-	47,249,772
Investments	679,351	-	679,351
Total	<u>\$ 269,689,224</u>	<u>\$ 626,237,459</u>	<u>\$ 895,926,683</u>

Concentration of Credit Risk

As of December 31, 2025, investments in U.S. agencies represented 62.3% of the County's total investments, and U.S. treasuries represented 37.7%.

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 approximately \$21.8 million 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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

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.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments in debt securities by maturity:

Description	Current Fair Value	Investment Maturities (in years)			
		Less than 1	1–5	6–10	Greater than 10
U.S. Agencies	\$ 113,504,970	\$ 113,504,970	\$ -	\$ -	\$ -
U.S. Treasuries	68,640,643	68,640,643	-	-	-
Total	<u>\$ 182,145,613</u>	<u>\$ 182,145,613</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2025, all the County's investments were in U.S. Agency securities and U.S. Treasury securities and, therefore, are not considered to be subject to credit risk. The County does not have a formal policy relating to credit risk.

Foreign Currency Risk

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

Fair Value Measurements

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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

The County has the following recurring fair value measurements as of December 31, 2025:

- U.S. Treasury securities of \$68,640,643 are valued using quoted prices for similar assets, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs).
- U.S. Agency securities of \$113,504,970 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 Jackson County Revised Pension Plan (the Plan)'s investments are managed by independent investment managers and are held by the current custodian, Midwest Institutional Trust Company (Midwest Trust), except for the commingled investments which are held by the custodian chosen by such commingled fund, and maintained, for reporting purposes only, at Midwest Trust. Equity securities are limited to 83% 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, 2025, the investment in the S&P 500 Index Fund represented 24.0%, the International Equity Fund represented 23.6% of the Plan's total investments, the Bond Collective Trust Fund represented 15.0%. All other individual investments represented less than 5% of the Plan's total investments.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

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.

At June 30, 2025, the Plan's U.S. government securities, corporate stocks, corporate bonds and debentures, municipal bonds, and money market fund 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, 2025 did not differ significantly from those at June 30, 2025 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. 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 in debt securities by maturity:

Description	Current Fair Value	Investment Maturities (in years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Agencies	\$ 7,836,451	\$ -	\$ -	\$ -	\$ 7,836,451
U.S. Treasuries	7,123,929	-	2,065,867	293,004	4,765,058
Corporate Bonds	18,899,140	768,612	10,389,862	6,306,008	1,434,658
Money Markets	10,790,682	10,790,682	-	-	-
Total	<u>\$ 44,650,202</u>	<u>\$ 11,559,294</u>	<u>\$ 12,455,729</u>	<u>\$ 6,599,012</u>	<u>\$ 14,036,167</u>

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

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, 2025, the Plan's investments were rated as follows:

<u>Security Description</u>	<u>Moody's</u>	<u>Standard & Poor's</u>
US Agencies:		
Federal Home Ln Mtg Corp Partn CTF	Not Rated*	Not Rated*
Federal Home Ln Mtg Corp Partn Gold	Not Rated*	Not Rated*
Federal Ntl Mtg Assn GTD PASSTHRU	Not Rated*	Not Rated*
Corporate Bonds:		
American Elec Pwr Co Inc Gbl R	BAA2	BBB
American Express Co Sr Nt	A2	A-
Amgen Inc Sr Nt	BAA1	BBB+
AT&T Inc Glocal Nt	BAA2	BBB
Autodesk Inc Sr Nt	A3	BBB+
Bk of America Corp Sr Nt	A1	A-
Boeing Co Cr Sen Sr Nt	BAA3	BBB-
Booz Allen Hamilton Inc Sr Gbl Nt	BAA3	BBB-
Broadcom Inc Sr Nt	BAA1	BBB+
Capital One Finl Corp Sr Nt	BAA1	BBB
Citigroup, Inc Sr Nt	A3	BBB+
Citizens Finl Group Inc Sr Nt	BAA1	BBB+
Comcast Corp New Nt	A3	A-
CVS Health Corp Sr Gbl	BAA3	BBB
CVS Health Corp Sr Nt	BAA3	BBB
Dell Intl Corp Sr Nt	BAA2	BBB
Dollar Gen Corp Sr Nt	BAA3	BBB
Duke Energy Ind Llc 1M Gbl CCCC	AA3	A
Edwards LifeSciences Corp	BAA2	BBB
Elevance Health Inc Gbl Nt	BAA2	A
Exxon Mobil Corp Sr Nt	AA2	AA-
Fifth Third Bancorp Sr Gbl Nt	BAA1	BBB+
General Electric Co Sr Nt	A3	A-
General Mtrs Finl Co Inc Sr Gbl	BAA2	BBB
Goldman Sachs Group Inc Sr Gbl	A2	BBB+
HP Inc Sr Nt	BAA2	BBB
Huntington Bancshares Inc Sr Nt	BAA1	BBB+

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Credit Risk (Continued)

Security Description	Moody's	Standard & Poor's
Ilex Corp Sr Nt	BAA2	BBB
Ingersoll Rand Inc Sr Gbl Nt	BAA2	BBB
Jpmorgan Chase & Co Sr Flt Nt	A1	A
Keycorp Medium Term Nts Fr	BAA2	BBB
Kinder Morgan Inc Del Sr Gbl Nt	BAA2	BBB
Lowes Cos Inc Gbl Nt	BAA1	BBB+
Marriott Intl Inc New Sr Gbl Qq Nt	BAA2	BBB
Meta Platforms Inc Gbl Nt	AA3	AA-
Molson Coors Brewing Co Sr Gbl Nt	BAA1	BBB
Morgan Stanley Fr	A1	A-
Oracle Corp Sr Nt	BAA2	BBB
Pnc Finl Svcs Group Inc Sr Nt	A3	A-
Quanta Svcs Inc Sr Gbl Nt	BAA3	BBB
Regeneron Pharmaceuticals Sr Nt	BAA1	BBB+
Regions Financial Corp New Sr Nt	BAA1	BBB+
Schwab Charles Corp Sr Nt	A2	A-
Starbucks Corp Sr Gbl	BAA1	BBB+
State Str Corp Sr Nt	AA3	A
Sysco Corp Sr Nt	BAA1	BBB
T Mobile Usa Inc Sr Sec Gbl Nt	BAA2	BBB
Timken Co Fr	BAA2	BBB-
Trust Finl Corp Fr	BAA1	A-
Union Pac Corp Gbl Nt	A3	A-
Verizon Communications Inc Nt	BAA1	BBB+
Vmware Inc Sr Nt	WR	BBB+
Vulcan Matls Co Sr Nt	BAA2	BBB+
Wells Fargo & Co Fr	A1	BBB+
Williams Partners L P New Sr Gbl Nt	BAA2	BBB+
GS Fin Sq Gov #465 (Money Market)	Aaa-mf	AAAm

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

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 – Quoted prices for identical assets or liabilities in an active market that an entity has the ability to access.

Level 2 – 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 – Inputs that are unobservable for the asset or liability which are typically based upon the Plan's own assumptions as there is little, if any, related market activity.

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

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

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Fair Value Measurements (Continued)

The Plan had the following recurring fair value measurements as of June 30, 2025 in (000's):

	June 30, 2025	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level				
Debt Securities:				
U.S. Treasury Securities	\$ 7,124	\$ -	\$ 7,124	\$ -
U.S. Agency Securities	7,836	-	7,836	-
Corporate Bonds and Debentures	18,899	-	18,899	-
Total Debt Securities	33,859	-	33,859	-
Equity Securities:				
Consumer Discretionary	8,086	8,086	-	-
Consumer Staples	1,806	1,806	-	-
Financials	13,173	13,173	-	-
Health Care	2,234	2,234	-	-
Industrials	16,118	16,118	-	-
Information Technology	9,451	9,451	-	-
Materials	4,109	4,109	-	-
Real Estate	1,225	1,225	-	-
Total Equity Securities	56,202	56,202	-	-
Total Investments by Fair Value Level	90,061	\$ 56,202	\$ 33,859	\$ -
Investments Measured at Amortized Cost				
Money Market Funds	10,791			
Total Investments Measured at Amortized Cost	10,791			
Investments Measured at the Net Asset Value (NAV)				
Bond Collective Trust Fund	60,205			
International Equity Fund	94,793			
Emerging Markets Equity Fund	12,911			
S&P 500 Index Fund	96,392			
Real Estate Pooled Separate Account	14,539			
Special Situations Property Fund	11,415			
Ullico Infrastructure Fund	10,551			
Total Investments Measured at the NAV	300,806			
Total Investments Measured at Fair Value	\$ 401,658			

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Fair Value Measurements (Continued)

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

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

	Fair Value June 30, 2025 in (000's)	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Bond Collective Trust Fund (1)	\$ 60,205	Daily	0 to 3 days
International Equity Fund (3)	94,793	Daily	1 day
Emerging Markets Equity Fund (5)	12,911	Each Wednesday (or the next business day)/ Last business day of each month	10 business days
S&P 500 Index Fund (6)	96,392	Daily	Prior to 9:30 am CST on trade date
Real Estate Pooled Separate Account (7)	14,539	Daily	1 day
Special Situations Property Fund (8)	11,415	Quarterly	30 days
Ullico Infrastructure Fund	<u>10,551</u>	1st business day of the quarter	45 days
Total Investments Measured at the NAV	<u>\$ 300,806</u>		

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Fair Value Measurements (Continued)

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, 2025, the Plan had no unfunded commitments and no other plans to order the sale of any investments.

Bond Collective Trust Fund – The fund is a core plus fixed income fund in a private placement collective trust. The objective of the fund is high total investment return through a combination of current income and capital appreciation. There are no requirements to give advanced notice of intent to redeem the investment, but three days' notice is preferred. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

Limited Partnership – The investment is a small cap equity fund established as a limited partnership. The fund's objective is to achieve a long-term total return by investing in non-U.S. small capitalization companies. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the partners' capital.

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.

Emerging Markets Equity Fund – The objective of this private fund is to seek long-term capital appreciation by investing at least 80% of its assets in emerging market equity securities. The fund may invest in securities across all market capitalizations and styles. Under normal market conditions, redemptions occur weekly on Wednesday (or the next business day) or the last business day of the month, with 10 business days' advanced written notice. However, if the fund cannot obtain or set a price for a material portion of fund's investments, is unable to liquidate fund investments at prices representative of fair value, in otherwise unusual market conditions, or when it is in the best interest of fund and its remaining investors, redemption rights may be suspended until the foregoing conditions have abated. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Fair Value Measurements (Continued)

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 one 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.

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.

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.

Ullico Infrastructure Fund. The fund invests in infrastructure businesses through the acquisition of common or preferred stock, debt obligations or any other securities, interests, or obligations (whether or not publicly traded), including controlling and noncontrolling positions in operating companies, partnerships, unincorporated joint ventures, and other entities or assets that acquire or hold infrastructure businesses, either individually or as part of a consortium. The objective of the fund is to invest on a buy-and hold basis in a diverse portfolio of quality infrastructure businesses in the United States and Canada in order to achieve attractive risk adjusted returns with significant annual cash yield and relatively low volatility. The Fund's target market will include all essential, core infrastructure businesses. Limited partners requesting 80% or more of their current investment balance will receive 80% of the prior quarter's value of the first business day of the quarter, with the remainder paid once the valuation is finalized. The fair value of the investment has been determined using the NAV per shar (or its equivalent) of the fund.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (Continued)

Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely impact the fair value of an investment. There is not foreign currency risk for the plan, as all foreign investment amounts are denominated in US dollars. The Plan does not have a policy related to foreign currency risk.

At June 30, 2025, the Plan had invested in a Limited Partnership, an International Equity Fund and an Emerging Markets Equity Fund, all of which invested in international stocks. The fair value of the International Equity Fund was \$94,793,418 and 23.6% of the Plan's portfolio. The fair value of the Emerging Markets Equity Fund was \$12,911,088 and 3.2% of the Plan's portfolio. The Bond Collective Trust Fund also had some international investments.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Intergovernmental Revenue and Receivables

Amounts due from other governments at December 31, 2025, consisted of the following:

	Primary Government		
	General	Nonmajor Governmental	Total
Federal:			
Department of Health and Human Services:			
Administration for Children and Families			
Child Care Inspections	\$ -	\$ 7,975	\$ 7,975
PC Dockets	2,201	-	2,201
Title IV-E	1,636	-	1,636
Centers for Disease Control and Prevention			
Violent Death and Enhanced			
Opioid Surveillance	-	75,000	75,000
Department of Justice:			
Violence Against Women Office			
Prevention and Prosecution of			
Sexual Assault	-	7,191	7,191
Office of Justice Programs			
Byrne Justice Assistance	-	373,540	373,540
Unidentified Remains	-	73,029	73,029
Victims of Crime Act (VOCA)	-	23,115	23,115
Equity and Inclusion	-	1,051	1,051
Department of Treasury:			
County Jail Maintenance and			
Improvements	-	342,172	342,172
Executive Office of the President:			
Department of Agriculture:			
National School Lunch and Breakfast	22,961	-	22,961
Department of Transportation:			
Federal Highway Administration			
Helmig Road Bridge BRO-B048 (60)	-	(7,856)	(7,856)
National Highway Traffic Safety			
Administration			
Saturation Patrol	-	2,895	2,895
Hazardous Moving	-	1,296	1,296
Traffic Unit	73,147	-	73,147
Total Federal	99,945	899,408	999,353
State:			
Department of Corrections	86,311	-	86,311
Department of Public Safety	35,957	214,992	250,949
Department of Revenue	-	2,017,717	2,017,717
Office of Administration	-	250,000	250,000
Office of State Court Administrator	-	46,466	46,466
Total State	597,688	2,573,815	3,171,503
Total Intergovernmental Receivables	\$ 697,633	\$ 3,473,223	\$ 4,170,856

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Intergovernmental Revenue and Receivables (Continued)

Intergovernmental revenue during the year December 31, 2025, consisted of the following:

	Primary Government				
	General	ARPA	Sports Complex Sales Tax Debt	Nonmajor Governmental	Total
Federal:					
Department of Health and Human Services:					
Administration for Children and Families					
Child Care Inspections	\$ -	\$ -	\$ -	\$ 15,575	\$ 15,575
Title IV-D Child Support	713,343	-	-	-	713,343
Title IV-E Foster Care	2,725	-	-	-	2,725
PC Dockets	1,112	-	-	-	1,112
Centers for Disease Control and Prevention					
Violent Death and Enhanced					
Opioid Surveillance	-	-	-	92,550	92,550
Bureau of Justice Assistance					
Innovative Prosecution	-	-	-	62,490	62,490
Equitable Sharing	-	-	-	97,673	97,673
Multi-Jurisdictional Drug Task Force	-	-	-	154,517	154,517
Byrne Justice Assistance Grant	-	-	-	806,744	806,744
Missouri Western Interdiction and					
Narcotics Task Force	35,748	-	-	-	35,748
Office of Justice Programs					
Unidentified Remains	-	-	-	439,259	439,259
Office for Victims of Crime					
Victims of Crime Act	-	-	-	277,378	277,378
Violence Against Women Office					
Prevention and Prosecution of					
Sexual Assault	-	-	-	87,984	87,984
Executive Office of the President:					
High Intensity Drug Trafficking Area (HIDTA)	-	-	-	82,500	82,500
Department of Agriculture:					
Food and Nutrition Service					
National School Lunch and Breakfast	33,163	-	-	-	33,163
Food Donation Program	7,190	-	-	-	7,190
Summer Food Service Program	-	-	-	2,800	2,800
Department of Transportation:					
Federal Highway Administration					
Helmig (BRO-B048 (60))	-	-	-	19,471	19,471
Federal Lands Access Program					
National Highway Traffic Safety Administration					
Impaired Driving Enforcement	-	-	-	30,057	30,057
Hazardous Moving Violations	-	-	-	15,141	15,141
Traffic Unit	236,381	-	-	-	236,381
Department of Treasury					
Departmental Offices					
Organized Crime Drug Enforcement					
Task Force (OCDETF)	-	-	-	47,820	47,820
American Rescue Plan - SLFRF	-	19,626,662	-	-	19,626,662
Total Federal	1,029,662	19,626,662	-	2,231,959	22,888,283

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Intergovernmental Revenue and Receivables (Continued)

	Primary Government				
	General	ARPA	Sports Complex Sales Tax Debt	Nonmajor Governmental	Total
State:					
Circuit Court Cost Reimbursements	\$ 8,845,140	\$ -	\$ -	\$ -	\$ 8,845,140
Department of Elementary & Secondary Education	554	-	-	-	554
Department of Mental Health	30,000	-	-	-	30,000
Department of Public Safety	35,957	-	-	194,205	230,162
Department of Revenue	38,084	-	-	38,084	76,168
Department of Social Services	2,268,220	-	-	209,712	2,477,932
Secretary of State	-	-	-	10,315	10,315
Office of Administration	-	-	-	3,000,000	3,000,000
Office of State Court Administrator	-	-	-	3,366	3,366
Total State	11,217,955	-	-	3,455,682	14,673,637
Local:					
City of Blue Springs	-	-	-	100	100
City of Buckner	-	-	-	100	100
City of Grain Valley	-	-	-	100	100
City of Grandview	-	-	-	100	100
City of Greenwood	-	-	-	100	100
City of Independence	-	-	-	100	100
City of Kansas City	-	-	2,000,000	-	2,000,000
City of Lake Lotawana	-	-	-	100	100
City of Lake Tapawingo	-	-	-	100	100
City of Lee's Summit	-	-	-	100	100
City of Oak Grove	-	-	-	100	100
City of Raytown	-	-	-	100	100
City of Sugar Creek	-	-	-	100	100
Jackson County Sports Authority	560,927	-	-	-	560,927
Kansas City Area					
Transportation Association	-	-	-	1,399,772	1,399,772
Total Local	560,927	-	2,000,000	1,400,972	3,961,899
Total Intergovernmental Revenue	<u>\$ 12,808,544</u>	<u>\$ 19,626,662</u>	<u>\$ 2,000,000</u>	<u>\$ 7,088,613</u>	<u>\$ 41,523,819</u>

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Tax Revenues

Tax revenues, including interest and penalties, for the year ended December 31, 2025, were as follows:

	General	Health	Sports Complex Sales Tax Debt Service	Nonmajor Governmental	Total
	Fund	Fund	Fund	Funds	
Property Tax	\$ 37,875,933	27,556,410	\$ -	\$ 31,474,432	\$ 96,906,775
Sales Tax	59,917,634	-	50,748,524	32,524,286	143,190,444
Cigarette Tax	1,307,301	-	-	-	1,307,301
Financial Institution Tax	70,324	-	-	-	70,324
Other Taxes	279,831	-	-	2,172,727	2,452,558
Total	<u>\$ 99,451,023</u>	<u>\$ 27,556,410</u>	<u>\$ 50,748,524</u>	<u>\$ 66,171,445</u>	<u>\$ 243,927,402</u>

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 33 $\frac{1}{3}$ % of its market valuation. Based on the last valuation, the total assessed value as of January 1, 2025, was approximately \$18.29 billion.

The County is permitted by 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), up to \$0.05 per \$100 for Senior Citizen's Services (Component Unit), and in unlimited amounts for the payment of principal and interest on long-term debt. Pursuant to authorization granted in the 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Tax Revenues (Continued)

The County 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.

On April 4, 2006, voters in Jackson County approved a county-wide sales tax at the rate of three-eighths of one percent (3/8%) for a period of 25 years from the date on which such tax is first imposed for the purpose of improving, renovating and modernizing the Harry S. Truman Sports Complex. This tax is limited in purpose and cannot be used to fund general operations of the County. The Sports Complex Sales Tax will sunset in 2031.

On April 4, 2023, voters in the County approved a county-wide sales tax at a rate of 3% on all tangible personal property retail sales of adult use, nonmedical marijuana, with the proceeds to be used to fund community services, veteran services, and other public purposes authorized for the expenditure of County general revenues. The tax became effective November 1, 2023. In 2025, the tax was determined to only apply to the unincorporated areas of the County. See Note (2)(J) regarding constraints.

In July 2025, the Missouri Supreme Court ruled that counties in Missouri may not impose an additional 3% sales tax on marijuana produced or sold within incorporated cities and towns. As a result of this ruling, approximately \$13.5 million of previously collected sales taxes may be refunded to dispensaries that submit refund claims to the State. Of this amount, approximately \$9.3 million in refunds were recorded during the fiscal year ended December 31, 2025. The remaining potential refunds will be recognized and processed during the fiscal year in which the County receives notification from the State.

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

	Levy	Levy after Sales Tax Reduction
Primary Government:		
General Fund	\$ 0.2010	\$ 0.2010
Health Fund	0.2298	0.1440
Park Fund	0.1157	0.0962
Special Road and Bridge Fund	0.2066	0.0644
Total Primary Government	<u>\$ 0.7531</u>	<u>\$ 0.5056</u>
Component Unit:		
Senior Services	\$ 0.0500	\$ 0.0500
Developmentally Disabled	0.0728	0.0728

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Tax Revenues (Continued)

Property taxes levied for the current year are recorded as receivables; however, property taxes not collected within 60 days after year-end are recorded as a deferred inflow of resources. An allowance for estimated uncollectible receivables is based upon historical trends. The total allowance of \$300,399 was deducted from the respective receivables on current and prior years' taxes as follows:

Primary Government:

General Fund	\$ 128,181
Health Fund	68,828
Park Fund	42,797
Special Road and Bridge Fund	38,051
Assessment Fund	22,542
Total	<u>\$ 300,399</u>

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 \$1.40 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 \$15,676,376 and \$9,436,959, respectively, for the year is included in charges for services in the General Fund and the Assessment Reimbursement (nonmajor Special Revenue) Fund.

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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Tax Exemptions and Abatements (Continued)

Back to School Sales Tax Holiday

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

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

Tax Increment Financing (TIF)

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

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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Tax Exemptions and Abatements (Continued)

Chapter 100

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

Chapter 353

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

Enhanced Enterprise Zone (EEZ)

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

Multi-Abatement

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

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Tax Exemptions and Abatements (Continued)

The financial impact of each abatement program on Jackson County for 2025 is summarized below:

City	Type of Abatement				Multi- Abatement	TIF (PILOTS)	TIF (EATS)	Grand Total
	Chapter 100	Chapter 353	Chapter 99	Enhanced Enterprise Zone				
Blue Springs	\$ 130,211	\$ 16,445	\$ -	\$ -	\$ -	\$ 171,328	\$ 585,097	\$ 903,081
Grain Valley	-	-	-	-	-	91,646	273,507	365,153
Grandview	58,320	8,916	-	53,881	-	112,517	345,478	579,112
Independence	113,470	147,626	298	-	36,100	976,530	717,581	1,991,605
Kansas City	1,377,161	2,464,244	409,182	312,659	949,860	2,037,788	1,170,902	8,721,796
Lee's Summit	503,075	73,234	15,785	-	8,453	514,768	554,643	1,669,958
Oak Grove	7,210	141	-	-	-	-	-	7,351
Raytown	-	10,350	-	-	-	44,752	299,948	355,050
Sugar Creek	-	-	-	-	-	6,187	7,058	13,245
Unity Village	32,659	-	-	-	-	-	-	32,659
Total	<u>\$ 2,222,106</u>	<u>\$ 2,720,956</u>	<u>\$ 425,265</u>	<u>\$ 366,540</u>	<u>\$ 994,413</u>	<u>\$ 3,955,516</u>	<u>\$ 3,954,214</u>	<u>\$ 14,639,010</u>

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, 2025, based on the total assessed valuation of taxable tangible property of approximately \$18.29 billion, the total general obligation debt limit was \$1,829,222,307.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities (Continued)

The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Special Obligation Bonds	\$ 522,440,000	\$ -	\$ 32,570,000	\$ 489,870,000	\$ 34,915,000
Plus Bond Premium	36,231,744	-	4,339,301	31,892,443	-
Total Bonds Payable	558,671,744	-	36,909,301	521,762,443	34,915,000
Obligations to U.S. Government	6,548,318	-	423,849	6,124,469	438,013
Lease Liabilities	2,236,330	-	1,135,082	1,101,248	820,162
Software Subscription Liabilities	5,908,302	357,462	747,854	5,517,910	846,710
Accrued Claims and Judgements	13,515,551	24,520,857	28,920,407	9,116,001	9,116,001
Accrued Compensated Absences	11,597,239	1,567,047	877,679	12,286,607	857,572
Other Postemployment Benefit Liability	3,710,228	1,440,424	-	5,150,652	48,072
Net Pension Liability	41,765,142	532,982	-	42,298,124	-
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 643,952,854</u>	<u>\$ 28,418,772</u>	<u>\$ 69,014,172</u>	<u>\$ 603,357,454</u>	<u>\$ 47,041,530</u>
Enterprise Activities:					
Lease Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Compensated Absences	184,831	62,352	41,830	205,353	32,688
Other Postemployment Benefit Liability	75,719	26,185	-	101,904	-
Net Pension Liability	852,350	10,877	-	863,227	-
Total Enterprise Activities					
Long-Term Liabilities	<u>\$ 1,112,900</u>	<u>\$ 99,414</u>	<u>\$ 41,830</u>	<u>\$ 1,170,484</u>	<u>\$ 32,688</u>

The following funds provided contributions to the net pension liability: General, Health, Park, Special Road and Bridge, Anti-Crime Sales Tax, Grant, Prosecuting Attorney, Assessment Reimbursement, County Sheriff Revolving, and Park Enterprise. The following entities also provided contributions to the net pension liability: Little Blue Valley Sewer District, Kansas City Board of Election Commissioners, Jackson County Law Library, Inc., and Jackson County Sports Complex Authority.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities (Continued)

Debt service requirements on long-term debt at December 31, 2025, are as follows:

	Governmental Activities							
	Special Obligation Bonds		Obligations to U. S. Government		Lease Liabilities		Software Subscription Liabilities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 34,915,000	\$ 22,728,645	\$ 438,013	\$ 204,680	\$ 820,162	\$ 14,809	\$ 846,710	\$ 189,798
2027	36,445,000	21,104,831	452,652	190,041	281,086	6,662	895,289	165,048
2028	33,255,000	19,400,735	467,779	174,914	-	-	950,807	133,992
2029	33,765,000	17,856,695	483,413	159,281	-	-	889,342	101,026
2030	33,965,000	16,211,144	499,569	143,124	-	-	940,956	69,223
2031-2035	64,255,000	63,810,930	2,759,720	453,747	-	-	994,806	35,574
2036-2040	42,810,000	53,902,482	1,023,323	86,904	-	-	-	-
2041-2045	51,630,000	44,038,405	-	-	-	-	-	-
2046-2050	52,535,000	31,922,413	-	-	-	-	-	-
2051-2055	61,765,000	19,890,843	-	-	-	-	-	-
2056-2060	44,530,000	4,464,556	-	-	-	-	-	-
Total	<u>\$ 489,870,000</u>	<u>\$ 315,331,679</u>	<u>\$ 6,124,469</u>	<u>\$ 1,412,691</u>	<u>\$ 1,101,248</u>	<u>\$ 21,471</u>	<u>\$ 5,517,910</u>	<u>\$ 694,661</u>

Governmental activities debt payable at December 31, 2025, comprises the following:

	Interest Rate	Maturity Date	Balance, December 31, 2025
Special Obligation Bonds:			
2012	2.00%-4.50%	through 2027	\$ 5,330,000
2013	3.25%-4.00%	through 2029	8,110,000
2014	2.00%-5.00%	through 2031	152,215,000
2015	2.50%-4.00%	through 2031	5,110,000
2016	2.00%-5.00%	through 2046	41,715,000
2020	2.25%-3.00%	through 2040	3,150,000
2021	5.00%	through 2027	3,575,000
2023	4.00%-5.25%	through 2058	270,665,000
Total Special Obligation Bonds			<u>\$ 489,870,000</u>

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities (Continued)

The general purpose for each debt issuance is outlined below:

Jackson County, MO – 2012	Refunding of the County's Special Obligation Bonds (To renovate and remodel University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2001 and (Expansion of University Health, formerly Truman Medical Center–Lakewood, to create a debt service fund, and to renovate and equip space for the Jackson County Medical Examiner) Series 2002
Jackson County, MO – 2013	Refunding of the County's Leasehold Revenue Bonds (To renovate, repair, and improve Jackson County's downtown and Independence Square facilities; to design, widen, and reconstruct County roads; and to help build the Fort Osage Education Center) Series 2003, and to maintain HVAC systems, improve roads, and for Parks projects) Series 2005, and for land acquisition and related improvements for County parking facilities
Jackson County, MO – 2014	Refunding of the County's Special Obligation Bonds (To repair and make improvements to the Truman Sports Complex) Series 2006
Jackson County, MO – 2015	Refunding of the County's Public Building Corporation Leasehold Revenue Improvement Bonds (To renovate, repair, and equip Jackson County facilities) Series 2006B
Jackson County, MO – 2016	To acquire the right-of-way of a 17.7 mile stretch of an existing railroad corridor (Rock Island Railroad Right-of-Way)
Jackson County, MO – 2020	Refunding of the County's Special Obligation Bonds (To acquire, construct, furnish, and equip an animal shelter facility in the County) Series 2010
Jackson County, MO – 2021	Refunding of the County's Special Obligation Bonds (To renovate and improve University Health, formerly Truman Medical Centers at Hospital Hill and Lakewood) Series 2011B
Jackson County, MO – 2023	To pay the costs of designing, constructing, equipping, furnishing, and improving a new detention center facility
United States Army Corps of Engineers	For operations, maintenance, and enhancements of Blue Springs and Longview Reservoirs

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities (Continued)

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 \$277,556 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.

