

*Jackson County, Missouri*

# Annual Comprehensive Financial Report



**Fiscal Year Ended December 31, 2023**

[www.jacksongov.org](http://www.jacksongov.org)

# JACKSON COUNTY, MISSOURI

## Annual Comprehensive Financial Report



For the Year Ended

December 31, 2023

Prepared by:

Bob Crutsinger  
Director of Finance and Purchasing

Cheryl L. Colter  
Deputy Director of Accounting

John Gordon

Sarah Matthes

Christy Baxter

# JACKSON COUNTY, MISSOURI

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# JACKSON COUNTY FINANCE DEPARTMENT

## JACKSON COUNTY COURTHOUSE

415 EAST 12TH STREET, SUITE 105  
KANSAS CITY, MISSOURI 64106  
jacksongov.org

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

July 25, 2024

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

We are pleased to transmit to you the 2023 Annual Comprehensive Financial Report of Jackson County, Missouri (the County), for the fiscal year ended December 31, 2023, which has been prepared by the County's Department of Finance. State law requires that all local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with U.S. generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. The objective of this report is to inform the County Executive, Legislative body, creditors, and the general public of the County's financial condition and the financial results of its operations.

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

The financial statements of the County have been audited by the independent auditors of Allen, Gibbs & Houlik, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended December 31, 2023 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, 2023 are fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

The County is required to undergo an annual single audit in conformity with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and auditors' reports on the internal control structure and compliance with applicable laws and regulations are included in a separate report.



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

## **Profile of the County**

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

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

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

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

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

## **Factors Affecting Financial Condition**

**Local Economy:** Jackson County, Missouri continues to demonstrate robust economic performance characterized by resilience and strategic growth. Employment has increased, highlighting sustained job creation and economic stability. Key sectors driving this growth include Health Care & Social Assistance, Retail Trade, and Professional, Scientific, & Technical Services, which collectively employ a significant portion of the workforce.

However, challenges remain, including a notable economic disparity between Black and White residents. In 2012, the inflation-adjusted median household income for White households was \$67,248, compared to \$35,195 for Black households—a gap of \$32,053. By 2022, this gap had narrowed slightly, with median incomes rising to \$72,554 for White households and \$42,205 for Black households, yet a significant disparity of \$30,349 persists.

The local economy is bolstered by dynamic institutions of higher learning, including the University of Missouri-Kansas City, Metropolitan Community College (MCC), and Rockhurst University. These institutions award over 10,000 degrees annually, preparing graduates for careers in the county's leading industries.

Workforce constraints significantly impact economic growth. Labor shortages create upward pressure on wages, benefiting workers but also posing challenges for businesses. To sustain economic expansion, it is essential to grow our workforce through responsible immigration policies and by increasing workforce productivity. Strategic investments in people, facilities, and financial resources will enhance productivity, improve the value of local production, and help enter new markets with innovative, high-value products.

Jackson County stands at a promising juncture, ready to build on its achievements and drive towards a more prosperous future by addressing its challenges head-on and leveraging its strengths.

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

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

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



## Awards and Acknowledgements

***Certificate of Achievement:*** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the fiscal year ended December 31, 2022. This was the 37<sup>th</sup> consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized ACFR. This report must satisfy both GAAP and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,



Bob Crutsinger  
Director of Finance and Purchasing



Cheryl L. Colter  
Deputy Director of Accounting

JACKSON COUNTY, MISSOURI

ELECTED OFFICIALS  
DECEMBER 31, 2023

COUNTY EXECUTIVE

Frank White, Jr.

PROSECUTING ATTORNEY

Jean Peters Baker

SHERIFF

Darryl Forté

COUNTY LEGISLATURE

Jalen Anderson	First District At Large
Donna Peyton	Second District At Large
Megan Marshall	Third District At Large
Manuel 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

DECEMBER 31, 2023

ADMINISTRATION

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

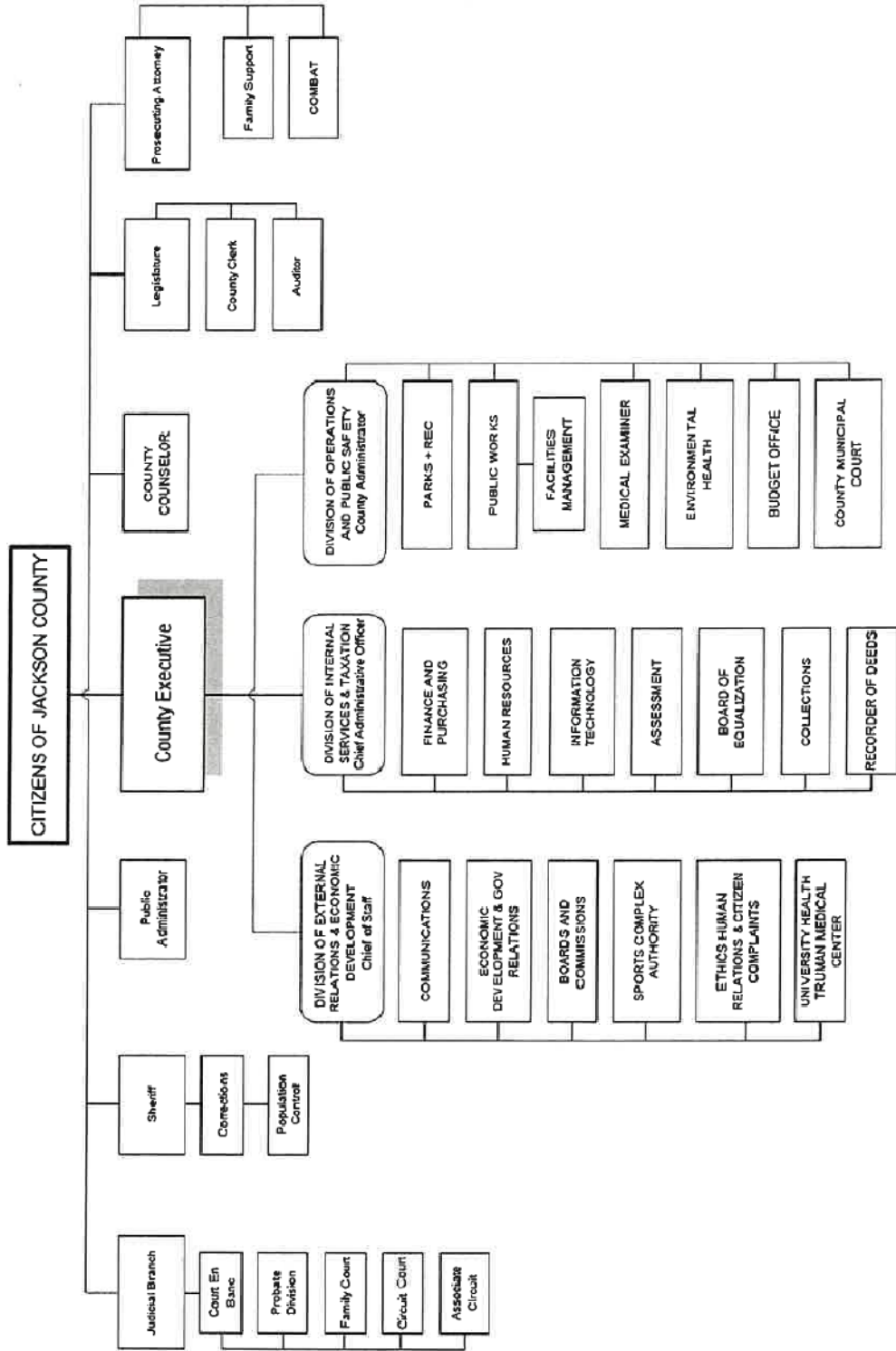
Dr. Lindsey Haldiman	Medical Examiner
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PROSECUTING ATTORNEY

Rebecca Lambert	Family Support Director
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# 2023 Jackson County, Missouri Organizational Chart

## Jackson County, Missouri Organizational Chart





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, 2022

*Christopher P. Morill*

Executive Director/CEO

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Jackson County, Missouri, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit or the pension trust fund. The pension trust fund represented 35%, 2% and 72%, respectively, of the assets, revenues/additions, and net position of the aggregate remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component unit and the pension trust fund, is based solely on the reports of the other auditors.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the pension trust fund were not audited in accordance with *Government Auditing Standards*.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections as listed in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an



integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Allen, Gibbs & Houlik, L.C*

CERTIFIED PUBLIC ACCOUNTANTS

Overland Park, KS  
July 25, 2024

## JACKSON COUNTY, MISSOURI

### Management's Discussion and Analysis

December 31, 2023

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, 2023. 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 2023 by \$519.4 million (net position).
- The total net position of the County increased by \$27.9 million. Net position of governmental activities increased by \$26.2 million. Net position of business-type activities increased by \$1.7 million.
- Total revenues and transfers in of governmental activities were \$382.9 million, while the total cost of County governmental programs was \$356.7 million.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$504.7 million, an increase of \$270.6 million in comparison with the prior fiscal year. The fund balance breakdown is as follows: \$85.9 million unassigned, \$41.8 million assigned, \$376.4 million restricted and \$0.6 million nonspendable.
- The total long-term liabilities of the County increased by \$268.6 million in the current fiscal year.

#### Overview of the Financial Statements

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

#### Government-Wide Financial Statements

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

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

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

## JACKSON COUNTY, MISSOURI

### Management's Discussion and Analysis

December 31, 2023

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

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

#### ***Fund Financial Statements***

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

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

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

The General Fund, New Detention Center Capital Project Fund, American Rescue Plan Special Revenue Fund, and the Sports Complex Sales Tax Debt Service Fund are considered to be major funds. As such, financial information is presented separately in the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances for these major funds. Financial information for other nonmajor Special Revenue, Capital Projects and Debt Service funds are presented as

## JACKSON COUNTY, MISSOURI

### Management's Discussion and Analysis

December 31, 2023

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 Office Services and Self-Insurance Funds. Since both of these funds benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

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

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

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

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

### **Government-Wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. At December 31, 2023, the County's assets and deferred outflows exceeded liabilities and deferred inflows by \$519.4 million.

## JACKSON COUNTY, MISSOURI

### Management's Discussion and Analysis

December 31, 2023

The largest component of the County's net position (\$286.4 million) reflects its net investment in capital assets. Capital assets include land, buildings, improvements other than buildings, equipment and furniture, vehicles, infrastructure, construction in progress, and the Truman Sports Complex. The County uses these capital assets to provide services to citizens; consequently, these assets do not represent resources available for future spending. Since the capital assets themselves cannot be used to liquidate any debt associated with their acquisition, it should be noted that the resources needed to repay this debt must be provided from other sources.

An additional portion of the County's net position (\$80.6 million) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$152.4 million is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

The following table reflects a condensed summary of the statement of net position as of December 31, 2023 and 2022:

<b>Jackson County, Missouri's Statement of Net Position</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Current and other assets	\$ 655,311,718	398,486,691	9,420,822	8,368,967	664,732,540	406,855,658
Capital assets	621,631,739	595,769,491	12,519,683	11,967,848	634,151,422	607,737,339
Total assets	<u>1,276,943,457</u>	<u>994,256,182</u>	<u>21,940,505</u>	<u>20,336,815</u>	<u>1,298,883,962</u>	<u>1,014,592,997</u>
Total deferred outflows of resources	46,803,075	49,447,713	686,664	690,692	47,489,739	50,138,405
Long-term liabilities outstanding	682,834,417	414,361,804	1,329,862	1,213,370	684,164,279	415,575,174
Other liabilities	126,802,492	135,964,787	179,284	190,507	126,981,776	136,155,294
Total liabilities	<u>809,636,909</u>	<u>550,326,591</u>	<u>1,509,146</u>	<u>1,403,877</u>	<u>811,146,055</u>	<u>551,730,468</u>
Total deferred inflows of resources	14,993,948	20,493,243	814,186	954,010	15,808,134	21,447,253
Net position:						
Net investment in capital assets	273,935,084	273,327,564	12,462,951	11,967,848	286,398,035	285,295,412
Restricted	80,598,662	43,836,096	-	-	80,598,662	43,836,096
Unrestricted	144,581,929	155,720,401	7,840,886	6,701,772	152,422,815	162,422,173
Total net position	<u>\$ 499,115,675</u>	<u>472,884,061</u>	<u>20,303,837</u>	<u>18,669,620</u>	<u>519,419,512</u>	<u>491,553,681</u>

The County's net position increased by \$27.9 million in 2023 as compared to an increase of \$65.7 million in 2022. Restricted cash increased by \$281.4 million and long-term liabilities increased by \$268.6 million due to the issuance of \$274 million of bonds for the construction of a new detention center.

Capital assets increased \$26.4 million, including an increase of \$22.4 million of construction in progress due to the construction of the new detention center.

**JACKSON COUNTY, MISSOURI**  
Management's Discussion and Analysis  
December 31, 2023

**Change in Net position**

The following table reflects the revenues and expenses from the County's activities for the years ended December 31, 2023 and 2022:

	Jackson County, Missouri's Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	\$ 61,779,223	58,587,963	8,227,403	7,402,048	70,006,626	65,990,011
Fines and forfeitures	1,755,079	1,652,962	-	-	1,755,079	1,652,962
Operating grants and contributions	46,913,079	73,939,386	-	-	46,913,079	73,939,386
Capital grants and contributions	1,112,720	12,562,705	-	67,288	1,112,720	12,629,993
General revenues:						
Property taxes	96,975,531	88,004,482	-	-	96,975,531	88,004,482
Sales taxes	148,216,331	141,697,643	-	-	148,216,331	141,697,643
Other taxes	3,388,944	3,543,615	-	-	3,388,944	3,543,615
Other	21,958,695	4,262,974	194,433	202,947	22,153,128	4,465,921
Total revenues	<u>382,099,602</u>	<u>384,251,730</u>	<u>8,421,836</u>	<u>7,672,283</u>	<u>390,521,438</u>	<u>391,924,013</u>
Expenses						
General government	89,980,181	95,624,655	-	-	89,980,181	95,624,655
Public safety	73,624,407	80,246,051	-	-	73,624,407	80,246,051
Road, highways and bridges	9,394,471	9,311,293	-	-	9,394,471	9,311,293
Health, welfare and community development	78,652,361	41,605,125	-	-	78,652,361	41,605,125
Culture and recreation	79,655,959	77,311,338	-	-	79,655,959	77,311,338
Interest on long-term debt	25,398,949	17,228,211	-	-	25,398,949	17,228,211
Park enterprise	-	-	5,949,279	4,877,364	5,949,279	4,877,364
Total expenses	<u>356,706,328</u>	<u>321,326,673</u>	<u>5,949,279</u>	<u>4,877,364</u>	<u>362,655,607</u>	<u>326,204,037</u>
Increase (decrease) in net position before transfers	25,393,274	62,925,057	2,472,557	2,794,919	27,865,831	65,719,976
Transfers	838,340	838,340	(838,340)	(838,340)	-	-
Change in net position	<u>26,231,614</u>	<u>63,763,397</u>	<u>1,634,217</u>	<u>1,956,579</u>	<u>27,865,831</u>	<u>65,719,976</u>
Net position – beginning of year as previously presented	472,884,061	410,726,508	18,669,620	16,713,041	491,553,681	427,439,549
Prior period adjustment	-	(1,605,844)	-	-	-	(1,605,844)
Net position – beginning of year as adjusted	<u>472,884,061</u>	<u>409,120,664</u>	<u>18,669,620</u>	<u>16,713,041</u>	<u>491,553,681</u>	<u>425,833,705</u>
Net position – end of year	<u>\$ 499,115,675</u>	<u>472,884,061</u>	<u>20,303,837</u>	<u>18,669,620</u>	<u>519,419,512</u>	<u>491,553,681</u>

**Governmental Activities**

Governmental revenues decreased by \$2.2 million, and governmental expenses increased by \$35.4 million. Sales tax increased \$6.5 million as the economy continued to recover after the impact of the COVID-19 pandemic. In addition, capital grants and contributions decreased by \$11.4 million primarily due to the decrease in use of the ARPA Fund for capital projects. Charges for services had an increase of \$3.2 million as a result of the booming economy as stated above. Property tax revenues increased \$9.0 million as a result of an increase in assessed values. Other revenues saw an increase of \$17.7 million due to improved interest rates and the investment of bond proceeds for the new detention center. Health, welfare, and community development expenses increased \$37.0 million primarily due to the reclassification of the Family Court and the Family Support Division from general government to health, welfare and community development. In addition, ARPA funding for Health, welfare and community development projects increased \$7.6 million.

**JACKSON COUNTY, MISSOURI**

Management’s Discussion and Analysis

December 31, 2023

Certain revenues are generated that are specific to governmental program activity. The total of these revenues was \$111.6 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, 2023 and 2022:

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
General government	\$ 89,980,181	95,624,655	(30,650,042)	(24,565,970)
Public safety	73,624,407	80,246,051	(62,943,512)	(70,395,488)
Road, highways and bridges	9,394,471	9,311,293	(7,525,679)	(7,066,222)
Health, welfare and community development	78,652,361	41,605,125	(54,017,640)	8,980,384
Culture and recreation	79,655,959	77,311,338	(64,610,405)	(64,308,150)
Interest on long-term debt	25,398,949	17,228,211	(25,398,949)	(17,228,211)
Total	<u>\$ 356,706,328</u>	<u>321,326,673</u>	<u>(245,146,227)</u>	<u>(174,583,657)</u>

Expenses from governmental activities totaled \$356.7 million. However, the net cost of these services was \$245.1 million. The difference represents direct revenues received from charges for services of \$61.8 million, fines and forfeitures of \$1.8 million, operating grants and contributions of \$46.9 million, and capital grants and contributions of \$1.1 million. Taxes and other revenues of \$270.5 million were collected to cover these net costs.

***Business-Type Activities***

Business-type activities reflected an overall increase in the County’s net position of \$1.6 million, as compared to a \$2.0 million increase the prior year. Charges for Services increased \$0.8 million due to the waning of the COVID-19 pandemic, which also resulted in an increase in expenses of \$1.1 million.

**Financial Analysis of the County’s Funds**

***Governmental Funds***

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

As of the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$504.7 million. This represented an increase of \$270.6 million in comparison with the prior fiscal year. Of the total fund balances for the governmental funds, \$85.9 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 (\$0.6 million), 2) restricted for particular purposes (\$376.4 million) or 3) assigned for particular purposes (\$41.8 million).

## JACKSON COUNTY, MISSOURI

### Management's Discussion and Analysis

December 31, 2023

The General Fund is the chief operating fund of the County. The fund balance of the General Fund decreased by \$2.0 million during the fiscal year, which is considered insignificant.

Revenues equaled expenditures in the ARPA Fund. The revenues and expenditures decreased by \$27.9 million compared to the prior year, as available funding decreased.

The New Detention Center Fund is a capital project fund used to facilitate the construction of a new detention center. This is a newly created fund in fiscal year 2023. The fund balance is \$249.8 million. This is comprised of \$262 million in debt issued, \$22 million transferred in from the General Fund, \$8.3 million in interest revenue, and \$42.5 million in expenses.

The fund balance of the Sports Complex Sales Tax Debt Service Fund increased by \$0.4 million, which is considered insignificant.

#### ***Enterprise Fund***

Business-type activities reflected an overall increase in the County's net position of \$1.6 million, as compared to a \$2.0 million increase the prior year. Charges for Services increased \$0.8 million due to the waning of the COVID-19 pandemic, which also resulted in an increase in expenses of \$1.1 million.

#### **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 \$143.7 million was increased to \$170.6 million (an increase of \$26.9 million). The increase was primarily made up of \$22.6 million for prior year encumbrances and expenditures, an increase of \$1 million for renovations and accessibility to the Family Court Division, and \$1.6 million to cover election costs.

#### ***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 \$18.2 million more than budgeted in the General Fund. Sales tax collected was \$6.4 million more than budgeted, as well as state grants and reimbursements in the amount of \$3.5 million.

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

- Total actual expenditures were \$18.7 million less than budgeted in the General Fund. Of this amount, \$3.9 million was saved on various general government expenditures,



# JACKSON COUNTY, MISSOURI

## Management's Discussion and Analysis

December 31, 2023

- Total expenditures of public safety functions were \$9.2 million less than budgeted in the General Fund. Of this amount, \$6.1 million was saved on the new detention center and \$1.7 million was saved by the Sheriff's Office.

### Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of December 31, 2023, amounts to \$634.2 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.

<b>Jackson County, Missouri's Capital Assets (net)</b>						
	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
Land	\$ 68,149,262	68,149,262	2,170,150	2,170,150	70,319,412	70,319,412
Infrastructure	94,262,881	92,620,570	5,502,461	5,502,461	99,765,342	98,123,031
Construction in progress	58,118,857	35,681,740	—	—	58,118,857	35,681,740
Buildings	124,996,190	112,328,147	1,544,312	1,622,710	126,540,502	113,950,857
Improvements other than buildings	25,734,635	24,879,858	1,974,756	2,164,552	27,709,391	27,044,410
Equipment and furniture	7,064,160	6,665,355	1,252,277	484,383	8,316,437	7,149,738
Vehicles	5,781,583	5,643,340	19,216	23,592	5,800,799	5,666,932
Right-to-use assets	13,150,919	—	56,511	—	13,207,430	—
Truman Sports Complex	224,373,252	249,801,219	—	—	224,373,252	249,801,219
Total	<u>\$ 621,631,739</u>	<u>595,769,491</u>	<u>12,519,683</u>	<u>11,967,848</u>	<u>634,151,422</u>	<u>607,737,339</u>

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

- The assessed overall condition rating of the County's street system in good or better condition decreased from an overall condition rating of 66.00% in fiscal year 2022 to 67.70% at the end of the current fiscal year.
- The County has made the commitment to preserve and maintain the network of infrastructure assets at a 55% overall condition level. The condition level referenced above at the end of the fiscal year indicates that the County is meeting this commitment.

The estimated amount required to maintain eligible infrastructure assets at an appropriate level of condition for the fiscal year was \$7,400,000 while actual amounts spent were \$6,349,553, a difference of \$1,050,447. Additional information on the capital assets of the County can be found in the *notes to basic financial statements* of this report located in note 2(g) on pages 71 through 74.

**JACKSON COUNTY, MISSOURI**  
Management’s Discussion and Analysis  
December 31, 2023

***Long-Term Debt***

At the end of fiscal year 2023, the County had a total debt obligation outstanding of \$568.0 million excluding bond premium, compensated absences and other liabilities. During the year, \$29.6 million of debt was retired while \$280.6 million of new debt was issued for the fiscal year. This resulted in an increase in the County’s outstanding debt obligation of 79.2%.