Lease Liabilities

The County has the following lease liabilities as of December 31, 2025:

As December 31, 2025, Jackson County, MO had four active leases. The leases have payments that range from \$50,215 to \$306,655 and interest rates that range from 0.2380% to 2.3700%. The total combined value of the lease liability is \$1,101,246. The combined value of the right-to-use asset is \$4,231,315 with accumulated amortization of \$2,896,547.

Software Subscription Liabilities

As December 31, 2025, Jackson County, MO had two active subscriptions. The subscriptions have payments that range from \$44,188 to \$703,666 and interest rates that range from 2.6430% to 3.5760%. The total combined value of the subscription liability is \$846,710. The combined value of the right-to-use asset is \$15,533,763 with accumulated amortization of \$3,147,781.

F. Interfund Balances and Transfers

The composition of interfund receivables and payables as of December 31, 2025, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Assessment	\$ 1,430,462
General	Grant	598,605
General	Park	981,824
General	Special Road and Bridge	615,613
Total		<u>\$ 3,626,504</u>

All interfund balances are due to the elimination of negative cash balances within the various funds and are expected to be repaid during the fiscal year ending December 31, 2025.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Interfund Balances and Transfers (Continued)

Fund transfers for the year ended December 31, 2025 are as follows:

	Transfers Out					
	General	Health	Sports Complex Sales Tax Debt Service	Internal Service	Nonmajor Governmental	Total Transfers Out
Transfers In:						
General	\$ -	\$ -	\$ -	\$ 3,190,112	\$ 17,367,465	\$ 20,557,577
Health	-	-	-	-	4,992,868	4,992,868
Sports Complex Debt Service	-	-	-	-	39,213,544	39,213,544
Enterprise	195,647	-	-	-	642,693	838,340
Nonmajor Governmental	418,967	47,000	6,500,000	-	6,493,115	13,459,082
Total Transfers In	<u>\$ 614,614</u>	<u>\$ 47,000</u>	<u>\$ 6,500,000</u>	<u>\$ 3,190,112</u>	<u>\$ 68,709,685</u>	<u>\$ 79,061,411</u>

Interfund transfers were used to move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them. In 2025, fund transfers fell into the following categories: Transfers for the payment of debt service, sports complex contributions, cost allocations, grant reimbursements, and one time initial funding for the health self-insurance fund.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental Activities:				
Capital Assets not Being Depreciated:				
Land	\$ 68,149,262	\$ -	\$ -	\$ 68,149,262
Infrastructure	95,486,207	2,504,346	-	97,990,553
Construction in Progress	206,969,840	662,254	(202,378,216)	5,253,878
Total Capital Assets not Being Depreciated	370,605,309	3,166,600	(202,378,216)	171,393,693
Capital Assets Being Depreciated:				
Buildings	248,667,194	316,239,950	-	564,907,144
Improvements Other than Buildings	35,474,573	1,164,651	-	36,639,224
Equipment and Furniture	37,933,155	1,402,700	(79,843)	39,256,012
Vehicles	18,837,361	1,318,301	(563,839)	19,591,823
Truman Sports Complex	804,464,919	-	-	804,464,919
Right-to-Use Assets:				
Software Subscription	10,914,047	4,619,716	-	15,533,763
Buildings	3,740,915	-	(621,228)	3,119,687
Vehicles	138,876	-	(138,876)	-
Equipment	1,111,628	-	-	1,111,628
Total Capital Assets Being Depreciated	1,161,282,668	324,745,318	(1,403,786)	1,484,624,200
Less Accumulated Amortization/Deprecation:				
Buildings	(126,537,217)	(7,744,371)	-	(134,281,588)
Improvements Other than Buildings	(10,749,294)	(1,474,381)	-	(12,223,675)
Equipment and Furniture	(31,689,487)	(1,536,034)	79,843	(33,145,678)
Vehicles	(12,314,746)	(1,170,305)	556,266	(12,928,785)
Truman Sports Complex	(614,849,582)	(34,944,486)	-	(649,794,068)
Amortization of Right-to-Use Assets:				
Software Subscription	(1,301,105)	(1,846,676)	-	(3,147,781)
Buildings	(2,412,531)	(804,178)	621,228	(2,595,481)
Vehicles	(102,616)	(36,260)	138,876	-
Equipment	(23,159)	(277,907)	-	(301,066)
Total Accumulated Amortization/Depreciation	(799,979,737)	(49,834,598)	1,396,213	(848,418,122)
Total Capital Assets Being Depreciated, Net	361,302,931	274,910,720	(7,573)	636,206,078
Governmental Activities Capital Assets, Net	<u>\$ 731,908,240</u>	<u>\$ 278,077,320</u>	<u>\$ (202,385,789)</u>	<u>\$ 807,599,771</u>

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets (Continued)

	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	575,614	-	(575,614)	-
Total Capital Assets not Being Depreciated	8,248,225	-	(575,614)	7,672,611
Capital Assets Being Depreciated:				
Buildings	4,387,699	9,757	-	4,397,456
Improvements Other than Buildings	10,765,639	190,950	-	10,956,589
Equipment and Furniture	4,260,974	711,213	-	4,972,187
Vehicles	490,137	-	-	490,137
Total Capital Assets Being Depreciated	19,904,449	911,920	-	20,816,369
Less Accumulated Amortization/Depreciation:				
Buildings	(2,895,659)	(81,851)	-	(2,977,510)
Improvements Other than Buildings	(8,885,979)	(203,490)	-	(9,089,469)
Equipment and Furniture	(2,334,686)	(409,573)	-	(2,744,259)
Vehicles	(188,469)	(1,584)	-	(190,053)
Total Accumulated Amortization/Depreciation	(14,304,793)	(696,498)	-	(15,001,291)
Total Capital Assets Being Depreciated, Net	5,599,656	215,422	-	5,815,078
Business-Type Activities Capital Assets, Net	\$ 13,847,881	\$ 215,422	\$ (575,614)	\$ 13,487,689

Within the statement of activities, depreciation and amortization expense was charged to functions of the primary government during the year ended December 31, 2025, as follows:

Governmental Activities:

Depreciation Expense

General Government	\$ 2,047,164
Public Safety	5,507,472
Roads, Highways, and Bridges	670,314
Health, Welfare, and Community Development	1,891,480
Culture and Recreation	36,753,147
Total Depreciation Expense	<u>\$ 46,869,577</u>

Lease Amortization Expense:

General Government	\$ 1,031,978
Public Safety	50,106
Culture and Recreation	36,260
Total Amortization Expense	<u>\$ 1,118,344</u>

Software Subscription Amortization Expense

General Government	<u>\$ 1,846,677</u>
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Business-Type Activities:

Park Enterprise Depreciation	<u>\$ 696,499</u>
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**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Capital Assets (Continued)

Capital assets activity for the Developmental Disability Services (Component Unit) for the year ended December 31, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Discretely Presented				
Component Unit:				
Capital Assets not Being				
Depreciated	\$ 1,892,120	\$ -	\$ -	\$ 1,892,120
Capital Assets Being				
Depreciated	20,428,266	1,536,682	(150,032)	21,814,916
Less: Accumulated				
Depreciation	(13,370,887)	(1,048,459)	116,321	(14,303,025)
Total Capital Assets				
Being Depreciated, Net	7,057,379	488,223	(33,711)	7,511,891
Component Unit				
Capital Assets, Net	<u>\$ 8,949,499</u>	<u>\$ 488,223</u>	<u>\$ (33,711)</u>	<u>\$ 9,404,011</u>

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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

Fund	Encumbrances	Prosecuting Attorney's Activities	Assessment Maintenance	Asset Purchases	Contractual Services	Repair and maintenance	Detention Center	Document Preservation	Emergency Telephone System	Supplies	Homeless Assistance	Anti-Crime Activities	Domestic Violence Shelter Funding	Law Enforcement
Major Funds:														
ARPA	\$ 151,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Health	440,291	-	-	-	-	-	-	-	-	-	-	-	-	-
New Detention Center Capital Project	-	-	-	-	-	-	8,096,969	-	-	-	-	-	-	-
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Major Funds	592,088	-	-	-	-	-	8,096,969	-	-	-	-	-	-	-
Nonmajor Special Revenue Funds:														
Anti-Crime Sales Tax	1,008,017	-	-	-	-	-	-	-	-	-	-	13,407,253	-	-
Assessment Reimbursement	195,657	-	3,284,120	-	-	-	-	-	-	-	-	-	-	-
Check Collection	-	138,949	-	-	-	-	-	-	-	-	-	-	-	-
County Sheriff Revolving	-	-	-	-	-	-	-	-	-	-	-	-	-	881,862
Domestic Abuse	-	-	-	-	-	-	-	-	-	-	-	-	122,663	-
Federal Forfeiture	-	-	-	-	-	-	-	-	-	-	-	-	-	469,033
Grant	1,820,978	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeless Assistance	-	-	-	-	-	-	-	-	-	-	184,012	-	-	-
Inmate Security	-	-	-	-	-	-	-	-	-	-	-	-	-	594,079
Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	23,724
Park	2,548,101	-	-	-	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	4,263	482,328	-	-	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney Training	-	13,354	-	-	-	-	-	-	-	-	-	-	-	-
Recorder Fees	-	-	-	-	-	-	-	265,264	-	-	-	-	-	-
Recorder Technology	-	-	-	-	-	-	-	241,447	-	-	-	-	-	-
Sewer	2,976	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Road and Bridge	1,653,673	-	-	-	-	-	-	-	-	-	-	-	-	-
911 System	796,582	-	-	-	-	-	-	-	15,412,139	-	-	-	-	-
Total Nonmajor Special Revenue Funds	8,030,247	634,631	3,284,120	-	-	-	-	506,711	15,412,139	-	184,012	13,407,253	122,663	1,968,698
Nonmajor Debt Service Funds:														
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nonmajor Debt Service Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonmajor Capital Project Funds:														
Rock Island Railroad Capital Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Complex Sales Tax Capital Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nonmajor Capital Project Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Nonmajor Funds	8,030,247	634,631	3,284,120	-	-	-	-	506,711	15,412,139	-	184,012	13,407,253	122,663	1,968,698
Encumbrances	\$ 8,622,335	338,706	195,487	1,308,183	544,219	301,237	-	-	64,007	129,972	-	1,008,017	-	-
Total Fund Balance by Purpose	\$ 973,337	\$ 3,479,607	\$ 1,308,183	\$ 544,219	\$ 301,237	\$ 8,096,969	\$ 506,711	\$ 15,476,146	\$ 129,972	\$ 184,012	\$ 14,415,270	\$ 122,663	\$ 1,968,698	

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

H. Restricted, Unassigned, and Nonspendable Fund Balances (except for General Fund) (Continued)

Fund	Road Construction and Maintenance	Health and Welfare	Juvenile Services	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,797	\$ -	\$ 151,797	\$ (151,797)	\$ -	\$ -
Health	-	36,098,395	-	-	-	-	-	-	36,538,686	660,378	37,199,064	-	690	37,199,754
New Detention Center Capital Project	-	-	-	-	-	-	-	-	8,096,969	-	8,096,969	-	-	8,096,969
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	26,951,726	26,951,726	-	26,951,726	-	-	26,951,726
Total Major Funds	-	36,098,395	-	-	-	-	-	26,951,726	71,739,178	660,378	72,399,556	(151,797)	690	72,248,449
Nonmajor Special Revenue Funds:														
Anti-Crime Sales Tax	-	-	-	-	-	-	-	-	14,415,270	404,169	14,819,439	-	280	14,819,719
Assessment Reimbursement	-	-	-	-	-	-	-	-	3,479,777	309,336	3,789,113	-	-	3,789,113
Check Collection	-	-	-	-	-	-	-	-	138,949	-	138,949	-	-	138,949
County Sheriff Revolving	-	-	-	-	-	-	-	-	881,862	3,997	885,859	-	-	885,859
Domestic Abuse	-	-	-	-	-	-	-	-	122,663	-	122,663	-	-	122,663
Federal Forfeiture	-	-	-	-	-	-	-	-	469,033	-	469,033	-	-	469,033
Grant	-	-	-	-	-	-	-	-	1,820,978	-	1,820,978	(1,478,502)	-	342,476
Homeless Assistance	-	-	-	-	-	-	-	-	184,012	8,534	192,546	-	-	192,546
Inmate Security	-	-	-	-	-	-	-	-	594,079	-	594,079	-	-	594,079
Law Enforcement	-	-	-	-	-	-	-	-	23,724	-	23,724	-	-	23,724
Park	-	-	-	-	-	4,862,906	-	-	7,411,007	925,035	8,336,042	-	-	8,336,042
Prosecuting Attorney	-	-	-	-	-	-	-	-	486,591	-	486,591	-	-	486,591
Prosecuting Attorney Training	-	-	-	-	-	-	-	-	13,354	-	13,354	-	-	13,354
Recorder Fees	-	-	-	-	-	-	-	-	265,264	-	265,264	-	-	265,264
Recorder Technology	-	-	-	-	-	-	-	-	241,447	-	241,447	-	-	241,447
Sewer	-	-	-	92,321	-	-	-	-	95,297	-	95,297	-	-	95,297
Special Road and Bridge	5,576,868	-	-	-	-	-	-	-	7,230,541	479,935	7,710,476	-	-	7,710,476
911 System	-	-	-	-	-	-	-	-	16,208,721	-	16,208,721	-	-	16,208,721
Total Nonmajor Special Revenue Funds	5,576,868	-	-	92,321	-	4,862,906	-	-	54,082,569	2,131,006	56,213,575	(1,478,502)	280	54,735,353
Nonmajor Debt Service Funds:														
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	25,177	25,177	-	25,177	-	-	25,177
Total Nonmajor Debt Service Funds	-	-	-	-	-	-	-	25,177	25,177	-	25,177	-	-	25,177
Nonmajor Capital Project Funds:														
Rock Island Railroad Capital Project	-	-	-	-	-	-	198,979	-	198,979	-	198,979	-	-	198,979
Sports Complex Sales Tax Capital Project	-	-	-	-	-	-	-	-	-	-	-	(1,169,739)	-	(1,169,739)
Total Nonmajor Capital Project Funds	-	-	-	-	-	-	198,979	-	198,979	-	198,979	(1,169,739)	-	(970,760)
Total Nonmajor Funds	5,576,868	-	-	92,321	-	4,862,906	198,979	25,177	54,306,725	2,131,006	56,437,731	(2,648,241)	280	53,789,770
Encumbrances	1,659,594	440,291	81,545	2,976	-	2,483,666	64,435	-	-	-	-	-	-	-
Total Fund Balance by Purpose	\$ 7,236,462	\$ 36,538,686	\$ 81,545	\$ 95,297	\$ -	\$ 7,346,572	\$ 263,414	\$ 26,976,903	\$ 126,045,903	\$ 2,791,384	\$ 128,837,287	\$ (2,800,038)	\$ 970	\$ 126,038,219

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

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, and the Jackson County Law Library, Inc.. 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, 2025. 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 1.6% 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Defined Benefit Pension Plan (Continued)

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 all participating employers was computed to be 6.75% of active member payroll for the plan year ended June 30, 2025. The County's contributions to the Plan for the year ended December 31, 2025, were \$15,011,147.

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 nonemployer 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, 2025, 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 \$10,311,847 or 13.5% of covered payroll for 2025. 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 \$43,161,351 for its proportionate share of the net pension liability as of December 31, 2025. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025. 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, 2025, the County's collective proportion was 92.98%, which was an increase of 0.70% from its proportion measured as of June 30, 2024. 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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

Actuarial Valuation Date	July 1, 2025
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar
	20-year closed amortization 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	
Healthy Nonannuitants:	2010 Public General Amount-Weighted Mortality Table for Healthy Employees projected using Scale MP-2021 on a generational basis.
Healthy Annuitants:	2010 Public General Amount-Weighted Below-Median Mortality Table for Healthy Retirees (multiplied by 1.038 for males and 1.190 for females), projected using Scale MP-2021 on a generational basis.
Disabled:	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.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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:

Asset Class	Long-Term Expected Real Rate of Return Percent
Core Bonds	2.52 %
Core Plus Bonds	2.83 %
U.S. Large Cap Equity	7.20 %
U.S. Small Cap Equity	8.59 %
International Developed Equity	7.97 %
Emerging Market Equity	9.24 %
Core Real Estate	6.45 %
Value Added Real Estate	7.95 %
Infrastructure	6.06 %

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, 2025 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, 2025, for the County is as follows:

	1% Decrease in Discount Rate (5.75%)	Current Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
Net Pension Liability (Asset)	\$ 95,916,220	\$ 43,161,351	\$ (331,350)

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

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Defined Benefit Pension Plan (Continued)

Pension Expense

For the year ended December 31, 2025, the County recognized pension expense of \$25,097,129. 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, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference in Expected and Actual Experience	\$ 6,256,456	\$ -
Changes in Assumptions	-	-
Net Difference Between Projected and Actual Earnings on Plan Investments	-	(3,866,558)
Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	267,050	-
Contributions Subsequent to the Measurement Date	7,652,523	-
Totals	<u>\$ 14,176,029</u>	<u>\$ (3,866,558)</u>

The \$7.7 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, 2025.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

I. Defined Benefit Pension Plan (Continued)

Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

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

<u>Year Ending December 31,</u>	<u>Recognition</u>
2026	\$ 14,632,116
2027	(4,143,617)
2028	(4,748,618)
Thereafter	(3,082,933)
Total	<u>\$ 2,656,948</u>

J. Commitments, Contingencies and Risk Disclosures

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 2025). 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 (\$4,470,707 in 2025). 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 Jackson County Sports Authority (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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Commitments, Contingencies and Risk Disclosures (Continued)

Jackson County Sports Authority (Continued)

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.

Other Risk Disclosures

The County collects property taxes. If the value of a property changes after the payment has been made, a refund or credit shall be issued. In 2025, The Missouri State Tax Commission (STC) ordered the rollback of 2023 and 2024 property values that exceeded 15% growth from 2022. The County plans to roll these values back in 2026, and credit the taxpayer accounts over the course of 2026, 2027, and 2028. To compensate for the lost revenue, the County plans to levy a recoupment rate each of these years.

The County does not currently have a use tax. As more sales shift from local to online, the County's tax growth is hindered. A use tax requires a public vote with a simple majority. A use tax ballot question was last proposed in 2023, which was not successful.

The County has a one-quarter cent sales tax for the purpose of promoting and providing public safety within the County, including the prevention and treatment of drug abuse and addiction and the prevention, investigation, prosecution, and detention of violent criminals and drug dealers. This tax is set to sunset as of March 31, 2027. This sales tax brought in \$32.5 million in 2025. The County plans have a ballot question to renew the sales tax in 2026.

The County is required by State law to provide funding to the circuit court. Per RSMo 50.640.1, "[...] The estimates of the circuit court, including all activities thereof and of the circuit clerk, shall be transmitted to the budget officer by the circuit clerk. The estimates of the circuit clerk shall bear the approval of the circuit court. The budget officer or the county commission shall not change the estimates of the circuit court or of the circuit clerk without the consent of the circuit court or the circuit clerk, respectively, but shall appropriate in the appropriation order the amounts estimated as originally submitted or as changed, with their consent."

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Commitments, Contingencies and Risk Disclosures (Continued)

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, \$1,000,000 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 Medical Examiner's Office provides individual malpractice insurance policies for its doctors. 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 \$8,967,808 reported in the Self-Insurance Fund at December 31, 2025, 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.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

J. Commitments and Contingencies (Continued)

Risk Management (Continued)

Changes in the Self-Insurance Fund's claims liability for the years ended December 31, 2024 and 2025, were as follows:

<u>Fiscal Year:</u>	Claims Liability – Beginning of Year	Current Year Claims and Change in Estimate	Claim Payments	Claims Liability – End of Year
2024	\$ 11,823,213	\$ 7,482,807	\$ (5,790,469)	\$ 13,515,551
2025	13,515,551	1,523,231	(5,922,781)	9,116,001

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 \$15.7 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.

Beginning in 2025, the County's health insurance plan became self-insured. A new fund, the Self-Insurance-Health Fund (an Internal Service Fund), was created to account for and finance the plan. The County purchases stop-loss insurance that pays claims that exceed \$200,000 per member per year. Blue Cross Blue Shield of Kansas City serves as the third-party administrator for the plan.

Costs are estimated at the beginning of each year based on the County's claim history. The County makes contributions to the fund each pay period and collects contributions from the Kansas City Election Board, retirees, and COBRA participants.

Estimated claims incurred but not reported (IBNR) liability of \$1,021,906 reported in the Self-Insurance-Health Fund at December 31, 2025, is based on the requirement that a liability for claims be reported in 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. In the government-wide financial statements, the IBNR liability is included in accounts payable and other current liabilities. Changes in the Self-Insurance-Health Fund's IBNR liability for the year ended December 31, 2025 were as follows:

<u>Fiscal Year:</u>	Claims Liability – Beginning of Year	Current Year Claims and Change in Estimate	Claim Payments	Claims Liability – End of Year
2025	\$ -	\$ 22,997,626	\$ (21,975,720)	\$ 1,021,906

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

K. Pledged Revenue

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

Issue	Type of Revenue Pledged	Amount of Revenue Pledged	Term of Commitment	Percentage of Revenue Pledged	Recognized for the Year Ended December 31, 2025	Principal and Interest for the Year Ended December 31, 2025
Jackson County, MO		0.375% sales				
2014 Special	County	tax per year				
Obligation	Stadium Sales Tax	plus interest	25 years through 2031	100%	\$ 50,858,880	\$ 30,009,750
	Park Property Tax	-	25 years through 2031	100	3,500,000	*
			Subject to appropriation			
	City Contribution	-	by City	100	2,000,000	*
			Subject to appropriation			
	State Contribution	-	by State	100	3,000,000	*
	Chiefs Lease	-	25 years through 2031	100	4,277,479	*
	Chiefs Parking Fees	-	25 years through 2031	100	1,193,662	*
	Royals Lease	-	25 years through 2031	100	2,451,351	*
	Royals Parking Fees	-	25 years through 2031	100	539,145	*
	Royals Ticket Fees	-	25 years through 2031	100	497,511	*

*Principal and interest of \$30,009,750 applies to all types of revenue pledged.

L. Other Postemployment 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 insurance coverage offered through Blue Cross Blue Shield and dental insurance coverage offered through Ameritas 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 and Ameritas are required to pay a contribution until the employee becomes eligible for Medicare. Since the retirees pay the premiums each year, the County's share of any premium cost is determined on the basis of a blended rate or implicit rate subsidy calculation. A stand-alone financial report is not available regarding the OPEB benefits provided. There are no assets accumulated in a GASB-compliant trust for the plan.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Other Postemployment Benefits (OPEB) Liability (Continued)

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, 2025, 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, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	7
Active Employees	1,540
Total	<u>1,547</u>

Total OPEB Liability

The total OPEB liability of \$5,252,556 was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2025.

The total OPEB liability in the December 31, 2025, actuarial valuation was determined using the following actuarial assumptions:

Discount Rate	4.83% (2025); 4.22% (2024)
Salary Increases	3.00% to 6.00% per annum
Healthcare Cost Trend Rate	Medical - 8.50% graded down to 4.50% over 17 years

The discount rate used for the plan was based on a yield for 20-year exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Other Postemployment Benefits (OPEB) Liability (Continued)

Total OPEB Liability (Continued)

The assumptions used for mortality assumptions were as follows:

Employees:	SOA Pub-2016 General Employees Headcount Weighted Mortality Table fully generational using Scale MP-2021
Retirees:	SOA Pub-2016 General Retirees Headcount Weighted Mortality Table fully generational using Scale MP-2021
Disabled Retirees:	SOA Pub-2016 Non-Public Safety Disabled Retirees Headcount Weighted Mortality Table fully generational using Scale MP-2021
Surviving Spouses:	SOA Pub-2016 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021

The actuarial cost method was Entry Age Normal Level Percent of Salary.