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Special obligation bonds	\$ 552,050,000	306,050,000	—	—	552,050,000	306,050,000
Obligation to U.S. government	6,958,459	7,355,337	—	—	6,958,459	7,355,337
Capital financing obligations	—	105,011	—	—	—	105,011
Lease liabilities	2,271,034	3,398,634	56,732	113,223	2,327,766	3,511,857
Software subscription liabilities	6,624,995	—	—	—	6,624,995	—
Total	\$ 567,904,488	316,908,982.00	56,732	113,223	567,961,220	317,022,205

Additional information on the long-term debt activity of the County can be found in the *Notes to Basic Financial Statements* of this report located in note 2(e) on pages 65 through 69.

***Bond Ratings***

In November 2022, S&P Global Ratings (S&P) assigned a rating of “AA-” to the Series 2023A Special Obligation Bonds. The bonds were used to (a) fund a portion of the costs of a project for the County, (b) fund the capitalized interest fund and (c) pay costs related to the issuance of the Series 2023A Bonds. The project includes the designing, constructing, equipping, furnishing and improving of a detention center facility to replace the County’s existing facility (the “Project”).

***Requests for Information***

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

**JACKSON COUNTY, MISSOURI**

Statement of Net Position

December 31, 2023

Assets	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Developmental Disability Services
Cash and cash equivalents	\$ 223,347,244	8,642,408	231,989,652	10,507,653
Investments	-	-	-	2,974,974
Receivables (net of allowance for uncollectible)	100,005,945	842	100,006,787	7,492,222
Lease receivable	6,837,941	636,559	7,474,500	-
Other assets	1,102,033	141,013	1,243,046	460,655
Restricted assets:				
Cash and cash equivalents	310,894,319	-	310,894,319	-
Investments	657,640	-	657,640	-
Taxes receivable	10,299,465	-	10,299,465	-
Accrued interest	1,133,674	-	1,133,674	-
Accounts receivable	1,033,457	-	1,033,457	-
Capital assets:				
Nondepreciable	220,531,000	7,672,611	228,203,611	1,952,119
Depreciable, net	387,949,820	4,790,561	392,740,381	7,829,972
Right to use leased assets, net	2,292,239	56,511	2,348,750	3,661
Software subscription, net	10,858,680	-	10,858,680	-
Total assets	<u>1,276,943,457</u>	<u>21,940,505</u>	<u>1,298,883,962</u>	<u>31,221,256</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources - pension	31,658,119	641,213	32,299,332	-
Deferred outflows of resources - other post-employment benefits	659,649	45,451	705,100	-
Deferred charge on refunding	14,485,307	-	14,485,307	-
Total deferred outflows of resources	<u>46,803,075</u>	<u>686,664</u>	<u>47,489,739</u>	<u>-</u>
<b>Liabilities</b>				
Accounts payable and other current liabilities	26,215,338	175,349	26,390,687	1,362,950
Due to other governments	3,044,754	-	3,044,754	-
Unearned revenues	80,638,163	3,935	80,642,098	-
Accounts payable from restricted assets	14,554,210	-	14,554,210	-
Interest payable from restricted assets	2,350,027	-	2,350,027	-
Long-term liabilities:				
Due within one year	43,307,636	82,280	43,389,916	140,990
Due in more than one year	639,526,781	1,247,582	640,774,363	956,674
Total liabilities	<u>809,636,909</u>	<u>1,509,146</u>	<u>811,146,055</u>	<u>2,460,614</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources - pension	4,758,344	97,109	4,855,453	-
Deferred inflows of resources - other post-employment benefits	3,572,715	99,977	3,672,692	-
Deferred inflows of resources - leases	6,662,889	617,100	7,279,989	-
Total deferred inflows of resources	<u>14,993,948</u>	<u>814,186</u>	<u>15,808,134</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	273,935,084	12,462,951	286,398,035	8,684,453
Restricted for:				
Capital projects	47,880,467	-	47,880,467	-
Debt service	32,047,168	-	32,047,168	-
Workers' compensation claims	671,027	-	671,027	-
Unrestricted	144,581,929	7,840,886	152,422,815	20,076,189
Total net position	<u>\$ 499,115,675</u>	<u>20,303,837</u>	<u>519,419,512</u>	<u>28,760,642</u>

See accompanying notes to basic financial statements.

**JACKSON COUNTY, MISSOURI**  
Statement of Activities  
Year ended December 31, 2023

Functions/Programs	Expenses	Program Revenues				Net (Expense) Revenues and Changes in Net Position			Component Unit Developmental Disability Services
		Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
		Charges for Services	Fines and Forfeitures			Governmental Activities	Business-type Activities	Total	
Primary government:									
Governmental activities:									
General government	\$ 89,980,181	41,895,756	1,638,196	15,796,187	-	(30,650,042)	-	(30,650,042)	-
Public safety	73,624,407	8,846,404	116,883	1,717,608	-	(62,943,512)	-	(62,943,512)	-
Road, highways, and bridges	9,394,471	327,178	-	428,894	1,112,720	(7,525,679)	-	(7,525,679)	-
Health, welfare, and community development	78,652,361	2,064,103	-	22,570,618	-	(54,017,640)	-	(54,017,640)	-
Culture and recreation	79,655,959	8,645,782	-	6,399,772	-	(64,610,405)	-	(64,610,405)	-
Interest on long-term debt	25,398,949	-	-	-	-	(25,398,949)	-	(25,398,949)	-
Total governmental activities	356,706,328	61,779,223	1,755,079	46,913,079	1,112,720	(245,146,227)	-	(245,146,227)	-
Business-type activities:									
Park enterprise	5,949,279	8,227,403	-	-	-	-	2,278,124	2,278,124	-
Total primary government	362,655,607	70,006,626	1,755,079	46,913,079	1,112,720	(245,146,227)	2,278,124	(242,868,103)	-
Component unit:									
Developmental Disability Services	22,015,121	-	-	7,826,832	-	-	-	-	(14,188,289)
General revenues:									
Property taxes						96,975,531	-	96,975,531	13,272,943
Sales taxes						148,216,331	-	148,216,331	-
Financial institution taxes						75,887	-	75,887	-
Cigarette tax						1,397,102	-	1,397,102	-
Gasoline tax						1,175,578	-	1,175,578	-
Vehicle sales tax						281,296	-	281,296	-
Motor vehicle tax from State of Missouri						118,091	-	118,091	-
County stock insurance tax						337,103	-	337,103	-
Franchise fees						3,887	-	3,887	-
Unrestricted investment earnings						20,564,319	11,140	20,575,459	534,324
Miscellaneous						1,394,376	183,293	1,577,669	2,485,831
Transfers						838,340	(838,340)	-	-
Total general revenues and transfers						271,377,841	(643,907)	270,733,934	16,293,098
Change in net position						26,231,614	1,634,217	27,865,831	2,104,809
Net position - beginning of year						472,884,061	18,669,620	491,553,681	26,655,833
Net position - end of year						\$ 499,115,675	20,303,837	519,419,512	28,760,642

See accompanying notes to basic financial statements.

JACKSON COUNTY, MISSOURI

Balance Sheet  
Governmental Funds  
December 31, 2023

Assets	Major Funds					
	General Fund	ARPA Fund	New Detention Center Capital Project Fund	Sports Complex Sales Tax Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	\$ 108,431,296	82,424,401	-	-	31,913,914	222,769,611
Restricted assets:						
Cash and cash equivalents	-	-	259,555,157	14,651,932	36,673,843	310,880,932
Taxes receivable	-	-	-	10,299,465	-	10,299,465
Accounts receivable	-	-	-	1,033,457	-	1,033,457
Accrued interest	-	-	997,318	43,077	93,279	1,133,674
Receivables (net of allowance for uncollectible)						
Taxes	37,297,290	-	-	-	40,618,067	77,915,357
Tax assessment and collection fees	8,646,846	-	-	-	5,253,308	13,900,154
Intergovernmental	1,729,343	-	-	-	3,108,335	4,837,678
Accounts	954,129	-	-	-	134,030	1,088,159
Accrued interest	1,990,922	-	-	-	198,256	2,189,178
Lease receivable	-	-	-	6,837,941	-	6,837,941
Prepaid expenditures	292,293	-	-	3,250	292,045	587,588
Due from other funds	1,694,781	-	-	-	-	1,694,781
Total assets	\$ 161,036,900	82,424,401	260,552,475	32,869,122	118,285,077	655,167,975
Liabilities						
Accounts payable	\$ 7,496,601	1,876,280	-	-	9,852,430	19,225,311
Accounts payable from restricted assets	-	-	10,774,962	-	3,779,248	14,554,210
Salaries, taxes, and benefits	5,602,450	-	-	-	1,356,200	6,958,650
Intergovernmental payables	2,029,836	-	-	-	1,014,918	3,044,754
Due to other funds	-	-	-	-	1,659,983	1,659,983
Unearned revenues	1,168	80,548,121	-	-	88,874	80,638,163
Total liabilities	15,130,055	82,424,401	10,774,962	-	17,751,653	126,081,071
Deferred inflows of resources:						
Unavailable revenue – property taxes	7,751,999	-	-	-	9,945,934	17,697,933
Deferred inflow - leases	-	-	-	6,662,889	-	6,662,889
Total deferred inflows of resources	7,751,999	-	-	6,662,889	9,945,934	24,360,822
Fund balances:						
Nonspendable:						
Prepaid expenditures	292,293	-	-	3,250	292,045	587,588
Restricted:						
Prosecuting attorney's activities	-	-	-	-	559,224	559,224
Assessment maintenance	-	-	-	-	8,110,801	8,110,801
Asset purchases	-	2,564,055	-	-	567,652	3,131,707
Construction	-	529,622	-	-	-	529,622
Contractual services	-	10,878	-	-	6,173	17,051
Repair and maintenance	-	-	-	-	545,188	545,188
Detention center	-	-	249,777,513	-	-	249,777,513
Document preservation	-	-	-	-	560,793	560,793
Emergency telephone system	-	-	-	-	7,615,956	7,615,956
Supplies	-	-	-	-	20,598	20,598
Homeless assistance	-	-	-	-	190,957	190,957
Anti-crime activities	-	-	-	-	14,128,269	14,128,269
Domestic violence shelter funding	-	-	-	-	77,413	77,413
Law enforcement	-	-	-	-	1,431,180	1,431,180
Road construction and maintenance	-	-	-	-	6,454,962	6,454,962
Health and welfare	-	7,011,275	-	-	6,644,733	13,656,008
Juvenile services	-	-	-	-	28,241	28,241
Sewer system service	-	-	-	-	159,531	159,531
Truman Sports Complex activities	-	-	-	-	18,774,728	18,774,728
Culture and recreation	-	-	-	-	7,793,198	7,793,198
Rock Island Railroad project	-	-	-	-	299,279	299,279
Debt service	-	-	-	26,202,983	13,917,167	40,120,150
Compensated absences	-	-	-	-	1,954,110	1,954,110
Available for grant match	-	-	-	-	455,292	455,292
Assigned:						
Wellness education	221,212	-	-	-	-	221,212
Asset purchases (encumbrances)	904,316	-	-	-	-	904,316
Construction (encumbrances)	2,059,823	-	-	-	-	2,059,823
Detention center (encumbrances)	3,148,164	-	-	-	-	3,148,164
Mass appraisal system (encumbrances)	2,054,246	-	-	-	-	2,054,246
Maintenance and repair (encumbrances)	789,058	-	-	-	-	789,058
Supplies (encumbrances)	308,242	-	-	-	-	308,242
Contractual services (encumbrances)	2,096,612	-	-	-	-	2,096,612
Compensated absences	6,584,802	-	-	-	-	6,584,802
Subsequent year appropriation	23,698,460	-	-	-	-	23,698,460
Unassigned	95,997,618	(10,115,830)	-	-	-	85,881,788
Total fund balances	138,154,846	-	249,777,513	26,206,233	90,587,490	504,726,082
Total liabilities, deferred inflows of resources, and fund balances	\$ 161,036,900	82,424,401	260,552,475	32,869,122	118,285,077	655,167,975

See accompanying notes to basic financial statements.