Changes in Total OPEB Liability

Balance - Beginning of Year	\$ 3,785,947
Changes for the Period:	
Service Cost	353,687
Interest	172,762
Changes in Benefit Terms	-
Changes in Assumptions	361,501
Difference Between Expected and Actual Assumptions	671,087
Employer Contributions (Benefit Payments)	(92,428)
Net Changes	<u>1,466,609</u>
Balance - End of Year	<u><u>\$ 5,252,556</u></u>

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 one percentage point lower or one percentage point higher than the assumed trend rate:

	1% Decrease Healthcare Cost Trend Rate (7.5% Decreasing to 3.5%)	Current Healthcare Cost Trend Rate (8.5% Decreasing to 4.5%)	1% Increase Healthcare Cost Trend Rate (9.5% Increasing to 5.5%)
Total OPEB Liability	\$ 4,651,562	\$ 5,252,556	\$ 5,958,602

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

L. Other Postemployment Benefits (OPEB) Liability (Continued)

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 one percentage point lower or one percentage point higher than the current rate:

	1% Decrease in Discount Rate 3.83%	Current Discount Rate 4.83%	1% Increase in Discount Rate 5.83%
Total OPEB Liability	\$ 5,721,612	\$ 5,252,556	\$ 4,822,243

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the County recognized OPEB expense of \$5,252,556. At December 31, 2025, the County reported deferred outflows (inflows) of resources in relation to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows
Changes in Assumptions	\$ 531,487	\$ (1,770,084)
Differences Between Expected and Actual Experience	728,576	(1,663,970)
Total	<u>\$ 1,260,063</u>	<u>\$ (3,434,054)</u>

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2026	\$ (301,638)
2027	(301,639)
2028	(335,414)
2029	(223,447)
2030	(384,958)
Thereafter	(626,895)
Total	<u>\$ (2,173,991)</u>

M. Lease Receivables

At December 31, 2025, Jackson County, MO had three active leases. The leases have receipts that range from \$33,000 to \$450,000 and interest rates that range from 1.1610% to 1.5870%. The total combined value of the lease receivable is \$5,777,252, and the combined value of the deferred inflow of resources is \$5,333,295.

**JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 ADJUSTMENTS AND RESTATEMENTS TO BEGINNING BALANCES

A Changes to or Within Financial Reporting Entity

Change in Fund Presentation from Major to Nonmajor

The Sports Complex Sales Tax Capital Project Fund previously met the criteria to be reported as a major governmental fund. However, effective January 1, 2025, the fund no longer met the criteria to be reported as a major fund and is reported as a nonmajor governmental fund for the fiscal year ended December 31, 2025. The effect of that change to or within the financial reporting entity is shown in column A of the table below.

The Health Fund, a special revenue fund, previously did not meet the criteria to be reported as a major governmental fund. However, effective January 1, 2025, the fund meets the criteria to be reported as a major fund and is reported as a major governmental fund for the fiscal year ended December 31, 2025. The effect of that change to or within the financial reporting entity is shown in column B of the table below.

B Correction of an Error in Previously Issued Financial Statements

During fiscal year 2025, it was identified that the County had not properly accounted for opioid settlement revenue and receivables. Therefore, in the governmental activities net position and accounts receivable was understated by \$22.9 million as of December 31, 2024. In addition, the Health Fund should have reported a receivable and a deferred inflow of resources for this same amount. The effect of correcting that error is shown in column C of the table below.

JACKSON COUNTY, MISSOURI
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 3 ADJUSTMENTS AND RESTATEMENTS TO BEGINNING BALANCES (CONTINUED)

B. Correction of an Error in Previously Issued Financial Statements (Continued)

During fiscal year 2025, changes to or within the financial reporting entity and an error correction resulted in adjustments to and restatements of beginning net position and fund net position, as follows:

	December 31, 2024	Change to or Within the Financial Reporting Entity (A)	Change to or Within the Financial Reporting Entity (B)	Error Correction (C)	December 31, 2024 As Adjusted or Restated
	As Previously Reported				
Government-Wide:					
Governmental Activities	\$ 546,232,381	\$ -	\$ -	\$ 22,981,887	\$ 569,214,268
Business-Type Activities	22,382,844	-	-	-	22,382,844
Total Primary Government	<u>\$ 568,615,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,981,887</u>	<u>\$ 591,597,112</u>
Governmental Funds:					
Major Funds:					
General Fund	\$ 179,554,765	\$ -	\$ -	\$ -	\$ 179,554,765
Health Fund	-	-	29,920,270	-	29,920,270
ARPA Fund	-	-	-	-	-
New Detention Center Capital					
Projects Fund	116,426,840	-	-	-	116,426,840
Sports Complex Sales Tax Capital					
Projects Fund	131,433	(131,433)	-	-	-
Sports Complex Sales Tax Debt					
Service Fund	26,791,701	-	-	-	26,791,701
Nonmajor Funds	87,655,763	131,433	(29,920,270)	-	57,866,926
Total Governmental Funds	<u>\$ 410,560,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 410,560,502</u>

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

**JACKSON COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property Taxes	\$ 38,055,751	\$ -	\$ -	\$ 38,055,751	\$ 37,875,933	\$ (179,818)
Sales Taxes	74,341,879	-	-	74,341,879	59,917,634	(14,424,245)
Other Taxes	1,708,400	-	-	1,708,400	1,657,456	(50,944)
Total Taxes	114,106,030	-	-	114,106,030	99,451,023	(14,655,007)
Licenses and Permits:						
Liquor	696,000	-	-	696,000	676,011	(19,989)
Total Licenses and Permits	696,000	-	-	696,000	676,011	(19,989)
Intergovernmental:						
Local Government	502,597	-	-	502,597	560,927	58,330
State Government	9,499,619	-	-	9,499,619	11,689,962	2,190,343
Federal Government	3,749,701	-	473,774	4,223,475	557,655	(3,665,820)
Total Intergovernmental	13,751,917	-	473,774	14,225,691	12,808,544	(1,417,147)
Charges for Services:						
Tax Collection Fees/Penalties	29,795,675	-	-	29,795,675	30,817,254	1,021,579
Recording Fees	2,129,000	-	-	2,129,000	2,436,006	307,006
Leases and Rental Charges	133,885	-	-	133,885	117,378	(16,507)
Other Fees and Commissions	968,515	-	-	968,515	1,011,608	43,093
Total Charges for Services	33,027,075	-	-	33,027,075	34,382,246	1,355,171
Fines and Forfeitures:						
Court Costs	641,600	-	-	641,600	732,687	91,087
Court Fees	904,700	-	-	904,700	1,010,831	106,131
Total Fines and Forfeitures	1,546,300	-	-	1,546,300	1,743,518	197,218
Interest	2,716,000	-	-	2,716,000	8,410,543	5,694,543
Miscellaneous	102,000	-	-	102,000	1,298,205	1,196,205
Total Revenues	165,945,322	-	473,774	166,419,096	158,770,090	(7,649,006)
EXPENDITURES						
General Government:						
Legislative Functions:						
County Legislature	5,797,421	139,243	-	5,936,664	4,512,738	1,423,926
Clerk of County Legislature	947,045	19,641	-	966,686	796,664	170,022
Legislative Auditor	738,696	-	-	738,696	406,370	332,326
Compliance	686,080	32,922	-	719,002	535,247	183,755
County Executive	1,527,065	22,727	-	1,549,792	1,313,802	235,990
County Counselor	3,215,108	130,389	-	3,345,497	2,395,657	949,840
County Memberships	51,867	-	-	51,867	44,344	7,523
Jackson County Land Trust	14,784	-	-	14,784	-	14,784
Operations:						
Facilities Management	15,787,665	529,083	-	16,316,748	13,217,527	3,099,221
Yardwaste Facility	27,640	-	-	27,640	11,633	16,007
Records Center Rent	351,147	-	-	351,147	141,294	209,853
Human Resources	1,625,518	51,820	-	1,677,338	1,301,453	375,885
Unemployment Compensation	70,000	-	-	70,000	49,415	20,585
Merit Commission	46,215	-	-	46,215	15,044	31,171
Office Services	90,000	38,561	-	128,561	(13,077)	141,638
Ethics Commission	9,037	-	-	9,037	1,184	7,853
Office of Communications	898,125	127	-	898,252	836,897	61,355

See accompanying Notes to Budgetary Comparison Schedules.

**JACKSON COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Financial Services:						
Assessment Department	\$ -	\$ 545,748	\$ -	\$ 545,748	\$ 500,792	\$ 44,956
Board of Equalization	-	-	-	-	573	(573)
Collections Department	4,248,142	-	-	4,248,142	3,710,771	537,371
Tax Sale	654,708	-	(13,416)	641,292	593,076	48,216
Senior Tax Relief	556,007	-	13,416	569,423	406,023	163,400
Budget Office	436,032	-	-	436,032	294,857	141,175
Purchasing	683,458	450	-	683,908	434,288	249,620
Finance Department	2,127,907	6,516	-	2,134,423	1,760,200	374,223
Information Technology	10,249,372	338,962	-	10,588,334	10,834,273	(245,939)
Records Department	1,506,535	-	-	1,506,535	1,159,813	346,722
Judicial Functions:						
Family Court	-	778	-	778	210	568
Circuit Court	19,165,952	250,152	-	19,416,104	18,368,778	1,047,326
Human Relations and Citizens Complaints	267,421	307	-	267,728	241,286	26,442
Nondepartmental:						
Kansas City Election Board	3,107,446	-	-	3,107,446	2,781,627	325,819
Kansas City Election Board Primary	-	-	-	-	-	-
Kansas City Election Board General	-	-	1,851,999	1,851,999	1,804,558	47,441
Jackson County Election Board	2,326,270	-	-	2,326,270	2,349,206	(22,936)
Jackson County Election Board Primary	-	-	-	-	-	-
Jackson County Election Board General	-	-	1,977,450	1,977,450	1,977,450	-
Jackson County Election Board Equipment	-	-	-	-	-	-
3% State-Mandated Contingency	4,783,360	-	(3,829,449)	953,911	-	953,911
Organizational Training	211,183	-	-	211,183	15,270	195,913
Other	162,287	30,350	-	192,637	140,119	52,518
Total General Government	82,369,493	2,137,776	-	84,507,269	72,939,362	11,567,907
Public Safety:						
Prosecuting Attorney	9,281,226	89,397	-	9,370,623	6,477,010	2,893,613
Fleet Replacement	1,254,121	143,275	-	1,397,396	830,048	567,348
County Municipal Court	488,889	13,499	-	502,388	479,787	22,601
Public Defender Rent	60,000	-	-	60,000	71,701	(11,701)
Corrections	29,504,600	44,833	899,600	30,449,033	29,264,507	1,184,526
New Detention Facility	3,663,307	16,723,226	-	20,386,533	6,961,599	13,424,934
Sheriff	19,578,285	357,611	(228,617)	19,707,279	17,495,531	2,211,748
Traffic Unit	-	441,309	838,464	1,279,773	291,961	987,812
Total Public Safety	63,830,428	17,813,150	1,509,447	83,153,025	61,872,144	21,280,881
Roads, Highways, and Bridges:						
Public Works Special Projects	4,300,000	1,265,997	-	5,565,997	1,259,572	4,306,425
Total Roads, Highways, and Bridges	4,300,000	1,265,997	-	5,565,997	1,259,572	4,306,425
Health, Welfare, and Community Development:						
Animal Shelter	100,000	-	-	100,000	150,385	(50,385)
Family/Circuit Court	28,028,248	828,569	-	28,856,817	25,626,271	3,230,546
Family Court - Facilities	1,307,264	618,049	198,000	2,123,313	2,214,722	(91,409)
Housing Resource Commission	350,000	-	-	350,000	348,000	2,000
Support	3,001,722	-	-	3,001,722	2,690,588	311,134
Wellness Incentive	-	-	-	-	-	-
14th Street Garage	123,305	44,095	-	167,400	36,337	131,063
Tuition Assistance	30,000	-	-	30,000	-	30,000
University of MO-KC	3,000,000	-	-	3,000,000	-	3,000,000
Total Health, Welfare, and Community	35,940,539	1,490,713	198,000	37,629,252	31,066,303	6,562,949

See accompanying Notes to Budgetary Comparison Schedules.

**JACKSON COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Culture and Recreation						
Construction Services	\$ 3,415,000	\$ 1,711,654	\$ -	\$ 5,126,654	\$ 1,547,936	\$ 3,578,718
Special Events	15,000	-	-	15,000	-	15,000
JC Sport Authority Payroll	2,201,593	-	-	2,201,593	2,282,805	(81,212)
Total Culture and Recreation	5,631,593	1,711,654	-	7,343,247	3,830,741	3,512,506
Debt Service:						
Principal Retirement	1,591,101	-	-	1,591,101	1,591,101	-
Interest and Fiscal Charges	236,516	-	-	236,516	236,515	1
Total Expenditures	193,899,670	24,419,290	1,707,447	220,026,407	172,795,738	47,230,669
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(27,954,348)	(24,419,290)	(1,233,673)	(53,607,311)	(14,025,648)	39,581,663
Other Financing Sources (Uses):						
Software Subscription Issuance	-	-	-	-	357,462	357,462
Transfers In	614,614	-	364,690	979,304	614,614	(364,690)
Transfers Out	(20,604,848)	-	-	(20,604,848)	(20,557,577)	47,271
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (47,944,582)</u>	<u>\$ (24,419,290)</u>	<u>\$ (868,983)</u>	<u>\$ (73,232,855)</u>	(33,611,149)	<u>\$ 39,621,706</u>
Fund Balance - Beginning of Year					179,554,765	
FUND BALANCE - END OF YEAR					<u>\$ 145,943,616</u>	

See accompanying Notes to Budgetary Comparison Schedules.

**JACKSON COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE
HEALTH FUND
YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property Taxes	\$ 27,207,496	\$ -	\$ -	\$ 27,207,496	\$ 27,556,410	\$ 348,914
Total Taxes	27,207,496	-	-	27,207,496	27,556,410	348,914
Licenses and Permits:						
Environmental Health Permits	902,000	-	-	902,000	941,995	39,995
Total Licenses and Permits	902,000	-	-	902,000	941,995	39,995
Intergovernmental:						
Federal Grants	2,500	-	-	2,500	-	(2,500)
State Reimbursements	100,000	-	-	100,000	-	(100,000)
Total Intergovernmental	102,500	-	-	102,500	-	(102,500)
Charges for Services:						
Public Administration Fee	746,000	-	-	746,000	917,146	171,146
Other Fees and Commissions	420,000	-	-	420,000	414,885	(5,115)
Total Charges for Services	1,166,000	-	-	1,166,000	1,332,031	166,031
Miscellaneous	3,572,800	-	-	3,572,800	(2,437,072)	(6,009,872)
Total Revenues	32,950,796	-	-	32,950,796	27,393,364	(5,557,432)
EXPENDITURES						
General Government:						
MARC Safety Net	91,313	-	-	91,313	31,009	60,304
Total General Government	91,313	-	-	91,313	31,009	60,304
Health, Welfare, and Community Development:						
Family Court	669,464	15,000	-	684,464	119,881	564,583
Operations:						
Animal Shelter Maint/Utilities	68,565	3,200	-	71,765	55,058	16,707
Animal Control	25,000	-	-	25,000	-	25,000
Environmental Health	1,246,683	33,814	-	1,280,497	1,163,144	117,353
Facilities Management	186,262	5,314	-	191,576	120,784	70,792
Household Hazardous Waste	28,600	-	-	28,600	27,056	1,544
Jackson County Health Dept	4,013,266	-	-	4,013,266	513,266	3,500,000
Medical Examiner Office Maint/Utilities	195,002	-	-	195,002	151,521	43,481
Medical Examiner	5,678,571	2,804	-	5,681,375	5,172,278	509,097
Public Works	-	-	-	-	-	-
University Health	5,259,879	-	-	5,259,879	459,879	4,800,000
Public Administrator	2,786,258	5,923	-	2,792,181	2,611,306	180,875
Indigent Burial/Cremation	150,000	-	-	150,000	91,766	58,234
Nondepartmental:						
Outside Agency Funding	3,000,000	-	-	3,000,000	2,587,880	412,120
Total Health, Welfare, and Community Development	23,307,550	66,055	-	23,373,605	13,073,819	10,299,786
Public Safety:						
Operations:						
Corrections Department	9,783,802	76,845	800,500	10,661,147	2,063,184	8,597,963
Total Public Safety	9,783,802	76,845	800,500	10,661,147	2,063,184	8,597,963
Total Expenditures	33,182,665	142,900	800,500	34,126,065	15,168,012	18,958,053
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(231,869)	(142,900)	(800,500)	(1,175,269)	12,225,352	13,400,621
OTHER FINANCING SOURCES (USES)						
Transfers In	47,000	-	-	47,000	47,000	-
Transfers Out	(4,998,300)	-	-	(4,998,300)	(4,992,868)	5,432
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (5,183,169)</u>	<u>\$ (142,900)</u>	<u>\$ (800,500)</u>	<u>\$ (6,126,569)</u>	7,279,484	<u>\$ 13,406,053</u>
Fund Balance - Beginning of Year					29,920,270	
FUND BALANCE - END OF YEAR					<u>\$ 37,199,754</u>	

See accompanying Notes to Budgetary Comparison Schedules.

**JACKSON COUNTY, MISSOURI
BUDGETARY COMPARISON SCHEDULE
ARPA FUND
YEAR ENDED DECEMBER 31, 2025**

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive
REVENUES						
Intergovernmental:						
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 19,626,662	\$ 19,626,662
Total Intergovernmental	-	-	-	-	19,626,662	19,626,662
Total Revenues	-	-	-	-	19,626,662	19,626,662
EXPENDITURES						
General Government:						
Operations						
Information Technology	-	1,451,935	-	1,451,935	1,393,412	58,523
Facilities Mgmt - Health Building	-	2,090	-	2,090	-	2,090
Facilities Mgmt - Admin Building	-	100,653	-	100,653	-	100,653
Total General Government	-	1,554,678	-	1,554,678	1,393,412	161,266
Health, Welfare, and						
Community Development:						
Curators of the University of MO	-	1,148,124	-	1,148,124	1,060,177	87,947
Jackson County Health Depart	-	-	4,000,000	4,000,000	4,000,000	-
Public Health	-	128,271	-	128,271	(126,927)	255,198
University Health	-	-	4,800,000	4,800,000	4,800,000	-
Total Health, Welfare, and	-	-	-	-	-	-
Community Development	-	1,276,395	8,800,000	10,076,395	9,733,250	343,145
Public Safety						
Corrections	-	-	8,500,000	8,500,000	8,500,000	-
Total Public Safety	-	-	8,500,000	8,500,000	8,500,000	-
Total Expenditures	-	2,831,073	17,300,000	20,131,073	19,626,662	504,411
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ (2,831,073)</u>	<u>\$ (17,300,000)</u>	<u>\$ (20,131,073)</u>	-	<u>\$ 19,122,251</u>
Fund Balance – Beginning of Year					-	
FUND BALANCE - END OF YEAR					<u>\$ -</u>	

See accompanying Notes to Budgetary Comparison Schedules.

JACKSON COUNTY, MISSOURI
NOTES TO BUDGETARY COMPARISON SCHEDULES
DECEMBER 31, 2025

NOTE 1 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). 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 Purchasing 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 \$(0.9) million (net) for the General Fund, \$(20.2) million (net) for the Special Revenue Funds, \$0 (net) for the Debt Service Funds, \$0 (net) for the Capital Project Funds, and \$0 for the Park Enterprise Fund were approved. Supplemental appropriations resulted primarily from appropriation of grants received and unencumbered amounts from prior years.

JACKSON COUNTY, MISSOURI
NOTES TO BUDGETARY COMPARISON SCHEDULES
DECEMBER 31, 2025

NOTE 1 BUDGETARY INFORMATION (CONTINUED)

- 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.
- 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.

NOTE 2 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 accounting principles generally accepted in the United States of America (GAAP) due to the inclusion of encumbrances with expenditures in the budgetary basis statements.

JACKSON COUNTY, MISSOURI
CONDITION RATING OF THE COUNTY'S STREET SYSTEM
YEAR ENDED DECEMBER 31, 2025

Percentage of Lane – Miles in Good or Better Condition				
	2025	2024	2023*	2022
Major Arterial	2.00 %	9.00 %	9.00 %	1.00 %
Arterial	3.00	-	-	3.00
Local	46.00	45.00	44.00	44.00
Collector	18.00	39.00	39.00	18.00
Overall System	69.00	93.00	92.00	66.00

Percentage of Lane – Miles in Substandard Condition				
	2025	2024	2023*	2022
Major Arterial	1.00 %	1.00 %	2.00 %	1.00 %
Arterial	3.00	-	-	3.00
Local	17.00	6.00	6.00	19.00
Collector	10.00	-	-	11.00
Overall System	31.00	7.00	8.00	34.00

Comparison of Needed-to-Actual Maintenance/Preservation						
	2025	2024	2023	2022	2021	2020
Major Arterial:						
Needed	\$ 279,253	\$ 44,920	\$ 37,000	\$ 40,000	\$ 30,000	\$ 13,302
Actual	279,253	41,614	31,748	37,155	35,135	11,567
Arterial:						
Needed	558,506	280,000	259,000	250,000	240,000	204,057
Actual	558,506	291,295	222,234	260,085	245,945	177,441
Local:						
Needed	5,864,315	5,040,000	4,588,000	4,500,000	4,350,000	3,630,147
Actual	5,864,315	5,160,086	3,936,723	4,607,220	4,356,740	3,156,650
Collector:						
Needed	2,606,362	2,800,000	2,516,000	2,500,000	2,385,000	1,977,082
Actual	2,606,362	2,829,725	2,158,848	2,526,540	2,389,180	1,719,202
Overall System:						
Needed	9,308,436	8,164,920	7,400,000	7,290,000	7,005,000	5,824,588
Actual	9,308,436	8,322,720	6,349,553	7,431,000	7,027,000	5,064,860
Difference	-	(157,800)	1,050,447	(141,000)	(22,000)	759,728

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.

* Based on the inspection of 216 of the 426 miles of County roads.

JACKSON COUNTY, MISSOURI
PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – PENSION PLAN
LAST TEN PLAN YEARS

	Measurement Date									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
County's Proportion of the Net Pension Liability	92.98%	92.28%	92.49%	92.18%	92.87%	92.62%	92.36%	92.65%	91.97%	92.64%
County's Proportionate Share of the Net Pension Liability	\$ 43,161,351	\$ 42,617,492	\$ 50,662,610	\$ 44,377,642	\$ 720,855	\$ 46,067,941	\$ 40,895,232	\$ 43,673,753	\$ 53,404,233	\$ 67,880,175
County's Covered Payroll	\$ 72,435,215	\$ 68,777,178	\$ 66,548,586	\$ 65,527,139	\$ 62,055,669	\$ 61,556,081	\$ 59,586,331	\$ 61,444,746	\$ 55,653,747	\$ 56,052,938
County's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	59.59%	61.96%	76.13%	67.72%	1.16%	74.84%	68.63%	71.08%	95.96%	121.10%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.63%	88.79%	86.16%	87.20%	99.80%	86.10%	87.20%	85.95%	82.26%	76.74%

**JACKSON COUNTY, MISSOURI
SCHEDULE OF EMPLOYER CONTRIBUTIONS – PENSION PLAN
LAST TEN PLAN YEARS**

Year Ended December 31,	Covered payroll	Contributions as percentage of covered payroll	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)
2025	\$ 76,408,071	19.6%	\$ 10,311,847	\$ 15,011,147	\$ (4,699,300)
2024	70,606,197	20.8%	8,710,134	14,718,503	(6,008,369)
2023	65,416,424	17.4%	7,832,653	11,351,704	(3,519,051)
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

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 funding value of assets was altered slightly to improve the smoothing of asset gains and losses going forward, and was reset to the fair value as of July 1, 2015.

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

**JACKSON COUNTY, MISSOURI
ACTUARIAL METHODS AND ASSUMPTIONS – PENSION PLAN
DECEMBER 31, 2025**

Valuation Date	July 1, 2025
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
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 (multiplied 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.

JACKSON COUNTY, MISSOURI
CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS – OPEB PLAN
YEAR ENDED DECEMBER 31, 2025

	Measurement Date							
	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability, Beginning of Year	\$ 3,785,947	\$ 4,423,993	\$ 4,547,369	\$ 5,721,309	\$ 5,636,802	\$ 5,769,572	\$ 6,398,731	\$ 6,145,365
Service Costs	353,687	375,432	362,235	421,221	356,354	333,911	330,433	339,734
Interest Costs	172,762	183,346	205,318	125,419	117,315	180,154	246,050	208,261
Changes in Benefit Terms	-	-	-	-	-	-	-	(517,804)
Changes in Assumptions and Inputs	361,501	(616,208)	(254,911)	(1,259,998)	484,576	(134,689)	(395,239)	(489,650)
Difference Between Expected and Actual Experience	671,087	(432,572)	(440,641)	(471,501)	(858,308)	(315,457)	(724,343)	827,389
Employer Contributions (Benefit Payments)	(92,428)	(148,044)	4,623	10,919	(15,430)	(196,689)	(86,060)	(114,564)
Net Change	1,466,609	(638,046)	(123,376)	(1,173,940)	84,507	(132,770)	(629,159)	253,366
Total OPEB Liability, End of Year	<u>\$ 5,252,556</u>	<u>\$ 3,785,947</u>	<u>\$ 4,423,993</u>	<u>\$ 4,547,369</u>	<u>\$ 5,721,309</u>	<u>\$ 5,636,802</u>	<u>\$ 5,769,572</u>	<u>\$ 6,398,731</u>
Covered-Employee Payroll	\$ 97,016,107	\$ 88,453,180	\$ 88,754,307	\$ 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	5.41%	4.28%	4.98%	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, 2024 and 2023.

Changes of Assumptions

There were no changes to assumptions for the years ended December 31, 2024 and 2023.