## JACKSON COUNTY, MISSOURI

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

December 31, 2023

Total fund balances for governmental funds	\$ 504,726,082
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund financial statements:	
Capital assets	1,361,623,307
Less accumulated depreciation	<u>(753,142,487)</u>
Total capital assets	608,480,820
Right to use leased assets used in governmental activities are not reported in the funds	2,292,239
Software subscription assets used in governmental activities are not reported in the funds	10,858,680
Internal service funds are used by the County to charge the cost of office services and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	(10,126,283)
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	17,697,933
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	(671,011,204)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds	(2,338,130)
Lease interest is not due in the current period and, therefore is not reported in the funds	
Lease interest receivable	75,419
Lease interest payable	(1,368)
Software subscription interest is not due in the current period and, therefore is not reported in the funds	(10,529)
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	31,658,119
Deferred outflows of resources - other post-employment benefits	659,649
Deferred inflows of resources - pension	(4,758,344)
Deferred inflows of resources - other post-employment benefits	(3,572,715)
Deferred charge on refunding	<u>14,485,307</u>
Total net position of governmental activities	<u>\$ 499,115,675</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, 2023

	<b>Major Funds</b>					
	<b>General Fund</b>	<b>ARPA Fund</b>	<b>New Detention Center Capital Project Fund</b>	<b>Sports Complex Sales Tax Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes	\$ 37,891,603	-	-	-	55,216,550	93,108,153
Sales taxes	66,522,669	-	-	49,337,580	32,356,082	148,216,331
Other taxes	1,813,979	-	-	-	1,574,965	3,388,944
Licenses and permits	677,765	-	-	-	1,244,951	1,922,716
Intergovernmental	14,604,601	12,514,289	-	2,000,000	18,906,909	48,025,799
Charges for services	32,154,506	-	-	8,381,978	19,320,023	59,856,507
Fines and forfeitures	1,638,196	-	-	-	116,883	1,755,079
Interest	9,471,000	-	8,280,072	1,194,461	1,296,778	20,242,311
Miscellaneous	411,262	-	-	-	897,547	1,308,809
<b>Total revenues</b>	<b>165,185,581</b>	<b>12,514,289</b>	<b>8,280,072</b>	<b>60,914,019</b>	<b>130,930,688</b>	<b>377,824,649</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	72,271,282	2,929,429	-	-	13,240,792	88,441,503
Public safety	43,543,875	-	-	-	31,571,407	75,115,282
Roads, highways, and bridges	1,096,445	-	-	-	10,353,100	11,449,545
Health, welfare, and community development	27,375,568	9,584,860	-	-	43,458,679	80,419,107
Culture and recreation	6,618,379	-	-	-	40,891,202	47,509,581
Capital outlay:	-	-	-	-	-	-
Public Safety	-	-	42,502,559	-	-	42,502,559
Culture and recreation	-	-	-	-	395,875	395,875
Debt service:	-	-	-	-	-	-
Principal retirement	984,526	-	-	19,410,000	9,219,963	29,614,489
Interest and fiscal charges	14,957	-	-	10,626,000	10,306,239	20,947,196
Bond issuance cost	-	-	-	-	1,614,426	1,614,426
<b>Total expenditures</b>	<b>151,905,032</b>	<b>12,514,289</b>	<b>42,502,559</b>	<b>30,036,000</b>	<b>161,051,683</b>	<b>398,009,563</b>
Excess (deficiency) of revenues over (under) expenditures:	13,280,549	-	(34,222,487)	30,878,019	(30,120,995)	(20,184,914)
<b>Other financing sources (uses):</b>						
Software subscription issuance	6,624,995	-	-	-	-	6,624,995
Issuance of debt	-	-	262,000,000	-	11,985,000	273,985,000
Premium on bond issuance	-	-	-	-	9,378,487	9,378,487
Transfers in	1,561,297	-	22,000,000	6,500,000	52,085,662	82,146,959
Transfers out	(23,464,747)	-	-	(36,938,202)	(20,905,670)	(81,308,619)
<b>Total other financing sources (uses)</b>	<b>(15,278,455)</b>	<b>-</b>	<b>284,000,000</b>	<b>(30,438,202)</b>	<b>52,543,479</b>	<b>290,826,822</b>
Net change in fund balances	(1,997,906)	-	249,777,513	439,817	22,422,484	270,641,908
Fund balances – beginning of year	140,152,752	-	-	25,766,416	68,165,006	234,084,174
Fund balances – end of year	\$ 138,154,846	-	249,777,513	26,206,233	90,587,490	504,726,082

See accompanying notes to basic financial statements.

**JACKSON COUNTY, MISSOURI**

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

Year ended December 31, 2023

Net change in fund balance – total governmental funds	\$ 270,641,908
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:</p>	
Capital outlay for assets capitalized	66,995,944
Disposal of capital assets (net of accumulated depreciation)	(6,917)
Depreciation and amortization expense	(44,525,581)
	22,463,446
<p>Some revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund financial statements:</p>	
Change in unavailable revenues	3,867,378
<p>The issuance of long-term debt (<i>e.g.</i> , bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items:</p>	
Issuance of debt	(273,985,000)
Premium on debt issuance	(9,378,487)
Amortization of premium	4,234,485
Software subscription issuance	(6,624,995)
Debt repayment	28,486,889
Amortization of deferred charge on refunding	(1,852,883)
Net increase in compensated absences	(292,249)
Lease repayment	1,127,600
Decrease in lease interest receivable	(8,947)
Increase in net pension liability	(6,159,269)
Decrease in other post-employment benefits liability	145,699
Net decrease in deferred outflows for pension	(663,110)
Net decrease in deferred outflows for other post-employment benefits	(128,645)
Net decrease in deferred inflows for pension	4,726,232
Net increase in deferred inflows for other post-employment benefits	(167,580)
	(260,540,260)
Interest is expensed when accrued, whereas in the funds it is expensed when paid	(984,445)
The internal service funds are used by the County to charge the costs of office services and workers' compensation to the individual funds. The net income of the internal service funds is reported in the statement of activities	(9,216,413)
Changes in net position of governmental activities	\$ 26,231,614

See accompanying notes to basic financial statements.



**JACKSON COUNTY, MISSOURI**

Statement of Net Position

Proprietary Funds

December 31, 2023

<b>Assets</b>	<b>Business-type Activities – Park Enterprise Fund</b>	<b>Governmental Activities – Internal Service Funds</b>
<b>Current assets:</b>		
Cash and cash equivalents	\$ 8,642,408	577,633
Receivables (net of allowance for uncollectible)	842	-
Lease receivable	23,065	-
Inventory	141,013	-
Other assets	-	514,445
Total current assets	8,807,328	1,092,078
<b>Noncurrent assets:</b>		
Restricted assets:		
Cash and cash equivalents	-	13,387
Investments	-	657,640
Lease receivable	613,494	-
Capital assets (net of accumulated depreciation)	12,519,683	-
Total noncurrent assets	13,133,177	671,027
Total assets	21,940,505	1,763,105
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources - pension	641,213	-
Deferred outflows of resources - other post-employment benefits	45,451	-
Total deferred outflows of resources	686,664	-
<b>Liabilities</b>		
<b>Current liabilities:</b>		
Accumulated compensated absences	25,548	-
Accounts payable	78,398	31,377
Interest payable	20	-
Claims and judgments payable (note (2)(j))	-	11,786,192
Lease liability	56,732	-
Salaries, taxes, and benefits	96,931	-
Unearned revenue	3,935	-
Due to other funds	-	34,798
Total current liabilities	261,564	11,852,367
<b>Noncurrent liabilities:</b>		
Accumulated compensated absences	145,850	-
Claims and judgments payable (note (2)(j))	-	37,021
Net pension liability	1,013,252	-
Total other post-employment benefit liability	88,480	-
Total noncurrent liabilities	1,247,582	37,021
Total liabilities	1,509,146	11,889,388
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources - pension	97,109	-
Deferred inflows of resources - other post-employment benefits	99,977	-
Deferred inflows of resources - leases	617,100	-
Total deferred inflows of resources	814,186	-
<b>Net Position</b>		
Net investment in capital assets	12,462,951	-
Restricted for workers' compensation claims	-	671,027
Unrestricted	7,840,886	(10,797,310)
Total net position	\$ 20,303,837	(10,126,283)

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, 2023

	<b>Business-type Activities – Park Enterprise Fund</b>	<b>Governmental Activities – Internal Service Funds</b>
Operating revenues:		
Charges for services	\$ 8,227,403	6,312,568
Miscellaneous	183,293	85,567
Total operating revenues	8,410,696	6,398,135
Operating expenses:		
Personal services	3,398,727	-
Contractual services	659,699	15,945,503
Materials and supplies	1,363,460	-
Depreciation and amortization	527,001	-
Total operating expenses	5,948,887	15,945,503
Operating income	2,461,809	(9,547,368)
Nonoperating revenues (expenses)		
Interest income	-	330,955
Lease interest income	11,140	-
Lease interest expense	(392)	-
Total nonoperating revenues (expenses)	10,748	330,955
Income (loss) before transfers	2,472,557	(9,216,413)
Transfers out	(838,340)	-
Change in net position	1,634,217	(9,216,413)
Net position – beginning of year	18,669,620	(909,870)
Net position – ending of year	\$ 20,303,837	(10,126,283)

See accompanying notes to basic financial statements.

**JACKSON COUNTY, MISSOURI**

Statement of Cash Flows

Proprietary Funds

Year ended December 31, 2023

	<b>Business-type activities – Park Enterprise Fund</b>	<b>Governmental activities – Internal Service Funds</b>
Cash flows from operating activities:		
Receipts from customers	\$ 8,376,552	6,319,518
Payments to suppliers	(2,030,560)	(16,644)
Payments to employees	(3,336,613)	-
Claims paid	-	(9,915,162)
Net cash provided by (used in) operating activities	<u>3,009,379</u>	<u>(3,612,288)</u>
Cash flows from noncapital financing activities:		
Transfers to other funds	(838,340)	-
Advances from other funds	-	16,644
Net cash (used in) provided by noncapital financing activities	<u>(838,340)</u>	<u>16,644</u>
Cash flows from capital and related financing activities:		
Principal paid on lease liability	(56,491)	-
Purchase of capital assets	(965,813)	-
Interest paid on lease liability	(372)	-
Net cash used in capital and related financing activities	<u>(1,022,676)</u>	<u>-</u>
Cash flows from investing activities:		
Interest received	11,140	306,394
Net cash provided by investing activities	<u>11,140</u>	<u>306,394</u>
Net increase (decrease) in cash and cash equivalents	1,159,503	(3,289,250)
Cash and cash equivalents at beginning of year	7,482,905	3,880,270
Cash and cash equivalents at end of year	<u>\$ 8,642,408</u>	<u>591,020</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 2,461,809	(9,547,368)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	527,001	-
Changes in assets and liabilities:		
Receivables	(842)	-
Lease receivable	22,702	-
Inventory	(28,285)	-
Other assets	1,050	(78,617)
Accounts payable	(7,401)	(13,589)
Salaries, taxes, and benefits	(7,777)	-
Unearned revenue	3,935	-
Net pension liability	125,699	-
Total other post-employment benefits liability	22,323	-
Deferred outflows of resources - pension	(2,688)	-
Deferred outflows of resources - other post-employment benefits	6,716	-
Deferred inflows of resources - pension	(96,454)	-
Deferred inflows of resources - other post-employment benefits	(10,666)	-
Deferred inflows of resources - leases	(32,704)	-
Accumulated compensated absences	24,961	-
Claims and judgments	-	6,027,286
Net cash provided by (used in) operating activities	<u>\$ 3,009,379</u>	<u>(3,612,288)</u>
Noncash investing, capital and financing activities:		
Change in fair value of restricted investment	-	24,561

See accompanying notes to basic financial statements.