SUPPLEMENTARY INFORMATION

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET
MAJOR GENERAL FUNDS
DECEMBER 31, 2025**

	Major Funds			Total
	General	County	Marijuana	General
	Fund	Improvement	Sales Tax	Funds
	Fund	Fund	Fund	
ASSETS				
Cash, Cash Equivalents and Investments	\$ 74,587,678	\$ 32,268,595	\$ 12,847,151	\$ 119,703,424
Receivables (net of Allowance for Uncollectible):				
Taxes	40,932,944	-	890	40,933,834
Tax Assessment and Collection Fees	11,180,114	-	-	11,180,114
Intergovernmental	697,633	-	-	697,633
Accounts	376,186	-	-	376,186
Accrued Interest	428,920	-	13,298	442,218
Prepaid Expenditures	106,905	-	-	106,905
Due From Other Funds	3,626,504	-	-	3,626,504
	<u>3,626,504</u>	<u>-</u>	<u>-</u>	<u>3,626,504</u>
Total Assets	<u>\$ 131,936,884</u>	<u>\$ 32,268,595</u>	<u>\$ 12,861,339</u>	<u>\$ 177,066,818</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 3,404,601	\$ 3,777,131	\$ 2,058,437	\$ 9,240,169
Salaries, Taxes, and Benefits	5,336,319	-	-	5,336,319
Intergovernmental Payables	983,536	26,645	9,254,517	10,264,698
Unearned Revenues	1,168	-	-	1,168
Total Liabilities	<u>9,725,624</u>	<u>3,803,776</u>	<u>11,312,954</u>	<u>24,842,354</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	6,280,848	-	-	6,280,848
Total Deferred Inflows of Resources	<u>6,280,848</u>	<u>-</u>	<u>-</u>	<u>6,280,848</u>
FUND BALANCES				
Nonspendable:				
Prepaid Expenditures	106,905	-	-	106,905
Assigned:				
Wellness Education	185,386	-	-	185,386
Asset Purchases (Encumbrances)	749,612	-	-	749,612
Construction (Encumbrances)	-	4,470,932	-	4,470,932
Detention Center (Encumbrances)	-	359,323	-	359,323
Mass Appraisal System	-	44,956	-	44,956
Maintenance and Repair (Encumbrances)	-	51,490	-	51,490
Supplies (Encumbrances)	71,810	82,899	-	154,709
Contractual Services (Encumbrances)	1,761,325	428,252	123,372	2,312,949
Compensated Absences	9,495,223	-	-	9,495,223
Subsequent Year Appropriation	70,865,265	-	-	70,865,265
Unassigned	32,694,886	23,026,967	1,425,013	57,146,866
Total Fund Balances	<u>115,930,412</u>	<u>28,464,819</u>	<u>1,548,385</u>	<u>145,943,616</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 131,936,884</u>	<u>\$ 32,268,595</u>	<u>\$ 12,861,339</u>	<u>\$ 177,066,818</u>

**JACKSON COUNTY, MISSOURI
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
MAJOR GENERAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Major Funds			Total
	General	County	Marijuana	General
	Fund	Improvement	Sales Tax	Funds
	Fund	Fund	Fund	Funds
REVENUES				
Taxes:				
Property Taxes	\$ 37,875,933	\$ -	\$ -	\$ 37,875,933
Sales Taxes	65,062,703	-	(5,145,069)	59,917,634
Other Taxes	1,657,456	-	-	1,657,456
Licenses and Permits	676,011	-	-	676,011
Intergovernmental	12,808,544	-	-	12,808,544
Charges for Services	34,382,246	-	-	34,382,246
Fines and Forfeitures	1,743,518	-	-	1,743,518
Interest	8,397,245	-	13,298	8,410,543
Miscellaneous	1,297,877	328	-	1,298,205
Total Revenues	163,901,533	328	(5,131,771)	158,770,090
EXPENDITURES				
Current:				
General Government	64,601,599	5,395,792	2,317,047	72,314,438
Public Safety	55,156,052	7,031,102	-	62,187,154
Road, Highways, and Bridges	56,955	1,202,617	-	1,259,572
Health, Welfare, and				
Community Development	29,763,415	1,264,802	348,000	31,376,217
Culture and Recreation	2,808,839	1,021,902	-	3,830,741
Debt Service:				
Principal Retirement	1,591,101	-	-	1,591,101
Interest and Fiscal Charges	236,515	-	-	236,515
Total Expenditures	154,214,476	15,916,215	2,665,047	172,795,738
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	9,687,057	(15,915,887)	(7,796,818)	(14,025,648)
OTHER FINANCING SOURCES (USES)				
Software Subscription Issuance	357,462	-	-	357,462
Transfers In	614,614	-	-	614,614
Transfers Out	(20,557,577)	-	-	(20,557,577)
Total Other Financing Sources (Uses)	(19,585,501)	-	-	(19,585,501)
NET CHANGE IN FUND BALANCES	(9,898,444)	(15,915,887)	(7,796,818)	(33,611,149)
Fund Balances - Beginning of Year	125,828,856	44,380,706	9,345,203	179,554,765
FUND BALANCES - END OF YEAR	<u>\$ 115,930,412</u>	<u>\$ 28,464,819</u>	<u>\$ 1,548,385</u>	<u>\$ 145,943,616</u>

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
ASSETS				
Cash, Cash Equivalents and Investments	\$ 33,823,020	\$ -	\$ -	\$ 33,823,020
Restricted Assets:				
Cash and Cash Equivalents	-	25,104	2,995,931	3,021,035
Accrued Interest	-	73	29,722	29,795
Receivables (net of Allowance for Uncollectible):				
Taxes	29,763,644	-	-	29,763,644
Tax Assessment and Collection Fees	6,755,939	-	-	6,755,939
Intergovernmental	3,473,223	-	-	3,473,223
Accounts	461,412	-	-	461,412
Accrued Interest	96,822	-	-	96,822
Prepaid Expenditures	280	-	-	280
Total Assets	<u>\$ 74,374,340</u>	<u>\$ 25,177</u>	<u>\$ 3,025,653</u>	<u>\$ 77,425,170</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	\$ 8,989,216	\$ -	\$ -	\$ 8,989,216
Accounts Payable from Restricted Assets		-	3,996,413	3,996,413
Salaries, Taxes, and Benefits	1,376,484	-	-	1,376,484
Intergovernmental Payable	491,768	-	-	491,768
Unearned Revenue	88,874	-	-	88,874
Due to Other Funds	3,626,504	-	-	3,626,504
Total Liabilities	<u>14,572,846</u>	<u>-</u>	<u>3,996,413</u>	<u>18,569,259</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	5,066,141	-	-	5,066,141
Total Deferred Inflows of Resources	<u>5,066,141</u>	<u>-</u>	<u>-</u>	<u>5,066,141</u>
FUND BALANCES				
Nonspendable:				
Prepaid Expenditures	280	-	-	280
Restricted:				
Prosecuting Attorney's Activities	973,337	-	-	973,337
Assessment Maintenance	3,479,607	-	-	3,479,607
Asset Purchases	1,308,183	-	-	1,308,183
Contractual Services	392,422	-	-	392,422
Repair and Maintenance	301,237	-	-	301,237
Document Preservation	506,711	-	-	506,711
Emergency Telephone System	15,476,146	-	-	15,476,146
Supplies	129,972	-	-	129,972
Homeless Assistance	184,012	-	-	184,012
Anti-Crime Activities	14,415,270	-	-	14,415,270
Domestic Violence Shelter Funding	122,663	-	-	122,663
Law Enforcement	1,968,698	-	-	1,968,698
Road Construction and Maintenance	7,236,462	-	-	7,236,462
Juvenile Services	81,545	-	-	81,545
Sewer System Service	95,297	-	-	95,297
Culture and Recreation	7,346,572	-	-	7,346,572
Rock Island Railroad Project	64,435	-	198,979	263,414
Debt Service	-	25,177	-	25,177
Compensated Absences	2,131,006	-	-	2,131,006
Unassigned	(1,478,502)	-	(1,169,739)	(2,648,241)
Total Fund Balances	<u>54,735,353</u>	<u>25,177</u>	<u>(970,760)</u>	<u>53,789,770</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 74,374,340</u>	<u>\$ 25,177</u>	<u>\$ 3,025,653</u>	<u>\$ 77,425,170</u>

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
REVENUES				
Taxes:				
Property Taxes	\$ 31,474,432	\$ -	\$ -	\$ 31,474,432
Sales Taxes	32,524,286	-	-	32,524,286
Other Taxes	2,172,727	-	-	2,172,727
Licenses and Permits	501,199	-	-	501,199
Intergovernmental	5,688,841	1,399,772	-	7,088,613
Charges for Services	19,244,761	-	-	19,244,761
Fines and Forfeitures	125,805	-	-	125,805
Interest	852,283	42,489	212,176	1,106,948
Miscellaneous	209,852	-	-	209,852
Total Revenues	<u>92,794,186</u>	<u>1,442,261</u>	<u>212,176</u>	<u>94,448,623</u>
EXPENDITURES				
Current:				
General Government	13,988,619	-	-	13,988,619
Public Safety	26,281,930	-	-	26,281,930
Road, Highways, and Bridges	15,310,893	-	-	15,310,893
Health, Welfare, and Community				
Development	16,108,041	-	-	16,108,041
Culture and Recreation	13,550,589	-	40,726,892	54,277,481
Capital Outlay:				
Culture and Recreation	-	-	95,000	95,000
Debt Service:				
Principal Retirement	247,647	11,613,849	-	11,861,496
Interest and Fiscal Charges	1,185	15,851,738	-	15,852,923
Total Expenditures	<u>85,488,904</u>	<u>27,465,587</u>	<u>40,821,892</u>	<u>153,776,383</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,305,282	(26,023,326)	(40,609,716)	(59,327,760)
OTHER FINANCING SOURCES (USES)				
Transfers In	3,500,000	25,996,141	39,213,544	68,709,685
Transfers Out	(13,459,081)	-	-	(13,459,081)
Total Other Financing Sources (Uses)	<u>(9,959,081)</u>	<u>25,996,141</u>	<u>39,213,544</u>	<u>55,250,604</u>
NET CHANGE IN FUND BALANCES	(2,653,799)	(27,185)	(1,396,172)	(4,077,156)
Fund Balances - Beginning of Year	<u>57,389,152</u>	<u>52,362</u>	<u>425,412</u>	<u>57,866,926</u>
FUND BALANCES - END OF YEAR	<u>\$ 54,735,353</u>	<u>\$ 25,177</u>	<u>\$ (970,760)</u>	<u>\$ 53,789,770</u>

**JACKSON COUNTY, MISSOURI
NONMAJOR SPECIAL REVENUE FUNDS**

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

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

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.

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.

**JACKSON COUNTY, MISSOURI
NONMAJOR SPECIAL REVENUE FUNDS**

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

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

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

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

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

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2025**

	Anti-Crime Sales Tax	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Homeless Assistance	Inmate Security
ASSETS										
Cash, Cash Equivalents and Investments	\$ 15,368,513	\$ -	\$ 138,949	\$ 500,000	\$ 887,173	\$ 114,379	\$ 469,033	\$ -	\$ 473,891	\$ 595,870
Receivables (net of Allowance for Uncollectible):										
Taxes	7,255,710	-	-	-	-	-	-	-	-	-
Tax Assessment and Collection Fees	-	6,755,939	-	-	-	-	-	-	-	-
Intergovernmental	145,960	-	-	250,000	-	-	-	1,059,547	-	-
Accounts	32,660	280	-	-	7,959	8,284	-	43,992	-	-
Accrued Interest	96,822	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	280	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 22,899,945</u>	<u>\$ 6,756,219</u>	<u>\$ 138,949</u>	<u>\$ 750,000</u>	<u>\$ 895,132</u>	<u>\$ 122,663</u>	<u>\$ 469,033</u>	<u>\$ 1,103,539</u>	<u>\$ 473,891</u>	<u>\$ 595,870</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts Payable	\$ 7,364,952	\$ 59,630	\$ -	\$ 750,000	\$ 4,030	\$ -	\$ -	\$ 28,987	\$ 279,000	\$ 1,791
Salaries, Taxes, and Benefits	223,506	372,454	-	-	5,243	-	-	44,597	2,345	-
Intergovernmental Payables	491,768	-	-	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	88,874	-	-
Due to Other Funds	-	1,430,462	-	-	-	-	-	598,605	-	-
Total Liabilities	<u>8,080,226</u>	<u>1,862,546</u>	<u>-</u>	<u>750,000</u>	<u>9,273</u>	<u>-</u>	<u>-</u>	<u>761,063</u>	<u>281,345</u>	<u>1,791</u>
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue - Property Taxes	-	1,104,560	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>1,104,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES										
Nonspendable:										
Prepaid Expenditures	280	-	-	-	-	-	-	-	-	-
Restricted:										
Prosecuting Attorney's Activities	-	-	138,949	-	-	-	-	334,443	-	-
Assessment Maintenance	-	3,479,607	-	-	-	-	-	-	-	-
Asset Purchases	-	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	326,597	-	-
Repair and Maintenance	-	-	-	-	-	-	-	-	-	-
Document Preservation	-	-	-	-	-	-	-	-	-	-
Emergency Telephone System	-	-	-	-	-	-	-	-	-	-
Supplies	-	170	-	-	-	-	-	164	-	-
Homeless Assistance	-	-	-	-	-	-	-	-	184,012	-
Anti-Crime Activities	14,415,270	-	-	-	-	-	-	-	-	-
Domestic Violence Shelter Funding	-	-	-	-	-	122,663	-	-	-	-
Law Enforcement	-	-	-	-	881,862	-	469,033	-	-	594,079
Road Construction and Maintenance	-	-	-	-	-	-	-	1,078,229	-	-
Juvenile Services	-	-	-	-	-	-	-	81,545	-	-
Sewer System Service	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Rock Island Railroad Project	-	-	-	-	-	-	-	-	-	-
Compensated Absences	404,169	309,336	-	-	3,997	-	-	-	8,534	-
Unassigned	-	-	-	-	-	-	-	(1,478,502)	-	-
Total Fund Balances	<u>14,819,719</u>	<u>3,789,113</u>	<u>138,949</u>	<u>-</u>	<u>885,859</u>	<u>122,663</u>	<u>469,033</u>	<u>342,476</u>	<u>192,546</u>	<u>594,079</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 22,899,945</u>	<u>\$ 6,756,219</u>	<u>\$ 138,949</u>	<u>\$ 750,000</u>	<u>\$ 895,132</u>	<u>\$ 122,663</u>	<u>\$ 469,033</u>	<u>\$ 1,103,539</u>	<u>\$ 473,891</u>	<u>\$ 595,870</u>

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2025**

	Law Enforcement	Park	Prosecuting Attorney	Prosecuting Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
ASSETS										
Cash, Cash Equivalents and Investments	\$ 23,238	\$ -	\$ 486,591	\$ 13,354	\$ 265,264	\$ 245,940	\$ 97,786	\$ -	\$ 14,143,039	\$ 33,823,020
Receivables (net of Allowance for Uncollectible):										
Taxes	-	12,240,537	-	-	-	-	-	10,267,397	-	29,763,644
Tax Assessment and Collection Fees	-	-	-	-	-	-	-	-	-	6,755,939
Intergovernmental	-	-	-	-	-	-	-	-	2,017,716	3,473,223
Accounts	486	(26,647)	-	-	-	-	-	330,296	64,102	461,412
Accrued Interest	-	-	-	-	-	-	-	-	-	96,822
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	280
Total Assets	<u>\$ 23,724</u>	<u>\$ 12,213,890</u>	<u>\$ 486,591</u>	<u>\$ 13,354</u>	<u>\$ 265,264</u>	<u>\$ 245,940</u>	<u>\$ 97,786</u>	<u>\$ 10,597,693</u>	<u>\$ 16,224,857</u>	<u>\$ 74,374,340</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES										
LIABILITIES										
Accounts Payable	\$ -	\$ 314,064	\$ -	\$ -	\$ -	\$ 4,493	\$ 2,489	\$ 163,644	\$ 16,136	\$ 8,989,216
Salaries, Taxes, and Benefits	-	484,903	-	-	-	-	-	243,436	-	1,376,484
Intergovernmental Payables	-	-	-	-	-	-	-	-	-	491,768
Unearned Revenue	-	-	-	-	-	-	-	-	-	88,874
Due to Other Funds	-	981,824	-	-	-	-	-	615,613	-	3,626,504
Total Liabilities	-	1,780,791	-	-	-	4,493	2,489	1,022,693	16,136	14,572,846
DEFERRED INFLOWS OF RESOURCES										
Unavailable Revenue - Property Taxes	-	2,097,057	-	-	-	-	-	1,864,524	-	5,066,141
Total Deferred Inflows of Resources	-	2,097,057	-	-	-	-	-	1,864,524	-	5,066,141
FUND BALANCES										
Nonspendable:										
Prepaid Expenditures	-	-	-	-	-	-	-	-	-	280
Restricted:										
Prosecuting Attorney's Activities	-	-	486,591	13,354	-	-	-	-	-	973,337
Assessment Maintenance	-	-	-	-	-	-	-	-	-	3,479,607
Asset Purchases	-	-	-	-	-	-	-	575,608	732,575	1,308,183
Contractual Services	-	-	-	-	-	-	-	65,825	-	392,422
Repair and Maintenance	-	-	-	-	-	-	-	301,237	-	301,237
Document Preservation	-	-	-	-	265,264	241,447	-	-	-	506,711
Emergency Telephone System	-	-	-	-	-	-	-	-	15,476,146	15,476,146
Supplies	-	-	-	-	-	-	-	129,638	-	129,972
Homeless Assistance	-	-	-	-	-	-	-	-	-	184,012
Anti-Crime Activities	-	-	-	-	-	-	-	-	-	14,415,270
Domestic Violence Shelter Funding	-	-	-	-	-	-	-	-	-	122,663
Law Enforcement	23,724	-	-	-	-	-	-	-	-	1,968,698
Road Construction and Maintenance	-	-	-	-	-	-	-	6,158,233	-	7,236,462
Juvenile Services	-	-	-	-	-	-	-	-	-	81,545
Sewer System Service	-	-	-	-	-	-	95,297	-	-	95,297
Culture and Recreation	-	7,346,572	-	-	-	-	-	-	-	7,346,572
Rock Island Railroad Project	-	64,435	-	-	-	-	-	-	-	64,435
Compensated Absences	-	925,035	-	-	-	-	-	479,935	-	2,131,006
Available for Grant Match	-	-	-	-	-	-	-	-	-	(1,478,502)
Total Fund Balances	<u>23,724</u>	<u>8,336,042</u>	<u>486,591</u>	<u>13,354</u>	<u>265,264</u>	<u>241,447</u>	<u>95,297</u>	<u>7,710,476</u>	<u>16,208,721</u>	<u>54,735,353</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 23,724</u>	<u>\$ 12,213,890</u>	<u>\$ 486,591</u>	<u>\$ 13,354</u>	<u>\$ 265,264</u>	<u>\$ 245,940</u>	<u>\$ 97,786</u>	<u>\$ 10,597,693</u>	<u>\$ 16,224,857</u>	<u>\$ 74,374,340</u>

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Anti-Crime Sales Tax	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Homeless Assistance	Inmate Security
REVENUES										
Taxes:										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	32,524,286	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	167,113	-	-	-	-	-
Intergovernmental	437,606	-	-	3,000,000	-	-	97,673	2,110,358	-	-
Charges for Services	58	9,437,190	13,542	-	-	56,450	-	-	301,989	261,105
Fines and Forfeitures	-	-	-	-	-	105,460	-	-	-	4,333
Interest	717,121	-	5,195	-	32,766	3,990	15,800	-	14,641	-
Miscellaneous	42,505	2,442	-	-	23	-	-	(124)	-	-
Total Revenues	33,721,576	9,439,632	18,737	3,000,000	199,902	165,900	113,473	2,110,234	316,630	265,438
EXPENDITURES										
Current:										
General Government	891,859	11,332,126	-	-	-	-	-	10,315	-	-
Public Safety	19,651,523	-	-	-	56,384	128,295	-	2,072,896	-	189,063
Roads, Highways, and Bridges	-	-	-	-	-	-	-	19,741	-	-
Health, Welfare, and Community Development	14,832,407	-	-	-	-	-	-	936,926	338,708	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal Retirement	50,215	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	185	-	-	-	-	-	-	-	-	-
Total Expenditures	35,426,189	11,332,126	-	-	56,384	128,295	-	3,039,878	338,708	189,063
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,704,613)	(1,892,494)	18,737	3,000,000	143,518	37,605	113,473	(929,644)	(22,078)	76,375
OTHER FINANCING SOURCES (USES)										
Transfers In	-	-	-	3,500,000	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500,000)	-	-	-	(47,000)	-	-
Total Other Financing Sources (Uses)	-	-	-	(3,000,000)	-	-	-	(47,000)	-	-
NET CHANGE IN FUND BALANCES	(1,704,613)	(1,892,494)	18,737	-	143,518	37,605	113,473	(976,644)	(22,078)	76,375
Fund Balances - Beginning of Year	16,524,332	5,681,607	120,212	-	742,341	85,058	355,560	1,319,120	214,624	517,704
FUND BALANCES - END OF YEAR	<u>\$ 14,819,719</u>	<u>\$ 3,789,113</u>	<u>\$ 138,949</u>	<u>\$ -</u>	<u>\$ 885,859</u>	<u>\$ 122,663</u>	<u>\$ 469,033</u>	<u>\$ 342,476</u>	<u>\$ 192,546</u>	<u>\$ 594,079</u>

JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 2025

	Law Enforcement	Park	Prosecuting Attorney	Prosecuting Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
REVENUES										
Taxes:										
Property Taxes	\$ -	\$ 17,780,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,694,198	\$ -	\$ 31,474,432
Sales Taxes	-	-	-	-	-	-	-	-	-	32,524,286
Other Taxes	-	-	-	-	-	-	-	2,172,727	-	2,172,727
Licenses and Permits	-	-	-	-	-	-	-	334,086	-	501,199
Intergovernmental	5,120	-	38,084	-	-	-	-	-	-	5,688,841
Charges for Services	4,513	199,174	-	-	223,338	131,624	40,117	-	8,575,661	19,244,761
Fines and Forfeitures	10,447	-	-	5,565	-	-	-	-	-	125,805
Interest	-	-	19,599	-	11,213	-	217	-	31,741	852,283
Miscellaneous	-	96,582	(53)	-	-	-	-	58,227	10,250	209,852
Total Revenues	20,080	18,075,990	57,630	5,565	234,551	131,624	40,334	16,259,238	8,617,652	92,794,186
EXPENDITURES										
Current:										
General Government	-	1,477,874	-	-	119,434	111,272	-	-	45,739	13,988,619
Public Safety	19,961	-	31,385	11,250	-	-	-	-	4,121,173	26,281,930
Roads, Highways, and Bridges	-	-	-	-	-	-	44,024	15,247,128	-	15,310,893
Health, Welfare, and Community Development	-	-	-	-	-	-	-	-	-	16,108,041
Culture and Recreation	5,000	13,545,589	-	-	-	-	-	-	-	13,550,589
Debt Service:										
Principal Retirement	-	37,380	-	-	160,052	-	-	-	-	247,647
Interest and Fiscal Charges	-	521	-	-	479	-	-	-	-	1,185
Total Expenditures	24,961	15,061,364	31,385	11,250	279,965	111,272	44,024	15,247,128	4,166,912	85,488,904
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,881)	3,014,626	26,245	(5,685)	(45,414)	20,352	(3,690)	1,012,110	4,450,740	7,305,282
OTHER FINANCING SOURCES (USES)										
Transfers In	-	-	-	-	-	-	-	-	-	3,500,000
Transfers Out	-	(3,862,792)	-	-	-	-	-	(3,049,289)	-	(13,459,081)
Total Other Financing Sources (Uses)	-	(3,862,792)	-	-	-	-	-	(3,049,289)	-	(9,959,081)
NET CHANGE IN FUND BALANCES	(4,881)	(848,166)	26,245	(5,685)	(45,414)	20,352	(3,690)	(2,037,179)	4,450,740	(2,653,799)
Fund Balances - Beginning of Year	28,605	9,184,208	460,346	19,039	310,678	221,095	98,987	9,747,655	11,757,981	57,389,152
FUND BALANCES - END OF YEAR	<u>\$ 23,724</u>	<u>\$ 8,336,042</u>	<u>\$ 486,591</u>	<u>\$ 13,354</u>	<u>\$ 265,264</u>	<u>\$ 241,447</u>	<u>\$ 95,297</u>	<u>\$ 7,710,476</u>	<u>\$ 16,208,721</u>	<u>\$ 54,735,353</u>

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
ANTI-CRIME SALES TAX FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Sales Taxes	\$ 33,919,929	\$ -	\$ -	\$ 33,919,929	\$ 32,524,286	\$ (1,395,643)
Total Taxes	33,919,929	-	-	33,919,929	32,524,286	(1,395,643)
Intergovernmental:						
Federal Grants	412,500	-	-	412,500	436,406	23,906
State Grants	-	-	-	-	-	-
Local Governments	1,300	-	-	1,300	1,200	(100)
Total Intergovernmental	413,800	-	-	413,800	437,606	23,806
Charges for services:						
Other fees and commissions	-	-	-	-	58	58
Total charges for services	-	-	-	-	58	58
Interest	250,000	-	-	250,000	717,121	467,121
Miscellaneous	-	-	-	-	42,505	42,505
Total Revenues	34,583,729	-	-	34,583,729	33,721,576	(862,153)
EXPENDITURES						
General Government:						
Judicial Functions:						
Circuit Court	2,515,106	-	-	2,515,106	891,859	1,623,247
Total General Government	2,515,106	-	-	2,515,106	891,859	1,623,247
Health, Welfare, and Community Development:						
COMBAT Administration	1,422,350	25,016	100,000	1,547,366	1,060,860	486,506
COMBAT Program	14,716,244	1,012,725	(150,000)	15,578,969	12,409,106	3,169,863
Family Court	2,515,106	58	-	2,515,164	1,362,441	1,152,723
Total Health, Welfare, and Community	18,653,700	1,037,799	(50,000)	19,641,499	14,832,407	4,809,092
Public Safety:						
Divisions of Administration:						
Corrections Department	6,287,764	28,119	-	6,315,883	6,039,104	276,779
Detention Center-Population Control	-	600	-	600	-	600
Prosecuting Attorney:						
Community Crime/Drug Prevention	-	-	-	-	93	(93)
Criminal Prosecution	3,982,251	63,232	-	4,045,483	3,932,294	113,189
Deferred Prosecution	2,515,106	-	-	2,515,106	2,141,726	373,380
Kansas City Police Department	3,982,251	-	-	3,982,251	3,982,251	-
Jackson County Drug Task Force	3,931,851	181,569	320,484	4,433,904	3,446,290	987,614
Prosecuting Attorney	-	-	-	-	69,345	(69,345)
Sheriff DARE Program	-	-	150,000	150,000	40,420	109,580
Total Public Safety	20,699,223	273,520	470,484	21,443,227	19,651,523	1,791,704
Debt Service:						
Principal Retirement	50,215	-	-	50,215	50,215	-
Interest and Fiscal Charges	185	-	-	185	185	-
Total Debt Service	50,400	-	-	50,400	50,400	-
Total Expenditures	41,918,429	1,311,319	420,484	43,650,232	35,426,189	8,224,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (7,334,700)	\$ (1,311,319)	\$ (420,484)	\$ (9,066,503)	(1,704,613)	\$ 7,361,890
Fund Balance – Beginning of Year					16,524,332	
FUND BALANCE - END OF YEAR					\$ 14,819,719	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
ASSESSMENT REIMBURSEMENT FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive
REVENUES						
Intergovernmental:						
State Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-	-	-	-
Charges for Services:						
Tax Assessment Fees	9,320,005	-	-	9,320,005	9,436,960	116,955
Other Fees and Commissions	1,000	-	-	1,000	230	(770)
Total Charges for Services	9,321,005	-	-	9,321,005	9,437,190	116,185
Miscellaneous	-	-	-	-	2,442	2,442
Total Revenues	9,321,005	-	-	9,321,005	9,439,632	118,627
EXPENDITURES						
General Government:						
County Counselor	167,000	23,684	-	190,684	-	190,684
Communications	100,000	-	-	100,000	63,208	36,792
Fleet Replacement	100,000	161,793	-	261,793	102,542	159,251
Facilities Management	566,778	3,946	-	570,724	456,044	114,680
Financial Services:						
Assessment Department	10,316,298	21,176	-	10,337,474	9,961,665	375,809
Collections	31,600	-	-	31,600	-	31,600
Nondepartmental:						
Board of Equalization	1,203,810	-	-	1,203,810	748,667	455,143
Total General Government	12,485,486	210,599	-	12,696,085	11,332,126	1,363,959
Total Expenditures	12,485,486	210,599	-	12,696,085	11,332,126	1,363,959
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,164,481)	(210,599)	-	(3,375,080)	(1,892,494)	1,482,586
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (3,164,481)</u>	<u>\$ (210,599)</u>	<u>\$ -</u>	<u>\$ (3,375,080)</u>	(1,892,494)	<u>\$ 1,482,586</u>
Fund Balance – Beginning of Year					5,681,607	
FUND BALANCE - END OF YEAR					<u>\$ 3,789,113</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
CHECK COLLECTION FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - (Negative)
REVENUES						
Charges for Services:						
Other Fees and Commissions	\$ 16,400	\$ -	\$ -	\$ 16,400	\$ 13,542	\$ (2,858)
Total Charges for Services	16,400	-	-	16,400	13,542	(2,858)
Interest	2,700	-	-	2,700	5,195	2,495
Total Revenues	19,100	-	-	19,100	18,737	(363)
EXPENDITURES						
General Government:						
Prosecuting Attorney	-	-	-	-	-	-
Total General Government	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 19,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,100</u>	18,737	<u>\$ (363)</u>
Fund Balance - Beginning of Year					120,212	
FUND BALANCE - END OF YEAR					<u>\$ 138,949</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
CONVENTION/SPORTS COMPLEX FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	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	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Total Revenues	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
DEFICIENCY OF REVENUES UNDER EXPENDITURES	3,000,000	-	-	3,000,000	3,000,000	-
OTHER FINANCING SOURCES (USES)						
Transfers In	3,500,000	-	-	3,500,000	3,500,000	-
Transfers Out	<u>(6,500,000)</u>	<u>-</u>	<u>-</u>	<u>(6,500,000)</u>	<u>(6,500,000)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year					<u>-</u>	
FUND BALANCE - END OF YEAR					<u>\$ -</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
COUNTY SHERIFF REVOLVING FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Licenses and Permits:						
Miscellaneous Licenses	\$ 101,000	\$ -	\$ -	\$ 101,000	\$ 167,113	\$ 66,113
Total Licenses and Permits	101,000	-	-	101,000	167,113	66,113
Interest	19,800	-	-	19,800	32,766	12,966
Miscellaneous	500	-	-	500	23	(477)
Total Revenues	121,300	-	-	121,300	199,902	78,602
EXPENDITURES						
Current:						
Public Safety:						
Sheriff	360,271	-	-	360,271	56,384	303,887
Total Public Safety	360,271	-	-	360,271	56,384	303,887
Total Expenditures	360,271	-	-	360,271	56,384	303,887
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (238,971)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (238,971)</u></u>	143,518	<u><u>\$ 382,489</u></u>
Fund Balance - Beginning of Year					<u>742,341</u>	
FUND BALANCE - END OF YEAR					<u><u>\$ 885,859</u></u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
DOMESTIC ABUSE FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Recording Fees	\$ 52,000	\$ -	\$ -	\$ 52,000	\$ 56,450	\$ 4,450
Total Charges for Services	52,000	-	-	52,000	56,450	4,450
Fines and Forfeitures:						
Court Costs	99,400	-	-	99,400	105,460	6,060
Total Fines and Forfeitures	99,400	-	-	99,400	105,460	6,060
Interest	1,600	-	-	1,600	3,990	2,390
Total Revenues	153,000	-	-	153,000	165,900	12,900
EXPENDITURES						
Current:						
Public Safety:						
Domestic Abuse Program	175,000	-	-	175,000	128,295	46,705
Total Public Safety	175,000	-	-	175,000	128,295	46,705
Total Expenditures	175,000	-	-	175,000	128,295	46,705
EXCESS (DEFICIENCY) OR REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (22,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,000)</u>	37,605	<u>\$ 59,605</u>
Fund Balance – Beginning of Year					85,058	
FUND BALANCE - END OF YEAR					<u>\$ 122,663</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
GRANT FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive
REVENUES						
Licenses and Permits:						
Miscellaneous Licenses	\$ -	\$ -	\$ -	\$ -	\$ (124)	\$ (124)
Total Licenses and Permits	-	-	-	-	(124)	(124)
Intergovernmental:						
State Grants	-	-	-	-	215,843	215,843
Federal Grants	653,598	-	-	653,598	1,894,515	1,240,917
Total Intergovernmental	653,598	-	-	653,598	2,110,358	1,456,760
Total Revenues	653,598	-	-	653,598	2,110,234	1,456,636
EXPENDITURES						
General Government:						
Finance	1	-	-	1	-	1
Records Center	-	-	10,315	10,315	10,315	-
Total General Government	1	-	10,315	10,316	10,315	1
Public Safety:						
Prosecuting Attorney	-	1,210,956	341,870	1,552,826	1,350,847	201,979
Jackson Count Drug Task Force	-	82,500	82,500	165,000	82,500	82,500
Corrections	-	-	-	-	-	-
Sheriff	-	70,600	51,800	122,400	639,549	(517,149)
Total Public Safety	-	1,364,056	476,170	1,840,226	2,072,896	(232,670)
Roads, Highways, and Bridges:						
Public Works	-	95,662	-	95,662	19,741	75,921
Total Roads, Highways, and Bridges	-	95,662	-	95,662	19,741	75,921
Health, Welfare, and Community Development:						
Environmental Health	-	-	18,500	18,500	-	18,500
Medical Examiner	-	963,000	-	963,000	439,259	523,741
Circuit Court	-	-	509,502	509,502	-	509,502
Family Court	-	19,509	143,951	163,460	449,121	(285,661)
Innovative Prosecution Solutions	-	6,485	-	6,485	48,546	(42,061)
Total Health, Welfare, and Community Development:	-	988,994	671,953	1,660,947	936,926	724,021
Culture and Recreation:						
Construction Services	-	103,127	-	103,127	-	103,127
Heritage Programs and Museums	-	-	317,856	317,856	-	317,856
Parks	-	18,200	-	18,200	-	18,200
Total Culture and Recreation	-	121,327	317,856	439,183	-	439,183
Total Expenditures	1	2,570,039	1,476,294	4,046,334	3,039,878	1,006,456
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	653,597	(2,570,039)	(1,476,294)	(3,392,736)	(929,644)	2,463,092
OTHER FINANCING SOURCES (USES)						
Transfers out	(47,000)	-	-	(47,000)	(47,000)	-
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	<u>\$ 606,597</u>	<u>\$ (2,570,039)</u>	<u>\$ (1,476,294)</u>	<u>\$ (3,439,736)</u>	<u>(976,644)</u>	<u>\$ 2,463,092</u>
Fund Balance - Beginning of Year					1,319,120	
FUND BALANCE - END OF YEAR					<u>\$ 342,476</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
HOMELESS ASSISTANCE FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Recording Fees	\$ 273,000	\$ -	\$ -	\$ 273,000	\$ 301,989	\$ 28,989
Total Charges for Services	273,000	-	-	273,000	301,989	28,989
Interest	9,000	-	-	9,000	14,641	5,641
Miscellaneous	500	-	-	500	-	(500)
Total Revenues	282,500	-	-	282,500	316,630	34,130
EXPENDITURES						
Health, Welfare, and Community Development:						
Nondepartmental:						
Housing Resource Commission	358,876	300	-	359,176	338,708	20,468
Total Health, Welfare, and Community Development	358,876	300	-	359,176	338,708	20,468
Total Expenditures	358,876	300	-	359,176	338,708	20,468
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (76,376)</u>	<u>\$ (300)</u>	<u>\$ -</u>	<u>\$ (76,676)</u>	(22,078)	<u>\$ 54,598</u>
Fund Balance – Beginning of Year					214,624	
FUND BALANCE - END OF YEAR					<u>\$ 192,546</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
INMATE SECURITY FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Other Fees and Commissions	\$ 180,000	\$ -	\$ -	\$ 180,000	\$ 261,105	\$ 81,105
Total Charges for Services	180,000	-	-	180,000	261,105	81,105
Fines and Forfeitures:						
Court Costs	4,600	-	-	4,600	4,333	(267)
Total Fines and Forfeitures	4,600	-	-	4,600	4,333	(267)
Total Revenues	184,600	-	-	184,600	265,438	80,838
EXPENDITURES						
Current:						
Public Safety:						
Corrections	208,224	-	-	208,224	189,063	19,161
Total Public Safety	208,224	-	-	208,224	189,063	19,161
Total Expenditures	208,224	-	-	208,224	189,063	19,161
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (23,624)	\$ -	\$ -	\$ (23,624)	76,375	\$ (99,999)
Fund Balance – Beginning of Year					517,704	
FUND BALANCE - END OF YEAR					\$ 594,079	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
LAW ENFORCEMENT FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Other Fees and Commissions	\$ 1,700	\$ -	\$ -	\$ 1,700	\$ 4,513	\$ 2,813
Total Charges for Services	1,700	-	-	1,700	4,513	2,813
Fines and Forfeitures:						
Court Costs	11,000	-	-	11,000	10,447	(553)
Total Fines and Forfeitures	11,000	-	-	11,000	10,447	(553)
Intergovernmental:						
State Reimbursements	5,600	-	-	5,600	5,120	(480)
Total Intergovernmental	5,600	-	-	5,600	5,120	(480)
Total Revenues	18,300	-	-	18,300	20,080	1,780
EXPENDITURES						
Culture and Recreation:						
Park Safety/Interpretation	5,000	-	-	5,000	5,000	-
Total Culture and Recreation:	5,000	-	-	5,000	5,000	-
Public Safety:						
Sheriff	20,000	-	-	20,000	19,961	39
Total Public Safety	20,000	-	-	20,000	19,961	39
Total Expenditures	25,000	-	-	25,000	24,961	39
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (6,700)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,700)</u>	(4,881)	<u>\$ 1,819</u>
Fund Balance - Beginning of Year					28,605	
FUND BALANCE - END OF YEAR					<u>\$ 23,724</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
PARK FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property Taxes	\$ 17,516,486	\$ -	\$ -	\$ 17,516,486	\$ 17,780,234	\$ 263,748
Total Taxes	17,516,486	-	-	17,516,486	17,780,234	263,748
Charges for Services:						
Leases and Rental Charges	5,000	-	-	5,000	250	(4,750)
Park Fees	46,542	-	-	46,542	65,266	18,724
Miscellaneous Fees and Commissions	202,000	-	-	202,000	133,658	(68,342)
Total Charges for Services	253,542	-	-	253,542	199,174	(54,368)
Miscellaneous	30,000	-	-	30,000	96,582	66,582
Total Revenues	17,800,028	-	-	17,800,028	18,075,990	275,962
EXPENDITURES						
General Government:						
Financial Services:						
Fleet Replacement	1,401,099	758,244	-	2,159,343	1,477,874	681,469
Total General Government	1,401,099	758,244	-	2,159,343	1,477,874	681,469
Culture and Recreation:						
Operations:						
Construction Services	1,280,000	229,202	-	1,509,202	886,983	622,219
Heritage Programs	1,217,399	-	100	1,217,499	1,149,989	67,510
Information Technology	250,000	247,100	-	497,100	247,100	250,000
Natural Resources	144,150	5,555	-	149,705	147,254	2,451
Office of the Director - Parks	1,489,119	-	-	1,489,119	1,221,676	267,443
Park Operations	8,142,786	1,500	-	8,144,286	7,414,111	730,175
Park Safety and Interpretation	2,054,786	-	-	2,054,786	1,841,696	213,090
Special Recreation Program	312,722	-	-	312,722	356,213	(43,491)
Special Events	33,800	-	-	33,800	28,590	5,210
Oppenstein Brothers Park	75,000	-	-	75,000	75,000	-
Trail Maintenance	215,800	-	-	215,800	44,724	171,076
Nondepartmental:						
Rock Island Railroad Corridor	294,936	7,788	-	302,724	132,253	170,471
Total Culture and Recreation	15,510,498	491,145	100	16,001,743	13,545,589	2,456,154
Debt Service:						
Principal Retirement	37,380	-	-	37,380	37,380	-
Interest and Fiscal Charges	521	-	-	521	521	-
Total Expenditures	16,949,498	1,249,389	100	18,198,987	15,061,364	3,137,623
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	850,530	(1,249,389)	(100)	(398,959)	3,014,626	3,413,585
OTHER FINANCING SOURCES (USES)						
Transfers Out	(3,863,467)	-	-	(3,863,467)	(3,862,792)	675
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (3,012,937)</u>	<u>\$ (1,249,389)</u>	<u>\$ (100)</u>	<u>\$ (4,262,426)</u>	(848,166)	<u>\$ 3,414,260</u>
Fund Balance - Beginning of Year					9,184,208	
FUND BALANCE - END OF YEAR					<u>\$ 8,336,042</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
PROSECUTING ATTORNEY TRAINING
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Fines and Forfeitures:						
Court Costs	\$ 5,800	\$ -	\$ -	\$ 5,800	\$ 5,565	\$ (235)
Total Fines and Forfeitures	5,800	-	-	5,800	5,565	(235)
Total Revenues	5,800	-	-	5,800	5,565	(235)
EXPENDITURES						
Public Safety:						
Prosecuting Attorney	10,000	-	-	10,000	11,250	(1,250)
Total Public Safety	10,000	-	-	10,000	11,250	(1,250)
Total Expenditures	10,000	-	-	10,000	11,250	(1,250)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (4,200)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,200)</u>	(5,685)	<u>\$ (1,485)</u>
Fund Balance - Beginning of Year					19,039	
FUND BALANCE - END OF YEAR					<u>\$ 13,354</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
RECORDER FEES FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Recording Fees	\$ 207,000	\$ -	\$ -	\$ 207,000	\$ 223,338	\$ 16,338
Total Charges for Services	207,000	-	-	207,000	223,338	16,338
Interest	11,700	-	-	11,700	11,213	(487)
Total Revenues	218,700	-	-	218,700	234,551	15,851
EXPENDITURES						
General Government:						
Financial Services						
Records Center	129,469	18,448	-	147,917	83,434	64,483
Jackson County Historical Society	36,000	-	-	36,000	36,000	-
Total General Government	165,469	18,448	-	183,917	119,434	64,483
Debt Service:						
Principal Retirement	160,052	-	-	160,052	160,052	-
Interest and Fiscal Charges	479	-	-	479	479	-
Total Expenditures	326,000	18,448	-	344,448	279,965	64,483
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (107,300)</u>	<u>\$ (18,448)</u>	<u>\$ -</u>	<u>\$ (125,748)</u>	(45,414)	<u>\$ 80,334</u>
Fund Balance - Beginning of Year					310,678	
FUND BALANCE - END OF YEAR					<u>\$ 265,264</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
RECORDER TECHNOLOGY FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Other Fees and Commissions	\$ 116,500	\$ -	\$ -	\$ 116,500	\$ 131,624	\$ 15,124
Total Charges for Services	116,500	-	-	116,500	131,624	15,124
Total Revenues	116,500	-	-	116,500	131,624	15,124
EXPENDITURES						
General Government:						
Financial Services						
Records Department	184,019	-	-	184,019	111,272	72,747
Total General Government	184,019	-	-	184,019	111,272	72,747
Total Expenditures	184,019	-	-	184,019	111,272	72,747
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (67,519)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (67,519)</u>	20,352	<u>\$ 87,871</u>
Fund Balance - Beginning of Year					221,095	
FUND BALANCE - END OF YEAR					<u>\$ 241,447</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
SEWER FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive
REVENUES						
Charges for Services:						
Other Fees and Commissions	\$ 43,100	\$ -	\$ -	\$ 43,100	\$ 40,117	\$ (2,983)
Total Charges for Services	43,100	-	-	43,100	40,117	(2,983)
Interest	-	-	-	-	217	217
Miscellaneous	-	-	-	-	-	-
Total Revenues	43,100	-	-	43,100	40,334	(2,766)
EXPENDITURES						
Health, Welfare, and Community Development						
Public Works:						
Trophy Estates #103	45,360	-	-	45,360	44,024	1,336
Total Health, Welfare, and Community Development	45,360	-	-	45,360	44,024	1,336
Total Expenditures	45,360	-	-	45,360	44,024	1,336
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,260)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,260)</u>	(3,690)	<u>\$ (1,430)</u>
Fund Balance - Beginning of Year					98,987	
FUND BALANCE - END OF YEAR					<u>\$ 95,297</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
SPECIAL ROAD AND BRIDGE FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Property Taxes	\$ 13,467,145	\$ -	\$ -	\$ 13,467,145	\$ 13,694,198	\$ 227,053
Other State Collected Taxes	1,946,000	-	-	1,946,000	2,172,727	226,727
Total Taxes	15,413,145	-	-	15,413,145	15,866,925	453,780
Licenses and Permits:						
Other Fees and Commissions	471,385	-	-	471,385	334,086	(137,299)
Total Licenses and Permits	471,385	-	-	471,385	334,086	(137,299)
Miscellaneous	7,100	-	-	7,100	58,227	51,127
Total Revenues	15,891,630	-	-	15,891,630	16,259,238	367,608
EXPENDITURES						
Road, Highways, and Bridges						
Operations:						
Development	449,580	-	-	449,580	451,003	(1,423)
Engineering	946,793	725	-	947,518	624,608	322,910
Fleet Replacement	955,000	609,497	-	1,564,497	491,656	1,072,841
Office of the Director - Public Works	631,660	-	-	631,660	632,602	(942)
Planning Commission	7,461	-	-	7,461	4,629	2,832
Public Works Special Projects	365,000	-	239,495	604,495	384,646	219,849
Road and Bridge Maintenance	9,019,118	2,767,363	(28,083)	11,758,398	11,080,484	677,914
Tech Center Maintenance and Utilities	54,465	675	-	55,140	32,971	22,169
Vehicle Maintenance	1,536,483	15,405	28,083	1,579,971	1,544,529	35,442
Total Roads, Highways, and Bridges	13,965,560	3,393,665	239,495	17,598,720	15,247,128	2,351,592
Public Safety						
Fleet Replacement	-	753	-	753	-	753
Total Public Safety	-	753	-	753	-	753
Total Expenditures	13,965,560	3,394,418	239,495	17,599,473	15,247,128	2,352,345
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,926,070	(3,394,418)	(239,495)	(1,707,843)	1,012,110	2,719,953
OTHER FINANCING SOURCES (USES)						
Transfers Out	(3,879,038)	-	-	(3,879,038)	(3,049,289)	829,749
Total Other Financing Sources (Uses)	(3,879,038)	-	-	(3,879,038)	(3,049,289)	829,749
NET CHANGE IN FUND BALANCE	<u>\$ (1,952,968)</u>	<u>\$ (3,394,418)</u>	<u>\$ (239,495)</u>	<u>\$ (5,586,881)</u>	(2,037,179)	<u>\$ 3,549,702</u>
Fund Balance - Beginning of Year					9,747,655	
FUND BALANCE - END OF YEAR					<u>\$ 7,710,476</u>	

JACKSON COUNTY, MISSOURI
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET AND ACTUAL – BUDGETARY BASIS – NONMAJOR SPECIAL REVENUE FUNDS
911 SYSTEM FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Taxes:						
Other taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services:						
Other Fees and Commissions	8,157,000	-	-	8,157,000	8,575,661	418,661
Interest	-	-	-	-	31,741	31,741
Miscellaneous	-	-	-	-	10,250	10,250
Total Revenues	8,157,000	-	-	8,157,000	8,617,652	460,652
EXPENDITURES						
General Government:						
911 Coordinator	92,291	-	-	92,291	8,455	83,836
MARC Safety Net	37,652	-	-	37,652	37,284	368
Total General Government	129,943	-	-	129,943	45,739	84,204
Public Safety						
911 Initiatives	8,000,000	-	-	8,000,000	3,625,426	4,374,574
Regional Radio	1,592,417	-	-	1,592,417	495,747	1,096,670
Total Public Safety	9,592,417	-	-	9,592,417	4,121,173	5,471,244
Total Expenditures	9,722,360	-	-	9,722,360	4,166,912	5,555,448
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (1,565,360)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1,565,360)</u></u>	4,450,740	<u><u>\$ 6,016,100</u></u>
Fund Balance - Beginning of Year					11,757,981	
FUND BALANCE - END OF YEAR					<u><u>\$ 16,208,721</u></u>	

**JACKSON COUNTY, MISSOURI
NONMAJOR DEBT SERVICE FUNDS**

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

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

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2025**

	Longview/ Blue Springs Lakes	Special Obligation Bond	Total
ASSETS			
Restricted Assets:			
Cash and Cash Equivalents	\$ -	\$ 25,104	\$ 25,104
Accrued Interest	-	73	73
	<u>-</u>	<u>73</u>	<u>73</u>
Total Assets	<u>\$ -</u>	<u>\$ 25,177</u>	<u>\$ 25,177</u>
LIABILITIES AND FUND BALANCE			
FUND BALANCE			
Restricted:			
Debt Service	\$ -	\$ 25,177	\$ 25,177
Total Fund Balance	-	25,177	25,177
	<u>-</u>	<u>25,177</u>	<u>25,177</u>
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ 25,177</u>	<u>\$ 25,177</u>

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Longview/ Blue Springs Lakes	Special Obligation Bond	Total
REVENUES			
Intergovernmental	\$ -	\$ 1,399,772	\$ 1,399,772
Interest	-	42,489	42,489
Total Revenues	<u>-</u>	<u>1,442,261</u>	<u>1,442,261</u>
EXPENDITURES			
Debt Service:			
Principal Retirement	423,849	11,190,000	11,613,849
Interest and Fiscal Charges	218,844	15,632,894	15,851,738
Total Expenditures	<u>642,693</u>	<u>26,822,894</u>	<u>27,465,587</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(642,693)	(25,380,633)	(26,023,326)
OTHER FINANCING SOURCES (USES)			
Transfers In	642,693	25,353,448	25,996,141
Total Other Financing Sources	<u>642,693</u>	<u>25,353,448</u>	<u>25,996,141</u>
NET CHANGE IN FUND BALANCES	-	(27,185)	(27,185)
Fund Balance - Beginning of Year	<u>-</u>	<u>52,362</u>	<u>52,362</u>
FUND BALANCE - END OF YEAR	<u>\$ -</u>	<u>\$ 25,177</u>	<u>\$ 25,177</u>

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
MAJOR AND NONMAJOR DEBT SERVICE FUNDS
LONGVIEW/BUE SPRINGS LAKES FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
EXPENDITURES						
Debt Service:						
Principal Retirement	\$ 423,849	\$ -	\$ -	\$ 423,849	\$ 423,849	\$ -
Interest and Fiscal Charges	218,845	-	-	218,845	218,844	1
Total Debt Service	<u>642,694</u>	<u>-</u>	<u>-</u>	<u>642,694</u>	<u>642,693</u>	<u>1</u>
Total Expenditures	<u>642,694</u>	<u>-</u>	<u>-</u>	<u>642,694</u>	<u>642,693</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(642,694)	-	-	(642,694)	(642,693)	1
OTHER FINANCING SOURCES (USES)						
Transfers In	<u>642,694</u>	<u>-</u>	<u>-</u>	<u>642,694</u>	<u>642,693</u>	<u>(1)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance - Beginning of Year					<u>-</u>	
FUND BALANCE - END OF YEAR					<u><u>\$ -</u></u>	

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
MAJOR AND NONMAJOR DEBT SERVICE FUNDS
SPECIAL OBLIGATION BOND FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Intergovernmental:						
Local Governments	\$ 1,399,772	\$ -	\$ -	\$ 1,399,772	\$ 1,399,772	\$ -
Total Intergovernmental	1,399,772	-	-	1,399,772	1,399,772	-
Interest	-	-	-	-	42,489	42,489
Total Revenues	1,399,772	-	-	1,399,772	1,442,261	42,489
EXPENDITURES						
Debt Service:						
Principal Retirement	11,980,000	-	-	11,980,000	11,190,000	790,000
Interest and Fiscal Charges	15,656,345	-	-	15,656,345	15,632,894	23,451
Total Debt Service	27,636,345	-	-	27,636,345	26,822,894	813,451
Total Expenditures	27,636,345	-	-	27,636,345	26,822,894	813,451
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(26,236,573)	-	-	(26,236,573)	(25,380,633)	855,940
OTHER FINANCING SOURCES (USES)						
Transfers In	26,236,574	-	-	26,236,574	25,353,448	(883,126)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	(27,185)	<u>\$ (27,186)</u>
Fund Balance - Beginning of Year					52,362	
FUND BALANCE - END OF YEAR					<u>\$ 25,177</u>	

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
MAJOR AND NONMAJOR DEBT SERVICE FUNDS
SPORTS COMPLEX SALES TAX FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive
REVENUES						
Taxes:						
Sales Taxes	\$ 51,708,888	\$ -	\$ -	\$ 51,708,888	\$ 50,748,524	\$ (960,364)
Intergovernmental:						
Local Governments	2,000,000	-	-	2,000,000	2,000,000	-
Charges for Services:						
Leases and Rental Charges	7,866,000	-	-	7,866,000	8,999,791	1,133,791
Interest	715,806	-	-	715,806	1,141,504	425,698
Total Revenues	<u>62,290,694</u>	<u>-</u>	<u>-</u>	<u>62,290,694</u>	<u>62,889,819</u>	<u>599,125</u>
EXPENDITURES						
Debt Service:						
Principal Retirement	21,380,000	-	-	21,380,000	21,380,000	-
Interest and Fiscal Charges	8,636,250	-	-	8,636,250	8,636,250	-
Total Debt Service	<u>30,016,250</u>	<u>-</u>	<u>-</u>	<u>30,016,250</u>	<u>30,016,250</u>	<u>-</u>
Total Expenditures	<u>30,016,250</u>	<u>-</u>	<u>-</u>	<u>30,016,250</u>	<u>30,016,250</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	32,274,444	-	-	32,274,444	32,873,569	599,125
OTHER FINANCING SOURCES (USES)						
Transfers In	6,500,000	-	-	6,500,000	6,500,000	-
Transfers Out	<u>(38,857,000)</u>	<u>-</u>	<u>-</u>	<u>(38,857,000)</u>	<u>(39,213,544)</u>	<u>(356,544)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (82,556)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (82,556)</u>	160,025	<u>\$ 242,581</u>
Fund Balance - Beginning of Year					<u>26,791,701</u>	
FUND BALANCE - END OF YEAR					<u>\$ 26,951,726</u>	

**JACKSON COUNTY, MISSOURI
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 is used to provide funds to implement major renovations to Arrowhead Stadium, Kauffman Stadium, and central service facilities. Revenues and other financing sources for this fund include bond proceeds, interest, and transfers in.