**JACKSON COUNTY, MISSOURI**

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2023

Assets	<b>Martha James Cemetery Private Purpose Trust Fund</b>	<b>Employees Retirement Pension Trust Fund (as of June 30, 2023)</b>	<b>Custodial Funds</b>
Cash and cash equivalents	\$ 659	-	514,811,125
Investments:			
U.S. government securities	-	13,867,508	-
Bond collective trust fund	-	52,741,276	-
Limited partnership	-	5,882,545	-
International Equity Fund	-	47,099,270	-
Long-Short Equity Fund	-	32,400,866	-
Emerging Markets Equity Fund	-	17,221,931	-
S&P 500 Index Fund	-	54,417,753	-
Corporate stocks	-	53,682,538	-
Corporate bonds and debentures	-	16,072,301	-
Municipal bonds	-	99,491	-
Money market	-	9,618,034	-
Real estate pooled separate account	-	20,979,676	-
Special Situations Property Fund	-	16,963,400	-
Receivables (net of allowance for uncollectible):			
Accrued interest and dividends	-	278,802	-
Contributions	-	6,698	-
	659	341,332,089	514,811,125
<b>Liabilities</b>			
Due to governments	-	-	460,219,697
Accrued expense	-	463,456	-
	-	463,456	460,219,697
<b>Net Position</b>			
Net position restricted for cemetery maintenance	659	-	-
Net position restricted for pensions	-	340,868,633	-
Net position restricted for other governments, organizations, and/or individuals	-	-	54,591,428
Total net position	\$ 659	340,868,633	54,591,428

See accompanying notes to basic financial statements.

**JACKSON COUNTY, MISSOURI**  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
Year ended December 31, 2023

	<b>Martha James Cemetery Private Purpose Trust Fund</b>	<b>Employees Retirement Pension Trust Fund (as of June 30, 2023)</b>	<b>Custodial Funds</b>
<b>Additions:</b>			
<b>Contributions:</b>			
Employer contributions	\$ -	12,736,736	-
Employee contributions	-	27,244	-
Tax collections for other governments	-	-	1,352,312,795
Other collections for other governments	-	-	1,654,141
Contributions to inmate accounts	-	-	2,175,899
Municipal bond collections	-	-	28,700
Total contributions	-	12,763,980	1,356,171,535
<b>Investment earnings:</b>			
Interest and dividends	-	1,866,857	123,588
<b>Net appreciation (depreciation) in the fair value of investments:</b>			
U.S. government securities	-	(337,869)	-
Bond collective trust fund	-	668,139	-
Limited partnership	-	188,205	-
International Equity Fund	-	5,411,285	-
Long-Short Equity Fund	-	1,566,027	-
Emerging Markets Equity Fund	-	998,652	-
S&P 500 Index Fund	-	10,165,485	-
Corporate stocks	-	5,990,094	-
Corporate bonds and debentures	-	(250,470)	-
Municipal bonds	-	(1,785)	-
Real estate pooled separate account	-	(2,497,715)	-
Special Situations Property Fund	-	(3,664,933)	-
Total investment income	-	20,101,972	123,588
Less investment expense	-	1,416,640	-
Net investment income	-	18,685,332	123,588
Total additions	-	31,449,312	1,356,295,123
<b>Deductions:</b>			
Benefits paid to participants	-	18,046,865	-
Administrative expenses	-	299,719	-
Taxes distributed to other governments	-	-	1,338,598,231
Other collections distributed to other governments	-	-	1,654,141
Distributed to inmates	-	-	444,097
Distributed to detention center vendors	-	-	974,899
Bonds distributed to individuals	-	-	778,768
Total deductions	-	18,346,584	1,342,450,136
Change in net position	-	13,102,728	13,844,987
Net position – beginning of year	659	327,765,905	40,746,441
Net position – ending of year	\$ 659	340,868,633	54,591,428

See accompanying notes to basic financial statements.

See accompanying notes to basic financial statements.

# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

### (1) Summary of Significant Accounting Policies

#### (a) Reporting Entity

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

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

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

#### **Blended Component Units**

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

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

## **JACKSON COUNTY, MISSOURI**

### Notes to Basic Financial Statements

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

#### **Discretely Presented Component Unit**

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

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

#### **Related Organization**

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

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

#### **(b) Government-Wide and Fund Financial Statements**

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County and its component unit. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. In addition, activities of the primary government are reported separately from the activities of the *discretely presented component unit*.

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

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

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

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the County gives (or receives) value without directly receiving (or giving) equal value include property taxes, sales taxes, grants, entitlements, and donations. Revenue from property taxes is recognized, on an accrual basis, as revenues in the year for which they are levied. Revenue from sales taxes is recognized in the year in which the underlying exchange (sale) occurs. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement of focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, *i.e.*, amounts measurable and available to finance the County's operations or of a material amount and not collected at the normal time of receipt. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Available is generally defined as expected to be received within 60 days of fiscal year-end for property taxes, 90 days for sales taxes, interest, charges for services (pursuant to a specific contract or agreement), or



# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

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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. Encumbrances are not recognized as expenditures; however, open encumbrances are reported as part of fund balance and will be honored in subsequent years.

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

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

The County reports the following major governmental funds:

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

**New Detention Center Fund:** The New Detention Center 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.

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

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

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**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 Office Services Fund is used to account for the printing, duplicating and mailing services performed for the County's departments and (2) the Self-Insurance Fund is used to account for the activity pertaining to the County's unemployment, workers' compensation and general liability expenses.

**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.

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

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

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal revenues of the Park Enterprise Fund are charges to customers for sales and services.

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

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

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

#### **(e) Interfund Receivables and Payables**

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

#### **(f) Property Taxes**

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

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

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

#### **(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.

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

#### **(h) Capital Assets**

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

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

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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

<u>Assets</u>	<u>Years</u>
Buildings	50
Improvements other than buildings	10–20
Equipment and furniture	5–20
Vehicles	8
Truman Sports Complex improvements	20
Right-To-Use	10

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

**(i) *Compensated Absences***

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

# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

**(j) *Deferred Outflows/Inflows of Resources***

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

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has four types of items that qualify for reporting in this category. The first item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second type of item is related to lease receivables, which is recognized as revenue in a systematic and rational manner over the term of the lease. The final two items are related to pension and other post-employment benefit amounts. See Note (2)(i) for information about deferred inflows of resources for the pension plan and Note (2)(l) for more information about deferred inflows related to other post-employment benefits.

**(k) *Long-Term Obligations***

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

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

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

#### **(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.

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.

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

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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.

#### **(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.



## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

**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.

**(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, 2023.

**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, 2023

**(r) Use of Estimates**

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

**(s) Fund Deficits**

The Office Services Internal Service Fund reported a deficit fund balance of \$34,798 and the Self-Insurance Internal Service Fund had a deficit fund balance of \$10,091,485. The deficits will be eliminated by increasing amounts to be contributed by other funds.

**(t) Excess of Expenditures over Appropriations**

During 2023, in the General Fund, expenditures of the Information Technology Department exceeded budget by \$6.2 million due to additional unexpected expenditures for the implementation of new human resources and financial software. Expenditures of \$35,474 for the drug task force were unbudgeted. Transfers out exceeded budget by \$13 thousand, which is considered insignificant.

**(u) Adoption of New Accounting Pronouncements**

In March 2020, GASB issued Statement No. 94, *Public-Private and Public-Private Partnerships and Availability Payment Arrangements*. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The adoption of this statement had no impact on the County's financial statements.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information. Implementation of this standard resulted in the addition of a \$10,858,680 right to use asset net of accumulated amortization and a \$6,624,995 software subscription liability, reported as of December 31, 2023.

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

In April of 2022, GASB issued Statement No. 99, *Omnibus 2022*, which enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including: 1) classification and reporting of derivative instruments within the scope of Statement No. 53 that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; 2) clarification of certain provisions in Statement No. 87, Statement No. 94 and Statement No. 96; 3) extension of the period during which the London Interbank offered Rate (LIBOR) is considered an appropriate benchmark interest rate of the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; 4) accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program; 5) disclosures related to nonmonetary transactions; 6) pledges of future revenues when resources are not received by the pledging government; 7) clarification of provisions in Statement No 34 related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63; and 8) terminology used in Statement No. 53 to refer to resource flows statements. The requirements related to leases, PPPs, and SBITAs will take effect the County's fiscal year ending December 30, 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for the County's fiscal year ending December 31, 2024.

**(v) *New Accounting Pronouncements Not Adopted***

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

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

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 accounting changes and error corrections made in the County's financial statements for the fiscal year ending December 31, 2025.

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

**(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, 2023, the County's cash and equivalents book balance was \$1,057,695,755, which includes \$110,151,846 of short term US Treasury and Agency securities and deposit balances of \$947,543,909. The bank balance for the deposits was \$780,360,333 with the difference resulting from outstanding checks, deposits in transit and other reconciling items.

**Primary Government (excluding Pension Trust Fund)**

The deposits and investments of the County at December 31, 2023 are reflected in the financial statements as follows:

	<b>Government- wide Statement of Net Position</b>	<b>Fiduciary Funds Statement of Fiduciary Net Position (excluding Pension Trusts)</b>	<b>Total</b>
Cash and cash equivalents	\$ 231,989,652	514,811,784	746,801,436
Restricted assets:			
Cash and cash equivalents	310,894,319	-	310,894,319
Investments	657,640	-	657,640
	<u>\$ 543,541,611</u>	<u>514,811,784</u>	<u>1,058,353,395</u>

**Concentration of Credit Risk**

As of December 31, 2023, all of the County's investments were U.S. Treasury Notes.

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

#### ***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 \$288 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.

#### ***Interest Rate Risk***

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

#### ***Credit Risk***

Credit risk is the risk that the County will not recover its investments due to the inability of the counterparty to fulfill their obligation. The County minimizes credit risk by prequalifying the financial institutions, broker/dealers, intermediaries and advisers with which the County will do business and by diversifying the portfolio so that potential losses on individual fixed-income securities will be minimized. As of December 31, 2023, all the County's investments were in U.S. Treasury Notes, and therefore are not considered to be subject to credit risk. The County does not have a formal policy relating to credit risk.

#### ***Foreign Currency Risk***

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

#### ***Fair Value Measurements***

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, 2023

The County has the following recurring fair value measurements as of December 31, 2023:

- U.S. Treasury Notes (restricted) of \$657,640 are valued using quoted prices for similar assets, quoted prices in markets that are not active or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets (Level 2 inputs)

#### **Jackson County Revised Pension Plan**

##### ***Investment Policy***

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

##### ***Concentration of Credit Risk***

At June 30, 2023, the investment in the S&P 500 Index Fund represented 16.0% of the Plan's total investments, the Bond Collective Trust Fund represented 15.5%, the International Equity Fund represented 13.8%, the Long-Short Equity Fund represented 9.5%, the Real Estate Pooled Separate Account represented 6.2%, and the Emerging Markets Equity Fund represented 5.1%. All other individual investments represented less than 5% of the Plan's total investments.