**JACKSON COUNTY, MISSOURI
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
DECEMBER 31, 2025**

	Sports Complex Sales Tax Capital Project	Rock Island Railroad	Total
ASSETS			
Restricted Assets:			
Cash and Cash Equivalents	\$ 2,796,952	\$ 198,979	\$ 2,995,931
Accrued Interest	29,722	-	29,722
Total Assets	<u>\$ 2,826,674</u>	<u>\$ 198,979</u>	<u>\$ 3,025,653</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable from Restricted Assets	\$ 3,996,413	\$ -	\$ 3,996,413
Total Liabilities	<u>3,996,413</u>	<u>-</u>	<u>3,996,413</u>
FUND BALANCES			
Restricted:			
Rock Island Railroad Project	-	198,979	198,979
Unassigned	<u>(1,169,739)</u>	<u>-</u>	<u>(1,169,739)</u>
Total Fund Balances	<u>(1,169,739)</u>	<u>198,979</u>	<u>(970,760)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,826,674</u>	<u>\$ 198,979</u>	<u>\$ 3,025,653</u>

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Sports Complex Sales Tax Capital Project	Rock Island Railroad	Total
REVENUES			
Interest	\$ 212,176	\$ -	\$ 212,176
Total Revenues	<u>212,176</u>	<u>-</u>	<u>212,176</u>
EXPENDITURES			
Current:			
Culture and Recreation	40,726,892	-	40,726,892
Capital Outlay:			
Culture and Recreation	-	95,000	95,000
Total Expenditures	<u>40,726,892</u>	<u>95,000</u>	<u>40,821,892</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(40,514,716)	(95,000)	(40,609,716)
OTHER FINANCING SOURCES (USES)			
Transfers In	39,213,544	-	39,213,544
Total Other Financing Sources (Uses)	<u>39,213,544</u>	<u>-</u>	<u>39,213,544</u>
NET CHANGE IN FUND BALANCES	(1,301,172)	(95,000)	(1,396,172)
Fund Balances - Beginning of Year	<u>131,433</u>	<u>293,979</u>	<u>425,412</u>
FUND BALANCES - END OF YEAR	<u>\$ (1,169,739)</u>	<u>\$ 198,979</u>	<u>\$ (970,760)</u>

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – BUDGETARY BASIS –
MAJOR AND NONMAJOR CAPITAL PROJECTS FUNDS
ROCK ISLAND RAILROAD FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
EXPENDITURES						
Culture and Recreation:						
Rock Island Rail Corridor Authority	\$ 295,979	\$ -		\$ 295,979	\$ 95,000	\$ 200,979
Total Expenditures	295,979	-	-	295,979	95,000	200,979
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (295,979)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (295,979)</u>	(95,000)	<u>\$ 200,979</u>
Fund Balance - Beginning of Year					293,979	
FUND BALANCE - END OF YEAR					<u>\$ 198,979</u>	

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – BUDGETARY BASIS –
MAJOR AND NONMAJOR CAPITAL PROJECTS FUNDS
NEW DETENTION CENTER FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Interest	\$ 916,000	\$ -	\$ -	\$ 916,000	\$ 2,132,721	\$ 1,216,721
Total Revenues	916,000	-	-	916,000	2,132,721	1,216,721
EXPENDITURES						
Public Safety						
New Detention Center	1,867,032	120,166,150	-	122,033,182	110,462,592	11,570,590
Total Public Safety	1,867,032	120,166,150	-	122,033,182	110,462,592	11,570,590
Total Expenditures	1,867,032	120,166,150	-	122,033,182	110,462,592	11,570,590
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(951,032)	(120,166,150)	-	(121,117,182)	(108,329,871)	12,787,311
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (951,032)</u>	<u>\$ (120,166,150)</u>	<u>\$ -</u>	<u>\$ (121,117,182)</u>	(108,329,871)	<u>\$ 12,787,311</u>
Fund Balance - Beginning of Year					116,426,840	
FUND BALANCE - END OF YEAR					<u>\$ 8,096,969</u>	

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – BUDGETARY BASIS –
MAJOR AND NONMAJOR CAPITAL PROJECTS FUNDS
SPORTS COMPLEX SALES TAX FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Interest	\$ 149,300	\$ -	\$ -	\$ 149,300	\$ 212,176	\$ 62,876
Total Revenues	149,300	-	-	149,300	212,176	62,876
EXPENDITURES						
Culture and Recreation:						
Repair, Maintenance, Management, and Operations	47,949,251	-	-	47,949,251	40,726,892	7,222,359
Total Culture and Recreation	47,949,251	-	-	47,949,251	40,726,892	7,222,359
Total Expenditures	47,949,251	-	-	47,949,251	40,726,892	7,222,359
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(47,799,951)	-	-	(47,799,951)	(40,514,716)	7,285,235
OTHER FINANCING SOURCES (USES)						
Transfers In	38,857,000	-	-	38,857,000	39,213,544	356,544
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (8,942,951)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,942,951)</u>	(1,301,172)	<u>\$ 7,641,779</u>
Fund Balance - Beginning of Year					131,433	
FUND BALANCE - END OF YEAR					<u>\$ (1,169,739)</u>	

**JACKSON COUNTY, MISSOURI
ENTERPRISE FUND**

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

JACKSON COUNTY, MISSOURI
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN UNRESTRICTED
NET POSITION – BUDGET AND ACTUAL – BUDGETARY BASIS
PARK ENTERPRISE FUND
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
REVENUES						
Charges for Services:						
Lease and Rental Charges	\$ -	\$ -	\$ -	\$ -	\$ 42,181	\$ 42,181
Park Fees	8,222,300	-	-	8,222,300	8,500,504	278,204
Total Charges for Services	8,222,300	-	-	8,222,300	8,542,685	320,385
Interest	-	-	-	-	9,535	9,535
Miscellaneous	-	-	-	-	182,530	182,530
Total Revenues	8,222,300	-	-	8,222,300	8,734,750	512,450
EXPENSES						
Culture and Recreation:						
Operations:						
Adair Park Softball Complex	-	78,427	-	78,427	-	78,427
Arbanas Golf Course	168,550	-	-	168,550	141,931	26,619
Construction Services	712,115	-	(5,025)	707,090	1,004,191	(297,101)
Heritage Programs and Museums	950,000	263,086	5,025	1,218,111	695,950	522,161
Information Technology	208,307	-	-	208,307	185,716	22,591
Marinas	1,124,713	-	-	1,124,713	981,666	143,047
Outdoor Recreational Day Camps	2,197,066	22,469	-	2,219,535	1,954,482	265,053
Recreation Programs	327,348	-	-	327,348	215,446	111,902
Registration and Permits	2,120,426	-	(100)	2,120,326	1,454,082	666,244
Special Events	359,923	-	-	359,923	280,488	79,435
Total Culture and Recreation	8,168,448	363,982	(100)	8,532,330	6,913,952	1,618,378
Total Expenses	8,168,448	363,982	(100)	8,532,330	6,913,952	1,618,378
OTHER FINANCING SOURCES (USES)						
Transfers Out	(838,341)	-	-	(838,341)	(838,340)	1
CHANGE IN NET POSITION	<u>\$ (784,489)</u>	<u>\$ (363,982)</u>	<u>\$ 100</u>	<u>\$ (1,148,371)</u>	982,458	<u>\$ 2,130,829</u>
Net Position - Beginning of Year					22,382,844	
Depreciation Expense					(696,499)	
NET POSITION - END OF YEAR					<u>\$ 22,668,803</u>	

**JACKSON COUNTY, MISSOURI
INTERNAL SERVICE FUNDS**

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

Self-Insurance - Health Fund is used to account for the activity pertaining to the County's and Associate's portion of the health self-insurance plans.

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2025**

	Self- Insurance	Self- Insurance-Health	Total
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 4,550,229	\$ 9,938,350	\$ 14,488,579
Receivables (net of allowance for uncollectible)	-	865,957	865,957
Other Assets	795,373	-	795,373
Total Current Assets	5,345,602	10,804,307	16,149,909
Noncurrent Assets:			
Restricted Assets:			
Cash and Cash Equivalents	49,372	-	49,372
Investments	679,351	-	679,351
Total Noncurrent Assets	728,723	-	728,723
 Total Assets	6,074,325	10,804,307	16,878,632
 LIABILITIES			
Current Liabilities:			
Accounts Payable	2,377	1,436,592	1,438,969
Incurred But Not Reported Payable	-	1,021,906	1,021,906
Claims and Judgments Payable	8,967,808	148,193	9,116,001
Total Current Liabilities	8,970,185	2,606,691	11,576,876
 Total Liabilities	8,970,185	2,606,691	11,576,876
 NET POSITION			
Restricted for Workers' Compensation Claims	728,723	-	728,723
Unrestricted	(3,624,583)	8,197,616	4,573,033
 Total Net Position	\$ (2,895,860)	\$ 8,197,616	\$ 5,301,756

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Self- Insurance	Self- Insurance-Health	Total
OPERATING REVENUES			
Charges for Services	\$ 7,363,698	\$ 27,865,334	\$ 35,229,032
Miscellaneous	14,023	139,796	153,819
Total Operating Revenues	<u>7,377,721</u>	<u>28,005,130</u>	<u>35,382,851</u>
OPERATING EXPENSES			
Contractual Services	<u>1,523,231</u>	<u>22,997,626</u>	<u>24,520,857</u>
Total Operating Expenses	<u>1,523,231</u>	<u>22,997,626</u>	<u>24,520,857</u>
OPERATING INCOME	5,854,490	5,007,504	10,861,994
NONOPERATING REVENUES			
Interest Income	<u>362,320</u>	-	<u>362,320</u>
Total Nonoperating Revenues	<u>362,320</u>	-	<u>362,320</u>
INCOME BEFORE TRANSFERS	6,216,810	5,007,504	11,224,314
Transfers In	<u>-</u>	<u>3,190,112</u>	<u>3,190,112</u>
CHANGE IN NET POSITION	6,216,810	8,197,616	14,414,426
Net Position (Deficit) - Beginning of Year	<u>(9,112,670)</u>	-	<u>(9,112,670)</u>
NET POSITION (DEFICIT) - END OF YEAR	<u><u>\$ (2,895,860)</u></u>	<u><u>\$ 8,197,616</u></u>	<u><u>\$ 5,301,756</u></u>

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED DECEMBER 31, 2025**

	Self- Insurance	Self- Insurance-Health	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers	\$ 7,095,642	\$ 27,139,173	\$ 34,234,815
Claims Paid	(6,072,599)	(20,390,935)	(26,463,534)
Net Cash Provided by Operating Activities	<u>1,023,043</u>	<u>6,748,238</u>	<u>7,771,281</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from Other Funds	-	3,190,112	3,190,112
Net Cash Provided by Noncapital Financing Activities	-	3,190,112	3,190,112
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received	368,150	-	368,150
Net Cash Provided by Investing Activities	<u>368,150</u>	<u>-</u>	<u>368,150</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,391,193	9,938,350	11,329,543
Cash and Cash Equivalents - Beginning of Year	<u>3,208,408</u>	<u>-</u>	<u>3,208,408</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 4,599,601</u></u>	<u><u>\$ 9,938,350</u></u>	<u><u>\$ 14,537,951</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Income	\$ 5,854,490	\$ 5,007,504	\$ 10,861,994
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Changes in Assets and Liabilities:			
Other Assets	(282,079)	-	(282,079)
Receivables	-	(865,957)	(865,957)
Accounts Payable	(1,625)	1,436,592	1,434,967
Incurred But Not Reported Payable	-	1,021,906	1,021,906
Claims and Judgments	(4,547,743)	148,193	(4,399,550)
Net Cash Provided by Operating Activities	<u><u>\$ 1,023,043</u></u>	<u><u>\$ 6,748,238</u></u>	<u><u>\$ 7,771,281</u></u>
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Change in Fair Value of Restricted Investment	<u><u>\$ (5,830)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (5,830)</u></u>

**JACKSON COUNTY, MISSOURI
CUSTODIAL FUNDS**

Fines and 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.

**JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2025**

	Fines and Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
ASSETS										
Cash and Cash Equivalents	\$ 415,283	\$ 1,036,845	\$ 603,520,373	\$ 1,428,518	\$ 109,244	\$ 19,103,547	\$ 413,932	\$ 155,325	\$ 53,733	\$ 626,236,800
Total Assets	415,283	1,036,845	603,520,373	1,428,518	109,244	19,103,547	413,932	155,325	53,733	626,236,800
LIABILITIES										
Due to Governments	415,283	1,036,845	603,508,030	-	-	-	-	154,061	-	605,114,219
Accrued Expense	-	-	12,343	-	-	-	-	1,264	-	13,607
Total Liabilities	415,283	1,036,845	603,520,373	-	-	-	-	155,325	-	605,127,826
NET POSITION										
Net Position Restricted for Other Governments, Organizations, and/or Individuals	-	-	-	1,428,518	109,244	19,103,547	413,932	-	53,733	21,108,974
Total Net Position	\$ -	\$ -	\$ -	\$ 1,428,518	\$ 109,244	\$ 19,103,547	\$ 413,932	\$ -	\$ 53,733	\$ 21,108,974

JACKSON COUNTY, MISSOURI
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	Fines and 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	\$ -	\$ 1,125,374	\$ 1,326,358,290	\$ -	\$ -	\$ 9,397,801	\$ -	\$ -	\$ -	\$ 1,336,881,465
Other Collections for Other Governments	520,675	-	-	-	-	-	-	1,107,617	-	1,628,292
Contributions to Inmate Accounts	-	-	-	-	-	-	2,483,877	-	-	2,483,877
Municipal Bond Collections	-	-	-	-	-	-	-	-	9,537	9,537
Total Contributions	520,675	1,125,374	1,326,358,290	-	-	9,397,801	2,483,877	1,107,617	9,537	1,341,003,171
Investment Earnings:										
Interest	-	-	82,380	1,424	-	18,282	-	-	-	102,086
Total Investment Income	-	-	82,380	1,424	-	18,282	-	-	-	102,086
Total Additions	520,675	1,125,374	1,326,440,670	1,424	-	9,416,083	2,483,877	1,107,617	9,537	1,341,105,257
DEDUCTIONS										
Taxes Distributed to Other Governments	-	1,125,374	1,326,440,670	-	-	1,212,990	-	-	-	1,328,779,034
Other Collections Distributed to Other Governments	520,675	-	-	-	-	-	-	1,107,617	-	1,628,292
Distributed to Inmates	-	-	-	-	-	-	343,294	-	-	343,294
Distributed to Detention Center Vendors	-	-	-	-	-	-	1,169,130	-	-	1,169,130
Bonds Distributed to Individuals	-	-	-	-	-	-	849,068	-	11,492	860,560
Total Deductions	520,675	1,125,374	1,326,440,670	-	-	1,212,990	2,361,492	1,107,617	11,492	1,332,780,310
CHANGE IN NET POSITION	-	-	-	1,424	-	8,203,093	122,385	-	(1,955)	8,324,947
Net Position - Beginning of Year	-	-	-	1,427,094	109,244	10,900,454	291,547	-	55,688	12,784,027
NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,428,518</u>	<u>\$ 109,244</u>	<u>\$ 19,103,547</u>	<u>\$ 413,932</u>	<u>\$ -</u>	<u>\$ 53,733</u>	<u>\$ 21,108,974</u>

STATISTICAL SECTION (UNAUDITED)

**JACKSON COUNTY, MISSOURI
STATISTICAL SECTION
(UNAUDITED)**

This part of Jackson County, Missouri's annual comprehensive 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	162–171
These schedules contain trend information to help the reader understand how the government's financial performance and well being have changed over time.	
Revenue Capacity	172–180
These schedules contain information to help the reader assess the government's most significant local revenue source, property tax, and sales tax.	
Debt Capacity	181–185
These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.	
Demographic and Economic Information	186–188
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.	
Operating Information	189–196
These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.	

**JACKSON COUNTY, MISSOURI
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities:										
Net Investment in Capital Assets	\$ 269,427,186	\$ 263,744,179	\$ 273,935,084	\$ 273,327,564	\$ 269,335,015	\$ 252,550,186	\$ 254,622,057	\$ 265,487,702	\$ 277,396,064	\$ 292,284,972
Restricted	147,007,863	40,819,446	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917
Unrestricted	120,853,685	241,668,756	144,581,929	155,720,401	111,569,269	88,846,647	66,641,028	38,426,011	12,289,843	14,217,555
Total Governmental Activities Net Position	537,288,734	546,232,381	499,115,675	472,884,061	410,726,508	372,461,891	349,768,262	332,499,928	317,131,477	332,787,444
Business-Type Activities:										
Net Investment in Capital Assets	13,487,688	13,847,881	12,462,951	11,967,848	12,121,173	12,425,802	12,606,840	12,573,261	12,263,483	11,429,732
Unrestricted	9,181,115	8,534,963	7,840,886	6,701,772	4,591,868	3,329,356	3,024,111	1,910,049	1,561,887	1,961,765
Total Business-Type Activities Net Position	22,668,803	22,382,844	20,303,837	18,669,620	16,713,041	15,755,158	15,630,951	14,483,310	13,825,370	13,391,497
Primary Government:										
Net Investment in Capital Assets	282,914,874	277,592,060	286,398,035	285,295,412	281,456,188	264,975,988	267,228,897	278,060,963	289,659,547	303,714,704
Restricted	147,007,863	40,819,446	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917
Unrestricted	130,034,800	250,203,719	152,422,815	162,422,173	116,161,137	92,176,003	69,665,139	40,336,060	13,851,730	16,179,320
Total Primary Government Net Position	<u>\$ 559,957,537</u>	<u>\$ 568,615,225</u>	<u>\$ 519,419,512</u>	<u>\$ 491,553,681</u>	<u>\$ 427,439,549</u>	<u>\$ 388,217,049</u>	<u>\$ 365,399,213</u>	<u>\$ 346,983,238</u>	<u>\$ 330,956,847</u>	<u>\$ 346,178,941</u>

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
PROGRAM REVENUES										
Governmental Activities:										
Charges for Services:										
Tax Collection Fees and Penalties	\$ 40,254,213	\$ 39,915,985	\$ 37,757,770	\$ 34,071,423	\$ 33,877,465	\$ 30,456,425	\$ 29,358,560	\$ 20,246,964	\$ 26,301,809	\$ 24,834,871
Recording Fees	3,149,408	2,879,931	2,772,135	3,383,589	4,419,556	3,960,192	3,259,158	2,390,933	3,221,115	3,315,274
Other Charges for Services	33,382,588	21,237,846	21,249,318	21,132,951	14,202,514	10,448,157	13,923,645	24,546,236	16,040,485	16,237,715
Total Charges for Services	76,786,209	64,033,762	61,779,223	58,587,963	52,499,535	44,864,774	46,541,363	47,184,133	45,563,409	44,387,860
Fines and Forfeitures	(3,161,700)	1,769,093	1,755,079	1,652,962	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101	2,835,135
Operating Grants and Contributions	41,523,819	71,859,376	46,913,079	73,939,386	73,173,958	117,044,306	22,540,857	26,896,866	22,420,517	25,577,594
Capital Grants and Contributions	-	2,801,918	1,112,720	12,562,705	1,606,633	15,055,237	3,342,185	2,928,351	2,034,785	156,425
Total Governmental Activities										
Program Revenues	115,148,328	140,464,149	111,560,101	146,743,016	128,837,823	178,186,142	74,445,152	79,277,210	72,630,812	72,957,014
Business-Type Activities:										
Charges for Services	8,542,685	8,732,713	8,227,403	7,402,048	6,354,073	4,897,747	5,794,390	5,712,265	5,721,210	5,469,743
Capital Grants and Contributions	-	-	-	67,288	-	-	78,029	83,486	5,924	-
Total Business-Type Activities										
Program Revenues	8,542,685	8,732,713	8,227,403	7,469,336	6,354,073	4,897,747	5,872,419	5,795,751	5,727,134	5,469,743
Total Primary Government										
Program Revenues	123,691,013	149,196,862	119,787,504	154,212,352	135,191,896	183,083,889	80,317,571	85,072,961	78,357,946	78,426,757
EXPENSES										
Governmental Activities:										
General Government	108,763,370	88,761,252	89,980,181	95,624,655	89,396,584	93,438,760	78,288,172	86,008,529	85,257,754	84,361,185
Public Safety	92,327,248	82,557,348	73,624,407	80,246,051	56,972,323	55,453,846	60,644,385	60,777,978	57,861,434	54,994,306
Roads, Highways, and Bridges	14,726,975	7,940,917	9,394,471	9,311,293	8,920,832	10,051,032	9,749,005	10,236,730	10,619,690	12,004,388
Health, Welfare, and										
Community Development	70,956,930	69,382,458	78,652,361	41,605,125	59,747,223	108,409,212	17,780,365	17,202,084	14,998,002	11,921,395
Culture and Recreation	86,292,929	106,422,987	79,655,959	77,311,338	71,279,764	65,665,679	76,824,741	67,147,877	70,582,679	67,938,175
Interest on Long-Term Debt	26,633,922	27,868,872	25,398,949	17,228,211	18,623,472	19,916,949	21,207,262	22,415,399	23,597,199	24,667,039
Total Governmental										
Activities Expenses	399,701,374	382,933,834	356,706,328	321,326,673	304,940,198	352,935,478	264,493,930	263,788,597	262,916,758	255,886,488
Business-Type Activities:										
Park Enterprise	7,610,451	6,262,820	5,949,279	4,877,364	4,774,406	4,150,643	4,642,249	4,672,393	4,826,436	5,301,552
Total Primary Government										
Expenses	407,311,825	389,196,654	362,655,607	326,204,037	309,714,604	357,086,121	269,136,179	268,460,990	267,743,194	261,188,040
NET REVENUE (EXPENSE)										
Governmental Activities	(284,553,046)	(242,469,685)	(245,146,227)	(174,583,657)	(176,102,375)	(174,749,336)	(190,048,778)	(184,511,387)	(190,285,946)	(182,929,474)
Business-Type Activities	932,234	2,469,893	2,278,124	2,524,684	1,579,667	747,104	1,152,141	1,039,872	894,774	168,191
Total Primary Government										
Net Expense	<u>\$ (283,620,812)</u>	<u>\$ (239,999,792)</u>	<u>\$ (242,868,103)</u>	<u>\$ (172,058,973)</u>	<u>\$ (174,522,708)</u>	<u>\$ (174,002,232)</u>	<u>\$ (188,896,637)</u>	<u>\$ (183,471,515)</u>	<u>\$ (189,391,172)</u>	<u>\$ (182,761,283)</u>

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
GENERAL REVENUES AND OTHER										
CHANGES IN NET POSITION										
Governmental Activities:										
Property Taxes	\$ 89,855,023	\$ 93,414,584	\$ 96,975,531	\$ 88,004,482	\$ 82,314,205	\$ 79,389,134	\$ 83,634,371	\$ 78,246,546	\$ 55,304,826	\$ 50,584,622
Sales Taxes	143,190,445	157,665,990	148,216,331	141,697,643	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590	112,587,465
Financial Institution Taxes	70,324	91,563	75,887	177,178	434,623	438,776	450,990	178,439	214,007	216,305
Cigarette Tax	1,307,301	1,355,476	1,397,102	1,620,753	1,742,315	1,822,000	1,864,528	1,920,797	2,071,439	2,143,401
Gasoline Tax	1,691,260	1,631,778	1,175,578	1,033,009	836,886	757,620	759,748	739,175	748,311	746,791
Vehicle Sales Tax	346,088	295,934	281,296	263,136	277,635	251,780	219,507	210,700	213,630	203,233
Motor Vehicle Tax	135,378	141,862	118,091	124,128	125,394	106,647	110,017	106,231	89,164	103,732
County Stock Insurance Tax	266,404	233,855	337,103	325,411	226,025	192,146	344,504	168,562	131,640	115,516
Franchise Fees	13,427	1,301	3,887	-	-	-	-	-	-	-
Unrestricted Investment Earnings	13,144,880	22,331,138	20,564,319	2,397,395	41,089	869,212	2,018,441	969,527	313,073	83,828
Miscellaneous	1,768,642	11,584,570	1,394,376	1,865,579	827,461	752,893	5,179,029	1,262,245	808,606	1,481,685
Transfers	838,340	838,340	838,340	838,340	838,340	838,340	142,949	642,693	642,693	642,693
Total Governmental Activities	252,627,512	289,586,391	271,377,841	238,347,054	214,366,992	197,442,965	213,304,502	199,879,838	174,629,979	168,909,271
Business-Type Activities:										
Unrestricted Investment Earnings	9,535	9,904	11,140	-	-	-	-	-	-	-
Miscellaneous	182,530	437,550	183,293	202,947	216,556	215,443	167,796	177,275	175,868	152,565
Transfers	(838,340)	(838,340)	(838,340)	(838,340)	(838,340)	(838,340)	(142,949)	(642,693)	(642,693)	(642,693)
Total Business-Type Activities	(646,275)	(390,886)	(643,907)	(635,393)	(621,784)	(622,897)	24,847	(465,418)	(466,825)	(490,128)
Total Primary Government	251,981,237	289,195,505	270,733,934	237,711,661	213,745,208	196,820,068	213,329,349	199,414,420	174,163,154	168,419,143
CHANGES IN NET POSITION										
Governmental Activities	(31,925,534)	47,116,706	26,231,614	63,763,397	38,264,617	22,693,629	23,255,724	15,368,451	(15,655,967)	(14,020,203)
Business-Type Activities	285,959	2,079,007	1,634,217	1,889,291	957,883	124,207	1,176,988	574,454	433,873	(321,937)
Total Primary Government	<u>\$ (31,639,575)</u>	<u>\$ 49,195,713</u>	<u>\$ 27,865,831</u>	<u>\$ 65,652,688</u>	<u>\$ 39,222,500</u>	<u>\$ 22,817,836</u>	<u>\$ 24,432,712</u>	<u>\$ 15,942,905</u>	<u>\$ (15,222,094)</u>	<u>\$ (14,342,140)</u>

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
GENERAL GOVERNMENTAL REVENUE BY SOURCE (1)
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Inter- Governmental</u>	<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>Interest</u>	<u>Miscellaneous</u>	<u>Total</u>
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
2023	244,713,428	1,922,716	48,025,799	59,856,507	1,755,079	20,242,311	1,308,809	377,824,649
2024	255,825,113	2,167,678	74,661,294	61,866,084	1,769,093	11,844,979	10,841,470	418,975,711
2025	243,927,402	2,119,205	41,523,819	63,958,829	(674,515)	12,791,716	1,614,823	365,261,279

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

**JACKSON COUNTY, MISSOURI
GENERAL GOVERNMENTAL TAX REVENUE BY SOURCE (1)
LAST TEN FISCAL YEARS**

Fiscal Year	General Property Taxes	Sales Tax	Financial Institution Tax	Cigarette Tax	Other State Collected Taxes	Total
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
2023	93,108,153	148,216,331	75,887	1,397,102	1,915,955	244,713,428
2024	94,407,354	157,665,990	91,563	1,355,476	2,304,730	255,825,113
2025	96,906,775	143,190,444	70,324	1,307,301	2,452,558	243,927,402

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

**JACKSON COUNTY, MISSOURI
FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund:										
Nonspendable:										
Prepaid Expenditures	\$ 106,905	\$ 306,946	\$ 292,293	\$ 341,044	\$ 297,583	\$ 85,112	\$ 102,581	\$ 180,948	\$ 174,076	\$ 218,799
Assigned:										
Wellness Education	185,386	185,777	221,212	194,108	196,621	202,832	228,696	145,321	102,330	94,174
Elevator Modernization	-	-	-	-	522,538	3,042,137	-	-	-	-
Equipment	-	-	-	318,928	1,013,558	219,376	-	-	-	-
Asset Purchases (Encumbrances)	749,612	1,669,576	904,316	-	-	-	-	-	-	-
Construction (Encumbrances)	4,470,932	16,910,812	2,059,823	-	-	-	-	-	-	-
Detention Center (Encumbrances)	359,323	1,263,319	3,148,164	-	-	-	-	-	-	-
Mass Appraisal System (Encumbrances)	44,956	545,748	2,054,246	5,358,508	7,095,108	16,362,932	-	-	-	-
Compensation Study (Encumbrances)	-	-	-	-	-	-	17,625	-	-	-
Law Enforcement (Encumbrances)	-	-	-	-	-	-	1,309,400	-	-	-
Homeless Assistance (Encumbrance)	-	-	-	-	-	-	-	-	-	36,750
Courthouse Renovation (Encumbrances)	-	-	-	-	-	-	-	-	-	469,312
Detention Center Renovation (Encumbrances)	-	-	-	-	-	-	-	36,971	1,490,339	530,785
Maintenance and Repair (Encumbrances)	51,490	1,304,220	789,058	1,769,399	196,131	1,305,167	8,445,112	588,800	119,475	126,850
Purchases on Order (Encumbrances)	-	-	-	1,139,026	893,412	1,059,083	1,225,164	911,012	871,481	426,024
Supplies (Encumbrances)	154,709	143,427	308,242	-	-	-	-	-	-	-
Contractual Services (Encumbrances)	2,312,949	1,817,070	2,096,612	15,001,977	5,786,104	3,970,579	939,669	189,142	437,105	233,339
Compensated Absences	9,495,223	8,957,561	6,584,802	6,463,652	5,983,744	6,062,256	5,437,701	5,506,125	4,473,093	4,138,902
Subsequent Year Appropriation	70,865,265	28,604,747	23,698,460	5,554,266	6,728,838	10,121,986	15,795,049	31,248,843	9,983,094	8,481,758
Unassigned	57,146,866	117,845,562	95,997,618	104,011,844	70,684,767	47,313,324	42,515,716	12,201,084	10,197,956	9,610,328
Total General Fund	145,943,616	179,554,765	138,154,846	140,152,752	99,398,404	89,744,784	76,016,713	51,008,246	27,848,949	24,367,021

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
All Other Governmental Funds:										
Nonspendable:										
Prepaid Expenditures	\$ 970	\$ 25,589	\$ 295,295	\$ 295,295	\$ 73,004	\$ 11,312	\$ 4,793	\$ 124,222	\$ 19,515	\$ 61,118
Restricted:										
Prosecuting Attorney's Activities	973,337	1,360,259	559,224	559,224	844,038	780,017	630,641	628,027	369,672	470,226
Assessment Maintenance	3,479,607	5,356,906	8,110,801	8,110,801	14,021,779	8,665,121	4,772,863	4,228,303	3,478,377	3,331,141
Asset Purchases	1,308,183	446,667	3,131,707	3,131,707	-	-	-	-	-	-
Construction	-	231,014	529,622	529,622	-	-	-	-	-	-
Contractual Services	544,219	22,249	17,051	17,051	-	-	-	-	-	-
Repair and Maintenance	301,237	2,483,505	545,188	545,188	-	-	-	-	-	-
Detention Center	8,096,969	120,166,150	249,777,513	249,777,513	-	-	-	-	-	-
Building Repair and Maintenance	-	-	-	-	2,409,548	-	-	-	-	-
Property Tax Collection Activities	-	-	-	-	-	-	1,889,244	-	1,708,058	1,775,175
Information Technology	-	-	-	-	-	-	-	1,899,429	13,526	149,254
Document Preservation	506,711	531,773	560,793	560,793	568,426	477,020	194,891	277,878	264,458	89,323
Emergency Telephone System	15,476,146	11,757,981	7,615,956	7,615,956	5,506,655	4,614,016	119,671	116,607	502,939	1,245,321
Courthouse Renovation	-	-	-	-	-	-	-	-	1,000	97,265
Emergency Rental Assistance	-	-	-	-	8,359,897	-	-	-	-	-
Supplies	129,972	61,115	20,598	20,598	-	-	-	-	-	-
Homeless Assistance	184,012	209,585	190,957	190,957	229,627	502,267	304,036	246,807	225,537	146,794
Parking Garage (capital projects)	-	-	-	-	-	-	-	-	-	49,333
Anti-Crime Activities	14,415,270	16,028,297	14,128,269	14,128,269	12,121,350	16,129,343	13,036,041	11,228,478	10,306,514	8,970,556
Domestic Violence Shelter Funding	122,663	85,058	77,413	77,413	55,235	27,812	16,759	13,461	47,693	57,092
Criminal Justice Center (Capital Projects)	-	-	-	-	-	-	-	-	-	278
Law Enforcement	1,968,698	1,639,790	1,431,180	1,431,180	1,476,381	1,398,813	1,013,013	924,618	1,318,029	1,551,935
NE Rennau Renovation	-	-	-	-	-	-	-	-	-	173,070
Crime Prevention (Capital Projects)	-	-	-	-	-	-	-	-	-	72,920
Detention Center Renovation	-	-	-	-	-	-	59,495	16,693	35,161	1,006,443
Road Construction and Maintenance	7,236,462	6,453,259	6,454,962	6,454,962	6,950,622	5,037,824	8,956,650	11,174,343	13,472,900	16,308,021
Health and Welfare	36,538,686	31,924,964	13,656,008	13,656,008	17,812,797	12,632,472	4,717,080	5,957,417	5,524,755	4,032,238
Juvenile Services	81,545	19,509	28,241	28,241	3,611	1,198	1,390	-	-	-
Animal Shelter	-	-	-	-	-	-	-	8,873	48,111	47,969
Sewer System Service	95,297	98,987	159,531	159,531	141,663	121,652	164,154	219,557	233,294	234,398
Truman Sports Complex Activities	-	131,433	18,774,728	18,774,728	9,831,777	5,191,284	23,293,801	11,895,081	12,782,759	13,201,824
Culture and Recreation	7,346,572	8,327,943	7,793,198	7,793,198	8,558,142	9,395,708	9,103,335	4,347,791	3,946,133	4,547,371
Rock Island Railroad Project	263,414	299,278	299,279	299,279	523,129	430,270	9,657,681	392,950	3,907,030	2,182,965
Debt Service	26,976,903	26,844,063	40,120,150	40,120,150	26,619,336	25,078,517	5,456,326	25,554,016	24,673,786	24,100,392
Compensated Absences	2,791,384	2,639,678	1,954,110	1,954,110	1,783,011	1,892,998	1,933,826	1,963,016	2,776,294	2,570,353
Available for Grant Match	-	431,068	455,292	455,292	-	689,076	-	2,431,470	66,072	34,546
Unassigned	(2,800,038)	(6,570,383)	(10,115,830)	(10,115,830)	(23,958,606)	(3,942,112)	(4,861,542)	(47,522)	(790,716)	(1,976)
Total All Other Governmental Funds	126,038,219	231,005,737	366,571,236	366,571,236	93,931,422	89,134,608	80,464,148	83,601,515	84,930,897	86,505,345
 Total Governmental Funds	<u>\$ 271,981,835</u>	<u>\$ 410,560,502</u>	<u>\$ 504,726,082</u>	<u>\$ 506,723,988</u>	<u>\$ 193,329,826</u>	<u>\$ 178,879,392</u>	<u>\$ 156,480,861</u>	<u>\$ 134,609,761</u>	<u>\$ 112,779,846</u>	<u>\$ 110,872,366</u>

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
REVENUES										
Taxes:										
Property Taxes	\$ 96,906,775	\$ 94,407,354	\$ 93,108,153	\$ 88,363,388	\$ 83,046,071	\$ 78,483,600	\$ 78,249,988	\$ 77,966,361	\$ 55,839,423	\$ 53,208,368
Sales Taxes	143,190,444	157,665,990	148,216,331	141,697,643	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590	112,587,465
Other Taxes	3,830,183	3,751,769	3,388,944	3,543,615	3,642,878	3,568,969	3,749,294	3,323,904	3,468,191	3,528,978
Licenses and Permits	2,119,205	2,167,678	1,922,716	2,207,650	2,049,758	1,941,153	2,076,179	1,492,840	1,398,460	1,719,688
Intergovernmental	41,523,819	74,661,294	48,025,799	86,502,091	74,780,591	123,179,879	25,883,042	29,825,217	24,455,302	25,734,019
Charges for Services	63,958,829	61,866,084	59,856,507	56,380,313	50,449,777	42,923,621	44,465,184	45,691,293	44,164,949	42,668,172
Fines and Forfeitures	(674,515)	1,769,093	1,755,079	1,652,962	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101	2,835,135
Interest	12,791,716	21,992,482	20,242,311	2,233,350	41,089	839,603	1,885,184	868,009	269,759	70,331
Miscellaneous	1,614,823	10,841,470	1,308,809	1,762,953	815,287	731,613	5,023,534	1,256,077	753,518	1,428,660
Total Revenues	365,261,279	429,123,214	377,824,649	384,343,965	343,086,167	364,914,680	281,933,570	278,126,484	247,054,293	243,780,816
EXPENDITURES										
General Government	87,727,478	82,722,273	88,441,503	117,337,762	109,413,289	99,908,489	85,761,742	89,149,619	85,662,721	84,777,303
Public Safety	99,045,823	91,740,005	75,115,282	80,842,621	57,964,860	55,741,116	59,502,921	59,836,413	54,979,213	52,262,811
Roads, Highways, and Bridges	16,570,465	9,243,538	11,449,545	10,207,546	10,428,381	10,013,334	10,003,544	9,605,936	10,231,801	11,813,765
Health, Welfare, and Community Development	70,291,327	69,645,813	80,419,107	40,163,517	61,115,653	106,031,953	15,340,861	14,541,290	12,065,673	9,250,846
Culture and Recreation	58,108,222	73,419,437	47,509,581	43,679,081	38,120,668	38,284,301	41,732,005	32,844,861	33,747,676	29,840,402
Capital Outlay:										
General Government	-	-	-	-	-	-	-	-	-	216,854
Public Safety	110,449,037	140,219,847	42,502,559	-	-	-	-	-	-	-
Roads, Highways, and Bridges	-	-	-	-	-	-	-	-	-	-
Health, Welfare, and Community Development	-	-	-	-	-	-	-	39,600	-	-
Culture and Recreation	95,000	254,216	395,875	2,108,755	8,127,886	1,324,863	1,390,202	4,019,859	2,007,733	51,667,198
Debt Service:										
Principal Retirement	34,832,597	31,883,168	29,614,489	28,336,306	26,326,634	27,060,853	25,891,956	24,833,094	24,089,508	25,977,208
Interest and Fiscal Charges	24,725,688	26,075,666	20,947,196	15,488,587	16,638,177	19,405,442	21,107,244	22,068,590	23,005,181	23,004,729
Bond Issuance Costs	-	-	1,614,426	-	172,373	89,087	-	-	-	689,540
Payment to Bond Escrow Agent	-	-	-	-	-	252,268	-	-	-	-
Total Expenditures	501,845,637	525,203,963	398,009,563	338,164,175	328,307,921	358,111,706	260,730,475	256,939,262	245,789,506	289,500,656
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(136,584,358)	(96,080,749)	(20,184,914)	46,179,790	14,778,246	6,802,974	21,203,095	21,187,222	1,264,787	(45,719,840)

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN FISCAL YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
OTHER FINANCING SOURCES (USES)										
Software Subscription Issuance	\$ 357,462	\$ -	\$ 6,624,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease Issuance	-	1,111,628	-	138,876	-	-	525,056	-	-	-
Issuance of Debt	-	-	273,985,000	-	9,760,000	4,060,000	-	-	-	51,950,000
Premium on Bond Issuance	-	-	9,378,487	-	1,448,910	133,696	-	-	-	1,728,801
Payment to Bond Escrow Agent	-	-	-	-	(11,024,324)	(4,193,696)	-	-	-	-
Insurance Proceeds	-	-	-	-	-	8,919,664	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Transfers In	75,871,299	62,877,500	82,146,959	57,966,089	39,860,701	43,484,865	43,846,067	41,944,743	42,973,419	41,680,251
Transfers Out	(78,223,070)	(62,073,959)	(81,308,619)	(57,127,749)	(39,332,361)	(42,646,524)	(43,703,118)	(41,302,050)	(42,330,726)	(41,037,558)
Total Other Financing Sources	(1,994,309)	1,915,169	290,826,822	977,216	712,926	9,758,005	668,005	642,693	642,693	54,321,494
NET CHANGE IN FUND BALANCES	\$ (138,578,667)	\$ (94,165,580)	\$ 270,641,908	\$ 47,157,006	\$ 15,491,172	\$ 16,560,979	\$ 21,871,100	\$ 21,829,915	\$ 1,907,480	\$ 8,601,654
Debt Service as a Percentage of Noncapital Expenditures	15.8%	15.8%	15.3%	13.9%	14.6%	13.5%	18.6%	19.0%	19.8%	21.0%

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS**

Fiscal Year	General Government	Public Safety	Roads, Highways, and Bridges	Health, Welfare, and Community Development	Culture and Recreation	Debt Service	Total
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
2023	88,441,503	117,617,841	11,449,545	80,419,107	47,905,456	52,176,111	398,009,563
2024	82,722,273	86,427,136	9,243,538	69,645,813	17,029,949	57,958,834	323,027,543
2025	87,727,478	99,032,268	16,750,465	70,291,327	17,381,330	59,558,285	350,741,153

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

JACKSON COUNTY, MISSOURI
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)
LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property		Railroad and Utility		Total		Ratio of Total Assessed to Total Estimated Actual Value	Total Direct Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
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
2023	14,322,918,275	67,424,629,753	2,635,300,114	7,905,900,342	626,120,802	1,938,041,900	17,584,339,191	77,268,571,995	22.8	0.5116
2024	14,154,992,749	66,664,062,957	2,583,896,956	7,751,690,868	623,018,936	1,929,170,254	17,361,908,641	76,344,924,079	22.7	0.5056
2025	15,141,715,688	69,665,642,967	2,480,764,575	7,442,293,725	669,742,804	2,072,318,239	18,292,223,067	79,180,254,931	23.1	0.5056

(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.

**JACKSON COUNTY, MISSOURI
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Jackson County:										
General	0.1381	0.1331	0.1349	0.2446	0.2123	0.2162	0.2455	0.2127	0.2010	0.2010
Health	0.1460	0.1409	0.2259	0.1801	0.2095	0.1921	0.1647	0.1405	0.1440	0.1440
Park	0.0851	0.0822	0.1416	0.1203	0.1204	0.1108	0.1100	0.0949	0.0962	0.0962
Special Road and Bridge	0.1333	0.1287	0.1989	0.0660	0.0688	0.0633	0.0718	0.0635	0.0644	0.0644
Total Levy	0.5025	0.4849	0.7013	0.6110	0.6110	0.5824	0.5920	0.5116	0.5056	0.5056
Cities:										
Blue Springs	0.7281	0.7184	0.7175	0.6463	0.6817	0.6366	0.6366	0.5759	0.5801	0.5743
Buckner	0.6172	0.6005	0.5900	0.5296	0.5489	0.5067	0.5067	0.4387	0.4509	0.4509
Grain Valley	1.7294	1.7294	1.6294	1.5994	1.5994	1.4494	1.4494	1.0781	1.0886	0.9605
Grandview	1.4891	1.4573	1.4749	1.2956	1.3490	1.2866	1.2867	1.1528	1.1735	1.1735
Greenwood	1.5309	1.3738	1.3673	1.2420	1.2177	1.1309	1.1181	0.9547	0.9813	0.9937
Independence	0.7216	0.7031	0.7105	0.6078	0.6672	0.6103	0.6059	0.4759	0.4892	0.6657
Kansas City	1.5906	1.6006	1.6783	1.5960	1.7529	1.6981	1.6918	1.4953	1.5291	1.5073
Lake Lotawana	0.4464	0.4194	0.4194	0.3140	0.3347	0.3167	0.3167	0.2276	0.2488	0.2581
Lake Tapawingo	3.0433	3.0054	2.7272	2.2873	2.2999	2.2093	2.0093	1.3500	1.3223	0.6886
Lee's Summit	1.5398	1.5154	1.5154	1.3936	1.4563	1.4199	1.4199	1.2794	1.2877	1.2876
Levasy	0.8320	0.8320	0.8390	0.9740	1.0000	0.6183	0.6239	0.4156	0.5577	0.5126
Lone Jack	1.4844	1.4716	1.1231	1.0104	1.0242	0.5645	0.5667	0.4730	1.0524	0.9569
Oak Grove	0.8504	0.8424	0.8419	0.7647	0.7647	0.7647	0.7647	0.7647	0.7647	0.7647
Pleasant Hill	1.0007	0.9798	0.9798	1.1944	1.1944	1.1876	1.1876	1.1345	1.1663	1.0927
Raytown	0.5293	0.5058	0.5149	0.4630	0.4791	0.4765	0.4757	0.3792	0.3905	0.3993
Riverbend	0.3111	0.5000	0.4163	0.3281	0.5000	0.4040	0.4040	0.3935	0.3984	0.1837
Sibley	0.4079	0.4066	0.4078	0.3666	0.3666	0.3572	0.3572	0.2746	0.2959	0.3140
Sugar Creek	1.1300	1.0448	1.0469	0.9579	0.9910	0.9696	0.9700	0.7397	0.8006	0.7861
School Districts:										
Blue Springs Reorganized #4	5.7286	5.7286	5.7286	5.5500	5.7286	5.7286	5.7286	5.0635	5.1700	5.1685
Center District #58	6.7828	6.5147	6.6139	5.4374	6.1501	5.6557	5.6815	4.8923	4.9900	4.9825
Fort Osage Reorganized #1	5.7000	6.3700	6.3700	6.3700	6.3700	6.3700	6.3700	6.2500	6.2500	6.2500
Grain Valley Reorganized #5	5.4579	5.4255	5.4163	4.9970	5.1059	4.9263	4.9271	4.4882	4.7400	4.7396
Grandview Consolidated #4	5.8047	5.6094	5.6255	5.1430	5.3557	5.9557	5.9559	5.6620	5.7600	5.6500
Hickman Mills Consolidated #1	6.5575	6.2232	7.0402	5.5784	5.8891	5.5074	6.8667	5.8273	5.9300	6.1517
Independence District #30	5.9130	5.8010	5.8010	5.4977	5.5381	5.4371	5.4371	5.1171	5.2400	5.2371
Kansas City District #33	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9600	5.4699
Lee's Summit Reorganized #7	5.9957	5.8777	5.8811	5.3280	5.4705	5.4837	5.3089	4.7112	4.7300	4.7391
Lone Jack Consolidated #6	5.4287	5.3484	5.3484	5.3484	5.3484	5.3484	5.3484	4.7698	4.8800	4.8785
Oak Grove Reorganized #6	5.1062	4.8288	5.0367	5.0367	5.1383	5.1534	5.1582	4.6876	4.7700	4.7731
Raytown Consolidated #2	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS (CONTINUED)
(PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Fire Districts:										
Central	1.1762	1.1566	1.1519	1.0292	1.0886	1.3440	1.3449	1.1847	1.2078	1.2033
Fort Osage	1.6551	1.6528	1.6528	1.5697	1.7389	1.6596	1.6426	1.4371	1.4925	1.4965
Inter City	1.4453	1.3135	1.3421	1.2146	1.1846	1.0965	1.3740	1.2581	1.1142	0.9004
Lake Lotawana	0.8222	0.7765	0.6851	0.6664	0.6985	-	-	-	-	-
Lone Jack	1.1456	1.1306	1.1146	0.9733	0.9901	0.9117	1.1117	0.9099	0.9421	1.6425
Prairie	1.0008	0.9900	1.0253	0.9134	0.9260	-	-	-	-	-
Raytown	0.9756	0.9986	1.0386	1.3244	1.3373	1.3068	1.2672	1.0832	1.1085	1.1169
Sni Valley	0.9184	0.9048	0.9567	1.0842	1.3805	1.1948	1.1635	1.0643	1.0287	1.0046
Southern Jackson County	-	-	-	-	-	0.6801	1.1900	1.0114	1.0384	1.0384
Libraries and Colleges:										
Kansas City Library	0.4940	0.4676	0.5065	0.5644	0.5644	0.5504	0.5543	0.4762	0.5166	0.4790
Mid-Continent Library	0.3153	0.3963	0.3963	0.3633	0.3696	0.3468	0.3240	0.2911	0.3152	0.3119
KC Metropolitan Community College	0.2339	0.2297	0.2305	0.2047	0.2128	0.2028	0.2028	0.1780	0.1806	0.1767
Water Districts:										
Jackson County #17	0.0582	0.0575	0.0575	0.0512	0.0510	0.0464	0.0464	0.0386	0.0386	0.0391
Other Entities:										
Independence Square Benefit District	0.5749	0.5749	0.5749	0.5614	0.5826	0.5876	0.5878	0.5755	0.5755	0.5195
Mental Health	0.1201	0.1160	0.1171	0.1008	0.1056	0.1077	0.1113	0.0953	0.0974	0.0969
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	0.0738	0.0713	0.0720	0.0620	0.0649	0.0663	0.0836	0.0716	0.0732	0.0728
Senior Citizens Services Fund	-	-	-	-	-	-	-	-	-	0.0500
State of Missouri Blind Pension	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Source: County Collector's Office

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

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
PRINCIPAL TAXPAYERS
DECEMBER 31, 2025 AND 2016**

Taxpayer	Type of Business	2025 Assessed Valuation	2025		2016 Assessed Valuation	2016	
			Percentage of Total Assessed Valuation (1)	Total Tax Receipts		Percentage of Total Assessed Valuation (2)	Total Tax Receipts
Evergy/Kansas City Power & Light	Utilities	\$ 363,247,658	1.99%	\$ 3,401,950	\$ 226,157,187	2.29%	\$ 22,154,319
Southern Union Company	Transportation	175,721,165	0.96%	976,307	40,397,773	0.41%	3,723,795
Evergy West/KCPL_GMOC	Utilities	154,458,149	0.84%	858,170	124,463,028	1.26%	12,268,657
Cerner Properties Inc	Electronic health records	82,481,845	0.45%	458,374			
Country Club Plaza JV LLC	Real estate investment	64,854,387	0.35%	360,332	32,404,994	0.33%	3,727,246
Google Fiber	Communications	62,083,366	0.34%	344,935	92,096,728	0.93%	7,918,697
Union Pacific Railroad	Railroad	50,779,539	0.28%	282,131	36,255,805	0.37%	3,486,153
Hallmark & Crown Properties	Greeting cards, hotel, and retail sales	39,647,723	0.22%	219,066	58,857,408	0.60%	5,851,725
Federal Reserve Bank of KC	Finance	36,959,447	0.20%	205,347			
H&R Bock Services	Professional services	34,367,354	0.19%	161,943			
AT&T/Southwestern Bell	Communications				67,275,768	0.68%	5,576,661
Bayer Corporation	Pharmaceutical				32,268,732	0.33%	2,583,072
Town Pavilion Holdings LLC	Retail shopping center				23,406,989	0.24%	2,448,752
Total		<u>\$ 1,064,600,633</u>	<u>5.82%</u>	<u>7,268,555</u>	<u>\$ 733,584,412</u>	<u>7.43%</u>	<u>\$ 69,739,077</u>
(1) 2025 Total Assessed Valuation	\$	18,292,223,067					
(2) 2016 Total Assessed Valuation	\$	9,871,051,818					

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
TOTAL PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Levied	Original Tax Levy	Adjustments to Original Tax Levy	Adjusted Tax Levy	Current Tax Collections (1)	Percentage of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collected to Adjusted Tax Levy	Outstanding Delinquent Tax	Outstanding Delinquency to Adjusted Tax Levy
2016	\$ 936,279,882	\$ (4,126,920)	\$ 932,152,962	\$ 861,543,904	92.0	\$ 70,513,381	\$ 932,057,284	100.0	\$ 95,678	0.0
2017	993,829,297	(5,753,997)	988,075,299	912,715,709	91.8	75,309,239	988,024,948	100.0	50,352	0.0
2018	1,050,178,173	(8,887,557)	1,041,290,616	968,625,061	92.2	72,538,318	1,041,163,380	100.0	127,237	0.0
2019	1,199,676,761	(78,708,492)	1,120,968,269	1,026,762,298	85.6	88,589,731	1,115,352,028	99.5	5,616,240	0.5
2020	1,166,507,911	(2,577,206)	1,163,930,705	1,063,943,249	91.2	93,759,208	1,157,702,457	99.5	6,228,248	0.5
2021	1,247,032,151	(9,697,344)	1,237,334,808	1,138,095,299	91.3	91,059,663	1,229,154,962	99.3	8,179,846	0.7
2022	1,316,293,376	(7,958,635)	1,308,334,740	1,203,096,720	91.4	91,217,423	1,294,314,143	98.9	14,020,598	1.1
2023	1,485,820,738	(46,528,631)	1,439,292,107	1,315,936,901	88.6	97,153,488	1,413,090,389	98.2	26,201,718	1.8
2024	1,485,586,959	1,014,803	1,486,601,761	1,368,237,834	92.1	73,288,388	1,441,526,222	97.0	45,075,540	3.0
2025	1,599,206,034	(12,395,355)	1,586,810,679	1,462,485,194	91.5	-	1,462,485,194	92.2	124,325,485	7.8

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
JACKSON COUNTY'S PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Levied	Original Tax Levy	Adjustments to Original Tax Levy	Adjusted Tax Levy	Current Tax Collections (1)	Percentage of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Tax Collected to Adjusted Tax Levy	Outstanding Delinquent Tax	Outstanding Delinquency to Adjusted Tax Levy
2016	\$ 52,031,304	\$ (359,504)	\$ 51,671,801	\$ 46,574,495	89.5	\$ 5,090,670	\$ 51,665,165	100.0	\$ 6,636	0.0
2017	53,506,595	(369,686)	53,136,909	47,846,764	89.4	5,286,327	53,133,091	100.0	3,818	0.0
2018	78,187,416	(700,798)	77,486,618	70,823,968	90.6	6,651,330	77,475,298	100.0	11,319	0.0
2019	81,870,583	(3,427,958)	78,442,626	69,846,838	85.3	7,568,745	77,415,583	98.7	1,027,042	1.3
2020	79,118,707	187,026	79,305,733	70,507,606	89.1	7,709,500	78,217,106	98.6	1,088,627	1.4
2021	82,587,442	(782,115)	81,805,327	73,158,668	88.6	7,262,790	80,421,458	98.3	1,383,869	1.7
2022	89,278,348	(480,942)	88,797,405	78,794,625	88.3	7,919,743	86,714,369	97.7	2,083,037	2.3
2023	95,711,796	(2,599,053)	93,112,742	81,993,644	85.7	7,940,411	89,934,055	96.6	3,178,687	3.4
2024	92,929,314	136,115	93,065,429	83,597,364	90.0	5,657,843	89,255,207	95.9	3,810,221	4.1
2025	96,321,574	(780,733)	95,540,841	86,545,424	89.9	-	86,545,424	90.6	8,995,417	9.4

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

	2017	2018	2019	2020	2021	2022	2023	2024	2025
NAICS Category									
Agriculture, Forestry, Fishing, and Hunting	\$ 94,147	\$ 1,233,649	\$ -	\$ -	\$ -	\$ 27,593	\$ 313,423	\$ 116,512	\$ 2,296,961
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	722,157,230	390,869,154	433,323,000	582,807,239
Construction	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562	148,070,580	171,475,472
Manufacturing	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843	367,488,268	370,146,641
Wholesale Trade	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944	1,311,446,773	1,290,378,274	1,307,108,296	1,213,410,143
Retail Trade	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561	6,375,205,672	6,918,395,447	6,672,979,410	6,858,405,452
Transportation and Warehousing	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056	101,290,392	74,380,215
Information	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575	190,359,703	575,660,814
Finance and Insurance	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529	95,405,502	83,616,152
Real Estate and Rental and Leasing	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248	189,859,569	210,654,396	207,174,211	199,948,458
Professional, Scientific, and Technical Services	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417	242,767,910	280,012,323	245,501,292	256,463,654
Management of Companies and Enterprises	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	99,696,711	112,656,805	151,514,551	104,947,940
Administrative and Support and Waste									
Management and Remediation Services	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	159,273,165	166,792,644	197,084,864	169,312,306
Educational Services	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083	13,894,341	4,046,104
Health Care and Social Assistance	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	66,789,164	70,911,597	73,708,781	72,751,253
Arts, Entertainment, and Recreation	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	392,886,100	424,408,126	389,087,427	357,069,030
Accommodation and Food Services	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635	2,256,968,512	2,506,381,606	2,570,985,417	2,627,907,814
Other Services (except Public Administration)	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664	277,714,945	276,618,297	281,498,795	301,877,189
Public Administration	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600	-	-
Total	<u>\$ 10,762,179,244</u>	<u>\$ 11,039,429,593</u>	<u>\$ 10,978,270,521</u>	<u>\$ 9,750,564,675</u>	<u>\$ 12,149,674,313</u>	<u>\$ 13,064,758,120</u>	<u>\$ 13,614,669,340</u>	<u>\$ 13,446,591,340</u>	<u>\$ 14,026,522,837</u>

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
TAXABLE SALES BY CATEGORY (CONTINUED)
LAST TEN FISCAL YEARS**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Agriculture, Forestry, Fishing, and Hunting	\$ 16,839,785	\$ 94,147	\$ 1,233,649	\$ -	\$ -	\$ -	\$ 27,593	\$ 313,423	\$ 116,512	\$ 2,296,961
Mining, Quarrying, and Oil and Gas Extraction	N/A	559,834	1,355,109	768,122	-	-	-	-	-	-
Construction	110,787,992	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562	148,070,580	171,475,472
Manufacturing	517,975,278	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843	367,488,268	370,146,641
Transportation and Communications	337,893,989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation and Warehousing	N/A	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056	101,290,392	74,380,215
Utilities	558,346,023	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059	722,157,230	390,869,154	433,323,000	582,807,239
Wholesale Trade	508,406,694	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944	1,311,446,773	1,290,378,274	1,307,108,296	1,213,410,143
Retail Trade	6,850,714,312	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561	6,375,205,672	6,918,395,447	6,672,979,410	6,858,405,452
Information	N/A	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575	190,359,703	575,660,814
Finance, Insurance, and Real Estate	31,715,959	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance and Insurance	N/A	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529	95,405,502	83,616,152
Real Estate and Rental and Leasing	N/A	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248	189,859,569	210,654,396	207,174,211	199,948,458
Professional, Scientific, and Technical Services	N/A	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417	242,767,910	280,012,323	245,501,292	256,463,654
Management of Companies and Enterprises	N/A	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	99,696,711	112,656,805	151,514,551	104,947,940
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	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	159,273,165	166,792,644	197,084,864	169,312,306
Educational Services	N/A	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083	13,894,341	4,046,104
Health Care and Social Assistance	N/A	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	66,789,164	70,911,597	73,708,781	72,751,253
Arts, Entertainment, and Recreation	N/A	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	392,886,100	424,408,126	389,087,427	357,069,030
Accommodation and Food Services	N/A	1,923,895,042	1,956,932,110	1,980,987,524	1,445,351,173	1,953,722,635	2,256,968,512	2,506,381,606	2,570,985,417	2,627,907,814
Other Services (except Public Administration)	1,487,791,248	215,155,713	237,001,824	231,182,534	224,489,916	240,738,664	277,714,945	276,618,297	281,498,795	301,877,189
Public Administration	890,707	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600	-	-
Nonclassifiable Establishments	1,907,197	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	<u>\$ 9,669,042,559</u>	<u>\$ 10,102,911,327</u>	<u>\$ 10,423,269,184</u>	<u>\$ 10,762,179,244</u>	<u>\$ 11,039,429,593</u>	<u>\$ 12,149,674,313</u>	<u>\$ 13,064,758,120</u>	<u>\$ 13,614,669,340</u>	<u>\$ 13,446,591,340</u>	<u>\$ 14,026,522,837</u>

N/A = Not applicable

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

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

Source: Missouri Department of Revenue

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
DIRECT SALES TAX RATES
LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>General</u>	<u>Anti-Crime</u>	<u>Sports Complex</u>	<u>Zoological District</u>	<u>Children's Services</u>	<u>County Total</u>
2016	0.00500	0.00250	0.00375	0.00125	-	0.01250
2017	0.00500	0.00250	0.00375	0.00125	0.00125	0.01250
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
2022	0.00500	0.00250	0.00375	0.00125	0.00125	0.01375
2023	0.00500	0.00250	0.00375	0.00125	0.00250	0.01500
2024	0.00500	0.00250	0.00375	0.00125	0.00250	0.01500
2025	0.00500	0.00250	0.00375	0.00125	0.00250	0.01500

Source: Missouri Department of Revenue

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
COMPUTATION OF LEGAL DEBT MARGIN
YEAR ENDED DECEMBER 31, 2025**

Assessed Value - December 31, 2025	\$ 18,292,223,067
Debt Limit - 10% of total assessed valuation	1,829,222,307

The bonded indebtedness of Jackson County is limited by Sections 108.010 and 108.020 of the Missouri Revised Statutes (1986) to 10% 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

**JACKSON COUNTY, MISSOURI
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities								Business-Type Activities	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
	Leasehold Bonds	Special Obligation Bonds	Obligations to U.S. Government	Notes Payable	Capital Financing Obligations	Lease Liabilities	Software Subscription Liabilities	Premium on Bonds	Lease Liabilities			
2016	\$ 8,498,590	\$ 451,825,000	\$ 9,481,143	\$ -	\$ 1,054,771	\$ -	\$ -	\$ 57,381,006	\$ 120,641	\$ 528,361,151	—	—
2017	5,856,576	430,870,000	9,155,309	-	784,340	-	-	53,503,792	92,695	500,262,712	—	—
2018	3,880,205	408,350,000	8,818,586	-	690,343	-	-	49,626,576	63,322	471,429,032	—	—
2019	1,981,236	384,810,000	8,470,610	-	1,014,211	-	-	45,749,361	32,449	442,057,867	—	—
2020	-	359,920,000	8,111,004	-	810,791	-	-	41,997,962	-	410,839,757	—	—
2021	-	332,825,000	7,739,380	-	210,023	-	-	39,514,385	-	380,288,788	—	—
2022	-	306,050,000	7,355,337	-	105,011	3,398,634	-	35,438,931	113,223	352,461,136	—	—
2023	-	552,050,000	6,958,459	-	-	2,271,034	6,624,995	40,582,933	56,732	608,544,153	—	—
2024	-	522,440,000	6,548,318	-	-	2,236,330	5,908,302	36,231,744	-	573,364,694	—	—
2025	-	489,870,000	6,124,469	-	-	1,101,248	5,517,910	31,892,443	-	534,506,070	—	—

(a) See page 174 for personal income and population data.

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>Assessed Valuation</u>	<u>Gross Bonded Debt (2)</u>	<u>Less Debt Fund Available (3)</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
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	-	-	-	-	-
2023	718,560	17,584,339,191	-	-	-	-	-
2024	727,362	17,361,908,641	-	-	-	-	-
2025	732,994	18,292,223,067	-	-	-	-	-

(1) Source: Census.gov.

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

(3) Excluding amounts applicable to special obligation bonds.

See Independent Auditors' Report.

JACKSON COUNTY, MISSOURI
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Debt Service to General Governmental Expenditures</u>
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	-
2023	-	-	-	326,521,105	-
2024	-	-	-	323,027,543	-
2025	-	-	-	350,741,153	-

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

**JACKSON COUNTY, MISSOURI
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
DECEMBER 31, 2025**

Entity	Total Debt Outstanding	Applicable to Jackson County	Amount Applicable to Jackson County	Indebtedness as of
Jackson County	\$ 534,506,070	100%	\$ 534,506,070	12/31/25
Total Direct Debt			534,506,070	
Cities:				
Blue Springs	128,644,076	100%	128,644,076	12/31/25
Buckner	1,283,512	100%	1,283,512	12/31/25
Grain Valley	16,368,173	100%	16,368,173	12/31/25
Grandview	25,825,000	100%	25,825,000	12/31/25
Greenwood	1,350,000	93%	1,255,500	12/31/25
Independence	197,102,685	100%	197,102,685	12/31/25
Kansas City	1,726,423,984	59%	1,018,590,151	12/31/25
Lee's Summit	78,060,000	97%	75,718,200	12/31/25
Lone Jack	4,124,575	100%	4,124,575	12/31/25
Oak Grove	15,785,000	99%	15,627,150	12/31/25
Pleasant Hill	305,000	0%	-	12/31/25
Raytown	19,818,834	100%	19,818,834	12/31/25
Sugar Creek	1,220,000	100%	1,220,000	12/31/25
School Districts:				
Blue Springs Reorganized #4	317,920,000	100%	317,920,000	12/31/25
Center School District #58	39,860,000	100%	39,860,000	12/31/25
Fort Osage Reorganized #1	84,164,601	100%	84,164,601	12/31/25
Grain Valley Reorganized #5	64,160,000	100%	64,160,000	12/31/25
Grandview Consolidated #4	88,654,942	100%	88,654,942	12/31/25
Hickman Mills Consolidated #1	6,600,500	100%	6,600,500	12/31/25
Independence District #30	156,020,000	100%	156,020,000	12/31/25
Kansas City School District #33	261,876,911	100%	261,876,911	12/31/25
Lee's Summit Reorganized #7	264,392,000	98%	259,104,160	12/31/25
Lone Jack Consolidated #6	15,160,000	95%	14,402,000	12/31/25
Oak Grove Reorganized #6	34,305,000	90%	30,874,500	12/31/25
Raytown Consolidated #2	107,275,000	100%	107,275,000	12/31/25
Other Entities:				
Central Jackson County Fire Protection District	23,170,000	100%	23,170,000	12/31/25
Sni – Valley Fire District	4,305,691	82%	3,530,667	12/31/25
Fort Osage Fire District	3,230,000	100%	3,230,000	12/31/25
Inter-City Fire District	400,000	78%	312,000	12/31/25
Lone Jack Fire District	9,775,000	100%	9,775,000	12/31/25
Raytown Fire Protection District	5,125,000	100%	5,125,000	12/31/25
Southern Jackson County Fire District	17,800,000	100%	17,800,000	12/31/25
Metropolitan Junior College	60,045,013	68%	40,830,609	12/31/25
Kansas City Missouri Public Library	30,000	100%	30,000	12/31/25
Mid-Continent Library	52,350,349	53%	27,745,685	12/31/25
Water District #17	1,605,048	100%	1,605,048	12/31/25
Developmental Disability Services	815,553	100%	815,553	12/31/25
Total Overlapping Debt			<u>3,070,460,032</u>	
Total Direct and Overlapping Debt			<u>\$ 3,604,966,102</u>	

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

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

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Population (1)	Per Capita Personal Income	Total Personal Income	Median Age (3)	Unemployment Rate (4)
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
2023	718,560	53,153 (2)	38,193,619,680	37.0	2.9
2024	727,362	53,153 (2) *	38,661,472,386	36.9	3.9
2025	732,994	60,129 (5)	44,074,196,226	37.0	3.9

(1) Source: Census.gov (estimate)

(2) Source: Missouriconomy.org

(3) Source: Missouri-demographics.com

(4) Source: Data.bls.gov

(5) Source: bea.gov

* Information not available, use previous year's number

**JACKSON COUNTY, MISSOURI
PRINCIPAL EMPLOYERS**

Employer	2025			2016		
	Employees	Rank	Percentage of Jackson County Employees	Employees	Rank	Percentage of Jackson County Employees
Federal Government (excludes military)	24,143	1	6.47%	18,621	1	5.08%
St. Luke's Health System	12,822	2	3.44%	7,769	4	2.12%
Children's Mercy Hospitals and Clinics	7,817	3	2.10%	6,696	5	1.82%
Honeywell Federal Manufacturing & Technologies	6,897	4	1.85%			
State of Missouri	5,283	5	1.42%	6,189	6	1.69%
City of Kansas City, Missouri	4,587	6	1.23%	4,300	7	1.17%
Hallmark Cards, Inc.	4,480	7	1.20%			
Truman Medical Center/University Health	4,232	8	1.13%	3,126	10	0.85%
Burns & McDonnell	4,000	9	1.07%			
U.S. Postal Service	3,382	10	0.91%			
Cerner Corporation				11,823	2	3.22%
HCA Midwest Health System				9,310		2.54%
DST Systems Inc				3,631	8	0.99%
Kansas City Public Schools				3,500		0.95%
Total	<u>77,643</u>		<u>20.82%</u>	<u>74,965</u>		<u>20.43%</u>

Source: 2025 Kansas City Business Journal Book of Lists; <https://fred.stlouisfed.org>
Jackson County annual average employment was 372,969 in 2025 and 366,910 in 2016.

**JACKSON COUNTY, MISSOURI
FULL-TIME EQUIVALENT COUNTY GOVERNMENT
EMPLOYEES BY DEPARTMENT
LAST TEN FISCAL YEARS**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessment	68	70	68	74	74	75	109	128	139	139
Board of Equalization	-	1	-	-	-	5	43	15	14	14
Budget Office	-	1	-	-	-	3	3	3	3	3
Circuit Court	154	155	155	168	153	135	154	154	172	171
Collections	36	37	33	37	37	36	29	30	32	32
COMBAT	8	8	6	8	7	9	18	10	10	10
Communications	4	4	-	5	6	5	7	8	8	8
Corrections	406	406	391	328	323	319	321	327	328	328
County Administration	8	8	17	10	15	-	-	-	-	-
County Counselor	15	15	17	15	15	15	15	16	16	16
County Executive's Office	-	1	-	-	-	9	8	8	9	9
Delinquent Tax Sale	-	-	-	-	-	-	7	7	7	7
Economic Development	3	3	4	-	-	-	1	1	-	-
Emergency Preparedness	3	3	-	-	-	-	-	-	-	-
Environmental Health	-	1	-	-	-	10	10	10	10	12
Ethics Commission	-	-	-	-	-	-	7	1	1	1
Facilities	-	1	-	-	-	43	51	53	52	52
Family Court	349	356	348	254	304	254	328	328	301	272
Finance	26	26	23	20	22	13	13	13	13	13
Housing Resource Commission	-	-	-	-	-	-	-	-	1	1
Human Resources	10	10	10	10	11	11	13	13	14	14
Information Technology	34	34	32	35	35	33	33	28	28	28
Jackson County Drug Task Force	-	1	-	-	-	7	7	7	7	7
Jackson County Election Board	28	28	26	26	26	26	23	25	25	25
Jackson County Sports Complex	-	-	-	-	-	-	-	-	7	7
KC Election Board	24	26	23	26	19	26	26	23	26	26
Legislature	33	33	34	32	33	18	18	18	20	20
Legislature as a Whole	-	-	-	-	-	-	-	-	1	1
Legislature - Auditor's Office	-	1	-	-	-	8	5	5	6	6
Legislature - Clerk of the County	-	1	-	-	-	6	6	6	7	7
Legislature - Compliance	-	-	-	-	-	-	4	4	5	5
Medical Examiner	24	23	20	23	23	25	26	27	29	30
Merit Commission	-	-	-	-	-	-	5	1	1	1
Municipal Court	5	5	5	5	5	5	5	5	5	5
OHRCC	2	2	3	3	3	3	3	3	3	3
Parks and Recreation	194	194	178	179	179	180	182	197	199	199
Planning Commission	-	-	-	-	-	-	9	2	2	2
Prescription Drug Monitoring Program	-	1	-	-	-	-	-	-	-	-
Prosecuting Attorney	144	144	144	159	159	161	149	154	160	160
Public Administrator	26	26	27	28	28	28	30	31	32	32
Public Works	107	107	114	115	115	64	64	64	64	64
Purchasing Office	-	1	-	-	-	6	6	7	7	7
Recorder of Deeds	20	20	20	20	20	20	20	21	21	21
Rock Island Rail Corridor Authority	3	4	3	-	-	-	-	-	-	-
Senior Tax Relief	-	-	-	-	-	-	-	-	6	6
Sheriff	151	151	147	148	149	140	145	149	162	162
Total	<u>1,885</u>	<u>1,908</u>	<u>1,848</u>	<u>1,728</u>	<u>1,761</u>	<u>1,698</u>	<u>1,902</u>	<u>1,901</u>	<u>1,952</u>	<u>1,925</u>

Source: County Budgets

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
OPERATING INDICATORS BY DEPARTMENT
LAST TEN FISCAL YEARS**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Assessment:										
Real Estate Parcels	297,031	297,926	298,713	299,194	300,546	301,154	301,916	301,528	301,358	305,591
Personal Property	365,162	372,711	380,538	333,280	375,011	379,420	367,847	357,501	334,638	330,205
Business Property	23,147	23,212	22,782	19,753	22,958	21,257	23,816	20,178	28,244	27,699
Recorder of Deeds:										
Documents Recorded	124,339	115,925	110,645	108,117	126,687	142,460	113,804	97,197	93,474	99,147
Marriage Licenses:										
Kansas City	3,524	3,562	3,236	2,895	3,535	5,389	-	-	-	-
Independence	2,817	2,880	2,799	2,870	1,108	-	5,688	5,193	5,349	5,646
Total	6,341	6,442	6,035	5,765	4,643	5,389	5,688	5,193	5,349	5,646
Public Works:										
Asphalt (miles)	217	217	219	219	219	219	221	219	213	243
Chip & Seal (miles)	204	204	202	202	202	202	200	202	202	150
Gravel (miles)	3	3	3	3	3	3	3	3	3	3
Concrete (miles)	1	1	1	1	1	1	1	1	1	1
Recycled Asphalt (miles)	-	-	-	-	-	-	-	-	-	26
Total	425	425	425	425	425	425	425	425	419	423
Parks:										
Number of Parks	21	21	21	24	24	23	23	23	23	23
Park Acres	21,243	21,243	21	21,399	21,399	21,394	21,394	21,394	21,394	21,394
Lake Acres	2,774	2,774	21	2,774	2,774	2,774	2,774	2,774	2,774	2,774
Corrections:										
Bookings - County Detention Center	10,746	10,774	10,086	8,969	5,756	5,336	7,777	7,781	7,684	8,604
Releases - County Detention Center	10,687	10,805	10,091	8,689	5,782	5,369	7,720	7,707	7,695	8,399
Average Daily Population - County Detention Center	790	770	825	845	754	764	742	762	778	964
Bookings - Regional Correctional Center	6,424	5,583	4,763	290	-	-	-	-	-	-
Releases - Regional Correctional Center	6,388	5,598	4,776	267	-	-	-	-	-	-
Average Daily Population - Regional Correctional Center	131	128	141	125	-	-	-	-	-	-
Bookings - Kansas City Police Department	7,739	7,768	9,242	4,113	-	-	-	-	-	-
Releases - Kansas City Police Department	7,698	7,719	8,993	4,083	-	-	-	-	-	-
Average Daily Population - Kansas City Police Department	30	31	37	53	-	-	-	-	-	-
Medical Examiner's Office:										
Scenes Visited	1,537	1,651	1,673	1,288	1,654	1,063	1,585	1,494	1,784	1,395
Jackson County Death Reports	2,146	2,379	5,808	4,902	7,286	7,803	7,775	7,018	7,015	6,877
Total Deaths Investigated	8,198	8,606	7,869			6,362				
Finance:										
Accounts Payable Checks	17,057	16,636	15,749	14,754	20,660	14,653	14,723	15,149	16,051	15,446

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.

See Independent Auditors' Report.

**JACKSON COUNTY, MISSOURI
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Government:										
Buildings	119	119	118	117	117	117	117	117	117	117
Computer Equipment/Terminals	408	374	358	348	336	312	298	275	236	218
Printers	12	12	12	12	10	10	9	7	13	13
Radio Communication Equipment	10	10	6	5	5	5	5	5	4	4
Land (parcels)	26	26	26	26	26	25	25	25	25	25
Automobiles	46	46	46	47	47	49	47	47	92	90
Trucks	24	24	24	26	26	30	30	30	44	43
Public Safety:										
Buildings	12	11	11	11	11	11	11	11	11	11
Computer Equipment/Terminals	13	8	8	4	4	4	4	4	4	4
Printers	2	2	2	2	2	2	2	2	2	2
Radio Communication Equipment	16	16	13	13	13	13	13	9	9	9
Land (parcels)	2	2	2	2	2	2	2	2	2	2
Automobiles	290	276	268	267	242	234	221	214	275	275
Trucks	17	17	17	15	15	16	16	16	36	37
Roads, Highways, and Bridges:										
Buildings	10	10	8	8	8	8	8	8	8	8
Computer Equipment/Terminals	7	7	7	7	7	7	7	7	15	15
Printers	5	5	4	4	4	4	4	4	4	3
Land (parcels)	5	5	5	5	5	5	5	5	5	5
Automobiles	32	36	37	41	40	44	45	45	45	41
Heavy Machinery	45	45	45	39	36	44	44	44	50	44
Trucks	22	24	25	26	26	33	31	28	36	35
Health, Welfare, and Community Development:										
Buildings	23	23	23	21	21	21	21	21	21	21
Computer Equipment/Terminals	9	9	7	7	7	7	6	6	5	5
Land (parcels)	4	4	4	4	4	3	3	3	3	3
Automobiles	12	12	10	16	16	16	14	14	11	11
Trucks	9	9	10	13	13	14	14	13	24	26
Culture and Recreation:										
Buildings	99	99	99	98	98	98	96	101	101	97
Printers	2	2	2	1	1	1	1	1	1	1
Radio Communication Equipment	3	3	3	2	2	2	2	2	3	3
Land (parcels)	194	194	194	194	194	194	194	195	195	195
Truman Sports Complex	392	392	386	386	386	385	385	340	337	333
Automobiles	34	36	43	46	46	49	42	39	46	46
Heavy Machinery	35	36	37	31	27	27	27	27	20	19
Trucks	43	52	67	71	71	76	72	74	98	90
Park Enterprise:										
Buildings	79	79	79	79	78	78	78	78	78	78
Boats and Motors	60	59	62	44	44	44	40	36	17	17
Land (parcels)	41	41	41	41	41	41	41	41	42	42
Automobiles	15	15	15	15	15	20	20	20	59	59
Trucks	3	3	5	6	6	6	6	6	12	13

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 – 732,994 (2024 estimate)

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 Kansas City Mavericks, Central Hockey League and Missouri Comets, Major Indoor Soccer League

CPKC Stadium – home of the KC Current, National Women's Soccer 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

* 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 University of Missouri – Kansas City. This 5.5 mile track has 32 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.

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 and Aquarium – 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.

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 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.

Kansas City 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.

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