##### ***Custodial Credit Risk***

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

At June 30, 2023, 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, 2023 did not differ significantly from those at June 30, 2023 in amount or level of risk.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

***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	\$ 569,412	12,000	35,377	-	522,035
Municipal bonds	99,491	-	99,491	-	-
Treasury notes	13,298,096	1,886,068	7,499,631	3,912,397	-
Corporate bonds	16,072,301	951,343	8,530,037	5,765,212	825,709
Total	<u>\$ 30,039,300</u>	<u>2,849,411</u>	<u>16,164,536</u>	<u>9,677,609</u>	<u>1,347,744</u>

***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, 2023, the Plan’s investments were rated as follows:

Security Description	Moody’s	Standard & Poor’s
US Agencies:		
Federal Home Loan Mortgage Corp Partn Gold	Not Rated*	Not Rated*
Federal National Mortgage Association GTD PASSTHRU	Not Rated*	Not Rated*
Municipal Bonds:		
Brownsburg Ind GO Bonds	Not Rated	AA
Corporate Bonds:		
Abbvie Inc Sr Nt	A3	BBB+
Activision Blizzard Inc Sr Glbl	BAA1	A-
American Express Co Sr Nt	A2	BBB+
Amgen Inc Sr Nt	BAA1	BBB+
Aon Plc Sr Glbl Nt	BAA2	A-
Apple Inc Sr Nt	AAA	AA+
Astrazeneca Finance Llc Sr Nt	A2	A
AT&T Inc Glocal Nt	BAA2	BBB

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Security Description	Moody's	Standard & Poor's
Autodesk Inc Sr Nt	A3	BBB+
Bank Amer Corp Fr	A1	A-
Bank New York Melln Corp Fr	A1	A
BK of America Corp Sr Nt	A1	A-
Blackrock Inc Sr Nt	AA3	AA-
Boeing Co Cr Sen Sr Nt	BAA2	BBB-
Broadcom Inc Sr Nt	BAA3	BBB-
Burlington Northn Santa Fe Cp Deb	A3	AA-
Capital One Finl Corp Sr Nt	BAA1	BBB
Citigroup, Inc Sr Nt	A3	BBB+
Citizens Bank Nafr	BAA1	A-
Comcast Corp New Nt	A3	A-
CVS Health Corp Sr Nt	BAA2	BBB
Dollar Gen Corp Sr Nt	BAA2	BBB
Edwards LifeSciences Corp	BAA2	BBB
Fifth Thrid Bancorp Sr Nt	BAA1	BBB+
General Electric Co Sr Nt	BAA1	BBB+
Goldman Sachs Group Inc Sr Gbl	A2	BBB+
HP Inc Sr Nt	BAA2	BBB
Huntington Bancshares Inc Sr Nt	BAA1	BBB+
JPMorgan Chase & Co Nt	A1	A-
Lowes Cos Inc Gbl Nt	BAA1	BBB+
Morgan Stanley Fr	A1	A-
Paypal Holdings Inc Sr Nt	A3	A-
Pnc Finl Svcs Group Inc Sr Gbl	A3	A-
Regeneron Pharmaceuticals Sr Nt	BAA2	BBB+
Starbucks Corp	BAA1	BBB+
State Str Corp Sr Nt	A1	A
Sysco Corp Sr Nt	BAA1	BBB
T Mobile Usa Inc Sr Sec Gbl Nt	BAA2	BBB
Timken Co Fr	BAA2	BBB-
TJX Cos Inc New Sr Nt	A2	A
VMWare Inc Sr Nt	BAA3	BBB-
Wells Fargo & Co New Sr Gbl Nt	A1	BBB+
Williams Partners L P New Sr Gbl Nt	BAA2	BBB
Willis North Amer Inc Sr Gbl	BAA3	BBB+
Loomis Sayles Commingled Bonds Account	Aa3	Not Rated
Money Market - GS Fin Sq Gov #465	Aaa-mf	AAAm



# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

### Fair Value Measurements

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

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

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

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

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

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

The Plan had the following recurring fair value measurements as of June 30, 2023 in (000's):

	June 30, 2023	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)
<b>Investments by fair value level</b>				
Debt securities:				
U.S. Treasury securities	\$ 13,298	\$ -	\$ 13,298	\$ -
U.S. Agency securities	570	-	570	-
Municipal bonds	99	-	99	-
Corporate bonds and debentures	16,072	-	16,072	-
Total debt securities	30,039	-	30,039	-
Equity securities:				
Consumer discretionary	\$ 7,240	7,240	-	-
Consumer staples	1,324	1,324	-	-
Energy	1,041	1,041	-	-
Financials	11,084	11,084	-	-
Health care	6,066	6,066	-	-
Industrials	10,825	10,825	-	-
Information technology	11,605	11,605	-	-
Materials	1,922	1,922	-	-
Real estate	1,088	1,088	-	-
Telecommunication services	1,323	1,323	-	-
Utilities	164	164	-	-
Total equity securities	53,682	53,682	-	-
Total investments by fair value level	83,721	\$ 53,682	\$ 30,039	\$ -
<b>Investments measured at amortized cost</b>				
Money market funds	9,618			
Total investments measured at amortized cost	9,618			
<b>Investments measured at the net asset value (NAV)</b>				
Bond Collective Trust Fund	52,741			
Limited Partnership	5,883			
International Equity Fund	47,099			
Long-Short Equity Fund	32,401			
Emerging Markets Equity Fund	17,222			
S&P 500 Index Fund	54,418			
Real Estate Pooled Separate Account	20,980			
Special Situations Property Fund	16,963			
Total investments measured at the NAV	247,707			
Total investments measured at fair value	\$ 341,046			

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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:

	<b>Fair Value June 30, 2023 in (000's)</b>	<b>Redemption Frequency (if Currently Eligible)</b>	<b>Redemption Notice period</b>
Bond Collective Trust Fund (1)	\$ 52,741	Daily	0 to 3 days
Limited Partnership (2)	5,883	1st business day of the month	15th day of the prior month
International Equity Fund (3)	47,099	Daily	1 day
Long-Short Equity Hedge Fund (4)	32,401	Quarterly	45 days
Emerging Markets Equity Fund (5)	17,222	Each Wednesday (or the next business day)/Last business day of each month	10 business days
S&P 500 Index Fund (6)	54,418	Daily	Prior to 9:30am CST on trade date
Real Estate Pooled Separate Account (7)	20,980	Daily	1 day
Special Situations Property Fund (8)	16,963	Quarterly	30 days
Total investments measured at the NAV	<u>\$ 247,707</u>		

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

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, 2023, the Plan had no unfunded commitments and no other plans to order the sale of any investments.

1. ***Bond Collective Trust Fund.*** The fund is a core plus fixed income fund in a private placement collective trust. The objective of the fund is high total investment return through a combination of current income and capital appreciation. There are no requirements to give advanced notice of intent to redeem the investment, but three days' notice is preferred. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
2. ***Limited Partnership.*** The investment is a small cap equity fund established as a limited partnership. The fund's objective is to achieve a long-term total return by investing in non-U.S. small capitalization companies. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in the partners' capital.
3. ***International Equity Fund.*** The investment is an international dynamic equity fund. The fund's objective is to achieve long-term capital growth, primarily through investment in the equity securities of companies in all economic sectors in any part of the world except the United States. At least two-thirds of the fund's assets are to be invested in the equities of companies domiciled in Europe, Australia, Asia and Latin America. The fund is traded daily and redemption normally occurs after one days' written notice. However, if the fund's requested withdrawals exceed 10% of the fund's net asset value, the fund may defer the excess of such withdrawals to the next dealing day. All withdrawal requests relating to an earlier dealing day will be completed before new requests are considered, subject to further deferral and to liquidity being raised with respect to the next or any subsequent dealing day. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
4. ***Long-Short Equity Hedge Fund.*** The fund invests in other hedge funds that invest across liquid asset classes, primarily focusing on equity long/short in global markets. The underlying funds aim to invest primarily in companies in developed markets through equity and equity-related securities. The majority of the fund's underlying investments can only be redeemed on the first business day of each calendar quarter or each calendar month. The fair value of the investment has been determined using the NAV per share (or its equivalent) of the fund.
5. ***Emerging Markets Equity Fund.*** The objective of this private fund is to seek long-term capital appreciation by investing at least 80% of its assets in emerging market equity securities. The fund may invest in securities across all market capitalizations and styles. Under normal market conditions, redemptions occur weekly on Wednesday (or the next business day) or the last business day of the month, with 10 business days' advanced written notice. However, if the fund cannot obtain or set a price for a material portion of

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

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.

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

#### ***Foreign Currency Risk***

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

At June 30, 2023, the Plan had invested in a Limited Partnership, an International Equity Fund, a Long-Short Equity Fund, and an Emerging Markets Equity Fund, all of which invested in international stocks. The fair value of the Limited Partnership was \$5,882,545 and 1.7% of the Plan's portfolio. The fair value of the International Equity Fund was \$47,099,270 and 13.8% of the Plan's portfolio. The fair value of the Long-Short Equity Fund was \$32,400,866 and 9.5% of the Plan's portfolio. The fair value of the Emerging Markets Equity Fund was \$17,221,931 and 5.0% of the Plan's portfolio. The Bond Collective Trust Fund also had some international investments. In addition, the Plan's corporate bonds and debentures include international bonds with a fair value of \$481,905 representing 0.1% of the Plan's portfolio.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

**(b) Intergovernmental Revenue and Receivables**

Amounts due from other governments at December 31, 2023 consisted of the following:

	Primary Government		
	General	Nonmajor Governmental	Total
Federal:			
Department of Health and Human Services:			
Administration for Children & Families			
Child Care Inspections	\$ -	4,395	4,395
Title IV-E	5,965	-	5,965
Department of Justice			
Violence Against Women Office			
Prevention & Prosecution of Sexual Assault	-	7,856	7,856
Office of Justice Programs			
Byrne Justice Assistance	-	253,056	253,056
Victims of Crime Act (VOCA)	-	62,851	62,851
Innovative Prosecution	-	46,157	46,157
Equity & Inclusion	-	1,051	1,051
Office of Juvenile Justice and Delinquency Prevention			
Racial & Ethnic Disparity Manager	-	13,123	13,123
Department of Treasury			
County Jail Maintenance & Improvements	-	687	687
Executive Office of the President:			
High Intensity Drug Trafficking Area (HIDTA)	-	27,992	27,992
Department of Agriculture:			
National School Lunch and Breakfast	20,516	-	20,516
Department of Transportation:			
Federal Highway Administration			
Helmig Road Bridge BRO-B048 (60)	-	12,331	12,331
Haines Road Bridge BRO-B048 (58)	-	371,346	371,346
National Highway Traffic Safety Administration			
Traffic Unit	45,182	-	45,182
Impaired Driving Enforcement	-	3,241	3,241
Total Federal	71,663	804,086	875,749
State:			
Circuit Court Cost Reimbursements	144,949	-	144,949
Department of Corrections	471,969	-	471,969
Department of Public Safety	9,327	76,467	85,794
Department of Revenue	-	1,655,955	1,655,955
Department of Social Services	1,031,435	24,455	1,055,890
Office of Administration	-	537,343	537,343
Office of State Court Administrator	-	10,029	10,029
Total State	1,657,680	2,304,249	3,961,929
Total Intergovernmental Receivables	\$ 1,729,343	3,108,335	4,837,678

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Intergovernmental revenue during the year December 31, 2023 consisted of the following:

	Primary Government				Total
	General	American Rescue Plan	Sports Complex Sales Tax Debt	Nonmajor Governmental	
Federal:					
Department of Health and Human Services:					
Administration for Children and Families					
Child Care Inspections	-	-	-	12,635	12,635
Title IV-D Child Support	758,444	-	-	-	758,444
Title IV-E Foster Care	9,637	-	-	-	9,637
Centers for Disease Control & Prevention					
Violent Death & Enhanced Opioid Surveillance	-	-	-	27,040	27,040
Bureau of Justice Assistance					
Equity & Inclusion	-	-	-	3,478	3,478
Innovative Prosecution	-	-	-	94,469	94,469
Special Assistant US Attorney	-	-	-	45,957	45,957
Drug Abatement Response Team	-	-	-	119,834	119,834
Multi-Jurisdictional Drug Task Force	-	-	-	165,669	165,669
Byrne Justice Assistance Grant	-	-	-	547,227	547,227
Equitable Sharing Program (Federal Surplus Property Tran	-	-	-	33,635	33,635
Missouri Western Interdiction & Narcotics Task Force	29,403	-	-	-	29,403
Office for Victims of Crime					
Victims of Crime Act	-	-	-	281,529	281,529
Office of Juvenile Justice and Delinquency Prevention					
Gender Sensitive Youth Advocacy Program	-	-	-	6,597	6,597
Racial & Ethnic Disparity Manager	-	-	-	62,842	62,842
Violence Against Women Office					
Prevention and Prosecution of Sexual Assault	-	-	-	36,854	36,854
Executive Office of the President:					
High Intensity Drug Trafficking Area (HIDTA)	-	-	-	144,564	144,564
Department of Agriculture:					
Food & Nutrition Service					
National School Lunch and Breakfast	122,373	-	-	-	122,373
Food Donation Program	13,417	-	-	-	13,417
Department of Transportation:					
Federal Highway Administration					
Haines (BRO-B048(58))	-	-	-	418,585	418,585
Stoenner (BRO-B048(59))	-	-	-	24,892	24,892
Helmig (BRO-B048 (60))	-	-	-	55,899	55,899
South Miller Road (BRO-B048(56))	-	-	-	613,343	613,343
National Highway Traffic Safety Administration					
Impaired Driving Enforcement	-	-	-	26,674	26,674
Statewide 154 Impaired Driving	-	-	-	955	955
Hazardous Moving Violations	-	-	-	6,292	6,292
Traffic Unit	203,785	-	-	-	203,785
Department of Treasury					
Departmental Offices					
ARPA County Jail Maintenance & Improvements	-	-	-	687	687
Emergency Rental Assistance 2	-	-	-	9,650,171	9,650,171
Organized Crime Drug Enforcement Task Force (OCDETF)	-	-	-	15,259	15,259
American Rescue Plan - SLFRF	-	12,514,289	-	-	12,514,289
Total Federal	\$ 1,137,059	12,514,289	-	12,395,087	26,046,435

# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

	Primary Government				Total
	General	American Rescue Plan	Sports Complex Sales Tax Debt	Nonmajor Governmental	
State:					
Circuit Court Cost Reimbursements	10,576,222	-	-	-	10,576,222
Department of Mental Health	30,000	-	-	-	30,000
Department of Public Safety	38,123	-	-	277,503	315,626
Department of Revenue	79,774	-	-	79,773	159,547
Department of Social Services	2,301,628	-	-	274,292	2,575,920
Division of Youth Services	12,975	-	-	-	12,975
Department of Natural Resources	-	-	-	131,127	131,127
Office of Administration	-	-	-	3,287,346	3,287,346
Office of State Court Administrator	-	-	-	58,181	58,181
State Tax Commission - Assessment Reimbursement	-	-	-	1,002,728	1,002,728
Total State	<u>13,038,722</u>	<u>-</u>	<u>-</u>	<u>5,110,950</u>	<u>18,149,672</u>
Local:					
City of Blue Springs	-	-	-	100	100
City of Grain Valley	-	-	-	100	100
City of Grandview	-	-	-	100	100
City of Greenwood	-	-	-	100	100
City of Independence	-	-	-	100	100
City of Kansas City	-	-	2,000,000	-	2,000,000
City of Lake Lotawana	-	-	-	100	100
City of Lake Tapawingo	-	-	-	100	100
City of Lee's Summit	-	-	-	100	100
City of Lone Jack	-	-	-	100	100
City of Oak Grove	-	-	-	100	100
City of Sugar Creek	-	-	-	100	100
Jackson County Sports Authority	428,820	-	-	-	428,820
Kansas City Area Transportation Association	-	-	-	1,399,772	1,399,772
Total Local	<u>428,820</u>	<u>-</u>	<u>2,000,000</u>	<u>1,400,872</u>	<u>3,829,692</u>
Total Intergovernmental Revenue	<u>\$ 14,604,601</u>	<u>12,514,289</u>	<u>2,000,000</u>	<u>18,906,909</u>	<u>48,025,799</u>



**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

**(c) Tax Revenues**

Tax revenues, including interest and penalties, for the year ended December 31, 2023 were as follows:

		<b>General Fund</b>	<b>Sports Complex Sales Tax Debt Service Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total</b>
Property tax	\$	37,891,603	-	55,216,550	93,108,153
Sales tax		66,522,669	49,337,580	32,356,082	148,216,331
Cigarette tax		1,397,102	-	-	1,397,102
Financial institution tax		75,887	-	-	75,887
Other taxes		340,990	-	1,574,965	1,915,955
Total	\$	106,228,251	49,337,580	89,147,597	244,713,428

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 33⅓% of its market valuation. Based on the last valuation, the total assessed value as of January 1, 2023 was approximately \$17.58 billion.

The County is permitted by Missouri State Statutes to levy taxes up to \$0.35 per \$100 of assessed valuation for general governmental services (General Fund) other than the payment of principal and interest on long-term debt, up to \$0.35 per \$100 for Special Road and Bridge Fund, up to \$0.38 per \$100 for Health Fund, up to \$0.20 per \$100 for Parks and Recreation Fund, up to \$0.10 per \$100 for Developmental Disability Services (Component Unit), and in unlimited amounts for the payment of principal and interest on long-term debt. Pursuant to authorization granted in the Missouri State Statutes, Jackson County voters approved a countywide sales tax, which required the total County property tax levy be reduced by 70% of sales tax revenues collected in the year.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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 twenty-five 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 November 8, 2016, voters in the County approved a county-wide sales tax at a rate of one-eighth of one percent (1/8%) for a period of seven years from the date on which such tax is first imposed for the purpose of providing services to protect the well-being and safety of children and youth nineteen years of age or less and to strengthen families. 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. This tax is limited in purpose and cannot be used to fund general operations of the County.

On April 4, 2023, voters in the County approved a county-wide sales tax at a rate of three percent on all tangible personal property retail sales of adult use, non-medical 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.

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

	<b>Levy</b>	<b>Levy after Sales Tax Reduction</b>
Primary government:		
General Fund	\$ 0.2127	0.2127
Health Fund	0.2261	0.1405
Park Fund	0.1138	0.0949
Special Road and Bridge Fund	0.2115	0.0635
Total primary government	\$ 0.7641	0.5116
Component unit:		
Developmentally disabled	\$ 0.0716	0.0716

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Property taxes levied for the current year are recorded as receivables; however, property taxes not collected within sixty days after year-end are deferred. An allowance for estimated uncollectible receivables is based upon historical trends. The total allowance of \$358,113 was deducted from the respective receivables on current and prior years' taxes as follows:

Primary government:	
General Fund	\$ 157,138
Health Fund	81,657
Park Fund	51,455
Special Road and Bridge Fund	42,292
Assessment Fund	25,571
	<u>\$ 358,113</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 \$1.47 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 \$14,191,615 and \$8,730,341, 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, 2023

- 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, 2023

- 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, 2023

The financial impact of each abatement program on Jackson County for 2023 is summarized below:

City	Type of Abatement							
	Chapter 100	Chapter 353	Chapter 99	Enhanced Enterprise Zone	Multi- Abatement	TIF (PILOTS)	TIF (EATS)	Grand Total
Blue Springs	\$ 103,791	\$ 22,710	\$ -	\$ -	\$ 200	\$ 143,006	\$ 572,205	\$ 841,912
Grain Valley	-	-	-	-	-	54,347	231,271	285,618
Grandview	26,407	5,738	-	52,960	-	92,312	238,813	416,230
Independence	110,379	67,629	-	-	25,496	716,248	(2,397,444)	(1,477,692)
Kansas City	802,613	2,174,074	364,710	306,112	765,498	1,780,796	2,025,777	8,219,580
Lee's Summit	237,808	32,212	15,940	-	6,627	284,101	644,319	1,221,007
Oak Grove	5,626	125	-	-	-	-	-	5,751
Raytown	-	7,311	-	-	-	34,289	279,566	321,166
Sugar Creek	-	-	-	-	-	4,345	16,083	20,428
Unity Village	25,840	-	-	-	-	-	-	25,840
Total	\$ 1,312,464	\$ 2,309,799	\$ 380,650	\$ 359,072	\$ 797,821	\$ 3,109,444	\$ 1,610,590	\$ 9,879,840

**(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, 2023, based on the total assessed valuation of taxable tangible property of approximately \$17.58 billion, the total general obligation debt limit was \$1,758,433,919.

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

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

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

The following is a summary of changes in long-term liabilities of the County for the year ended December 31, 2023:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Amounts Due Within One Year</b>
Governmental activities:					
Special obligation bonds	\$ 306,050,000	273,985,000	27,985,000	552,050,000	28,705,000
Plus bond premium	35,438,931	9,378,487	4,234,485	40,582,933	-
Total bonds payable	<u>341,488,931</u>	<u>283,363,487</u>	<u>32,219,485</u>	<u>592,632,933</u>	<u>28,705,000</u>
Obligations to U.S. government	7,355,337	-	396,878	6,958,459	410,141
Capital financing obligations	105,011	-	105,011	-	-
Lease liabilities	3,398,634	-	1,127,600	2,271,034	858,586
Software subscription liabilities	-	6,624,995	-	6,624,995	716,693
Accrued claims and judgements	5,795,927	15,945,503	9,918,217	11,823,213	11,786,192
Accrued compensated absences	8,246,663	1,215,374	923,125	8,538,912	768,280
Other post employment benefit liability	4,481,212	-	145,699	4,335,513	62,744
Net pension liability	<u>43,490,089</u>	<u>6,159,269</u>	<u>-</u>	<u>49,649,358</u>	<u>-</u>
Total governmental activities long-term liabilities	<u>\$ 414,361,804</u>	<u>313,308,628</u>	<u>44,836,015</u>	<u>682,834,417</u>	<u>43,307,636</u>
Enterprise activities:					
Lease liabilities	\$ 113,223	-	56,491	56,732	56,732
Accrued compensated absences	146,437	52,576	27,615	171,398	25,548
Other post employment benefit liability	66,157	22,323	-	88,480	-
Net pension liability	<u>887,553</u>	<u>125,699</u>	<u>-</u>	<u>1,013,252</u>	<u>-</u>
Total enterprise activities long-term liabilities	<u>\$ 1,213,370</u>	<u>200,598</u>	<u>84,106</u>	<u>1,329,862</u>	<u>82,280</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, Recorder Fees, Assessment Reimbursement, County Sheriff Revolving, and Park Enterprise. The following entities also provided contributions to the net pension liability: Little Blue Valley Sewer District, Kansas City Board of Election Commissioners, Jackson County Law Library Inc. and Jackson County Sports Complex Authority. Compensated absences and OPEB liabilities have typically been liquidated by the General Fund.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Debt service requirements on long-term debt at December 31, 2023 are as follows:

<b>Governmental Activities</b>								
<b>Obligations to U.S.</b>								
	<b>Special Obligation Bonds</b>		<b>Government</b>		<b>Lease Liabilities</b>		<b>Software</b>	
							<b>Subscription Liabilities</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2024	\$ 28,705,000	25,637,358	410,141	232,552	858,586	13,444	716,693	180,315
2025	33,360,000	24,277,842	423,849	218,845	866,863	6,893	703,666	211,281
2026	34,915,000	22,732,095	438,013	204,680	545,585	1,640	747,128	186,118
2027	36,560,000	21,108,281	452,652	190,041	-	-	792,512	159,400
2028	33,255,000	19,400,735	467,779	174,914	-	-	839,893	131,060
2029-2033	117,190,000	73,856,905	2,584,111	629,356	-	-	2,825,103	205,823
2034-2038	39,540,000	57,503,794	1,913,333	204,724	-	-	-	-
2039-2043	47,810,000	48,078,225	268,581	8,976	-	-	-	-
2044-2048	53,125,000	36,935,232	-	-	-	-	-	-
2049-2053	56,750,000	24,904,287	-	-	-	-	-	-
2054-2058	70,840,000	10,819,025	-	-	-	-	-	-
Total	\$ 552,050,000	365,253,779	6,958,459	1,864,088	2,271,034	21,977	6,624,995	1,073,997

**Business-type Activities**

<b>Lease Liabilities</b>		
	<b>Principal</b>	<b>Interest</b>
2024	\$ 56,732	131
Total	\$ 56,732	131

Governmental activities debt payable at December 31, 2023 comprises the following:

	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Balance, December 31, 2023</b>
Special obligation bonds:			
2012	2.00%-4.50%	through 2027	\$ 10,320,000
2013	3.25%-4.00%	through 2029	12,370,000
2014	2.00%-5.00%	through 2031	193,980,000
2015	2.50%-4.00%	through 2031	6,775,000
2016	2.00%-5.00%	through 2046	44,290,000
2020	2.25%-3.00%	through 2040	3,515,000
2021	5.00%	through 2027	6,815,000
2023	4.00%-5.25%	through 2058	273,985,000
Total special obligation bonds			\$ 552,050,000



## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

**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.

**Capital Financing**

During 2020, the Jackson County Information Technology Department acquired new virtual server equipment at a cost of \$525,056. To finance this acquisition, Jackson County entered into a capital financing agreement with no interest. The final payment was made during 2023.

**Lease Liabilities**

The County has the following lease liabilities as of December 31, 2023:

- As December 31, 2023, Jackson County, MO had 10 active leases. The leases have payments that range from \$10,023 to \$301,181 and interest rates that range from 0.2380% to 3.2380%. The total combined value of the lease liability is \$2,327,766. The combined value of the right to use asset is \$4,640,419 with accumulated amortization of \$2,291,669.

**Software Subscription Liabilities**

- As December 31, 2023, Jackson County, MO entered into a 105-month subscription for the use of Workday. An initial subscription liability was recorded in the amount of \$6,624,995. The value of the subscription liability is \$6,624,995. Jackson County, MO is required to make annual fixed payments of \$897,008. The subscription has an interest rate of 3.5760%. The value of the right to use asset is \$10,914,047 with accumulated amortization of \$55,367.

**(f) Interfund Balances and Transfers**

The composition of interfund receivables and payables as of December 31, 2023 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Road and Bridge Fund	\$ 1,659,983
General Fund	Office Services Fund	34,798
Total		<u>\$ 1,694,781</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, 2023.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Fund transfers for the year ended December 31, 2023 are as follows:

<b>Transfers out</b>					
	<b>General</b>	<b>New Detention Center Capital Project</b>	<b>Sports Complex Sales Tax Debt Service</b>	<b>Nonmajor Governmental</b>	<b>Total transfers out</b>
Transfers in:					
General	\$ -	22,000,000	-	1,464,747	23,464,747
Sports Complex Debt Service	-	-	-	36,938,202	36,938,202
Enterprise	195,647	-	-	642,693	838,340
Nonmajor governmental	<u>1,365,650</u>	<u>-</u>	<u>6,500,000</u>	<u>13,040,020</u>	<u>20,905,670</u>
Total transfers in	<u>\$ 1,561,297</u>	<u>22,000,000</u>	<u>6,500,000</u>	<u>52,085,662</u>	<u>82,146,959</u>

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

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

**(g) Capital Assets**

Capital asset activity for the year ended December 31, 2023 was as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 68,149,262	-	-	68,149,262
Infrastructure	92,620,570	1,642,311	-	94,262,881
Construction in progress	35,681,740	48,036,191	(25,599,074)	58,118,857
Total capital assets not being depreciated	<u>196,451,572</u>	<u>49,678,502</u>	<u>(25,599,074)</u>	<u>220,531,000</u>
Capital assets being depreciated:				
Buildings	229,532,138	17,205,582	-	246,737,720
Improvements other than buildings	32,791,925	2,247,219	-	35,039,144
Equipment and furniture	35,045,384	2,079,311	-	37,124,695
Vehicles	17,532,682	1,154,630	(707,267)	17,980,045
Truman Sports Complex	794,894,976	9,315,727	-	804,210,703
Right to use assets:				
Software subscription	-	10,914,047	-	10,914,047
Buildings	3,740,915	-	-	3,740,915
Vehicles	138,876	-	-	138,876
Equipment	591,094	-	-	591,094
Total capital assets being depreciated	<u>1,114,267,990</u>	<u>42,916,516</u>	<u>(707,267)</u>	<u>1,156,477,239</u>
Less accumulated amortization/depreciation for:				
Buildings	(117,203,991)	(4,537,539)	-	(121,741,530)
Improvements other than buildings	(7,912,067)	(1,392,442)	-	(9,304,509)
Equipment and furniture	(28,380,029)	(1,680,506)	-	(30,060,535)
Vehicles	(11,889,342)	(1,009,470)	700,350	(12,198,462)
Truman Sports Complex	(545,093,757)	(34,743,694)	-	(579,837,451)
Amortization of right to use assets:				
Software subscription	-	(55,367)	-	(55,367)
Buildings	(804,178)	(804,177)	-	(1,608,355)
Vehicles	(11,218)	(45,698)	-	(56,916)
Equipment	(256,687)	(256,688)	-	(513,375)
Total accumulated amortization/depreciation	<u>(711,551,269)</u>	<u>(44,525,581)</u>	<u>700,350</u>	<u>(755,376,500)</u>
Total capital assets being depreciated, net	<u>402,716,721</u>	<u>(1,609,065)</u>	<u>(6,917)</u>	<u>401,100,739</u>
Governmental activities capital assets, net	<u>\$ 599,168,293</u>	<u>48,069,437</u>	<u>(25,605,991)</u>	<u>621,631,739</u>

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 2,170,150	-	-	2,170,150
Infrastructure	5,502,461	-	-	5,502,461
Total capital assets not being depreciated	<u>7,672,611</u>	<u>-</u>	<u>-</u>	<u>7,672,611</u>
Capital assets being depreciated:				
Buildings	4,359,244	-	-	4,359,244
Improvements other than buildings	10,648,219	19,759	-	10,667,978
Equipment and furniture	2,770,158	946,055	-	3,716,213
Vehicles	290,895	-	(21,630)	269,265
Right to use assets:				
Equipment	169,534	-	-	169,534
Total capital assets being depreciated	<u>18,238,050</u>	<u>965,814</u>	<u>(21,630)</u>	<u>19,182,234</u>
Less accumulated amortization/depreciation for:				
Buildings	(2,736,534)	(78,398)	-	(2,814,932)
Improvements other than buildings	(8,483,667)	(209,555)	-	(8,693,222)
Equipment and furniture	(2,285,775)	(178,161)	-	(2,463,936)
Vehicles	(267,303)	(4,376)	21,630	(250,049)
Right to use assets:				
Equipment	(56,511)	(56,512)	-	(113,023)
Total accumulated amortization/depreciation	<u>(13,829,790)</u>	<u>(527,002)</u>	<u>21,630</u>	<u>(14,335,162)</u>
Total capital assets being depreciated, net	<u>4,408,260</u>	<u>438,812</u>	<u>-</u>	<u>4,847,072</u>
Business-type activities capital assets, net	<u>\$ 12,080,871</u>	<u>438,812</u>	<u>-</u>	<u>12,519,683</u>

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Within the statement of activities, depreciation and amortization expense was charged to functions of the primary government during the year ended December 31, 2023 as follows:

Governmental activities:

Depreciation expense

General government	\$	1,867,656
Public safety		2,329,315
Roads, highways and bridges		589,491
Health, welfare and community development		2,143,549
Culture and recreation		<u>36,433,640</u>
Total depreciation expense	\$	<u><u>43,363,651</u></u>

Lease amortization expense

General government	\$	1,010,757
Public safety		50,106
Culture and recreation		<u>45,700</u>
Total amortization expense	\$	<u><u>1,106,563</u></u>

Software subscription amortization expense

General government		<u><u>55,367</u></u>
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Business-type activities:

Park Enterprise Depreciation	\$	<u><u>470,490</u></u>
Park Enterprise Lease Amortization	\$	<u><u>56,512</u></u>

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

Capital assets activity for the Developmental Disability Services (Component Unit) for the year ended December 31, 2023 was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Discretely presented component unit:				
Capital assets not being depreciated	\$ 2,051,104	-	(98,985)	1,952,119
Capital assets being depreciated	26,087,414	1,179,049	(3,739,127)	23,527,336
Less accumulated depreciation	<u>(17,799,298)</u>	<u>(1,063,242)</u>	<u>3,168,837</u>	<u>(15,693,703)</u>
Total capital assets being depreciated, net	<u>8,288,116</u>	<u>115,807</u>	<u>(570,290)</u>	<u>7,833,633</u>
Component unit capital assets, net	<u>\$ 10,339,220</u>	<u>115,807</u>	<u>(669,275)</u>	<u>9,785,752</u>

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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

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

Fund	Encumbrances	Prosecuting Attorney's Activities	Assessment Maintenance	Asset Purchases	Construction	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	\$ 10,115,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Detention Center Capital Project	58,776,950	-	-	-	-	-	-	191,000,563	-	-	-	-	-	-	-
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total major funds	<u>68,892,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,000,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonmajor special revenue funds:															
Anti-Crime Sales Tax	1,525,830	-	-	-	-	-	-	-	-	-	-	-	12,739,182	-	-
Assessment Reimbursement	379,523	-	7,731,278	-	-	-	-	-	-	-	-	-	-	-	-
Check Collection	-	99,731	-	-	-	-	-	-	-	-	-	-	-	-	-
County Sheriff Revolving	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	617,141
Domestic Abuse	26	-	-	-	-	-	-	-	-	-	-	-	-	77,387	-
Federal Forfeiture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	358,435
Grant	1,226,214	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1,835,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homeless Assistance	79,339	-	-	-	-	-	-	-	-	-	-	111,618	-	-	-
Inmate Security	6,612	-	-	-	-	-	-	-	-	-	-	-	-	-	413,478
Law Enforcement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,514
Park	1,075,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney	35,000	380,438	-	-	-	-	-	-	-	-	-	-	-	-	-
Prosecuting Attorney Training	-	12,853	-	-	-	-	-	-	-	-	-	-	-	-	-
Recorder Fees	-	-	-	-	-	-	-	-	352,240	-	-	-	-	-	-
Recorder Technology	34	-	-	-	-	-	-	-	208,519	-	-	-	-	-	-
Sewer	4,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Road and Bridge	1,277,265	-	-	-	-	-	-	-	-	-	-	-	-	-	-
911 System	3,503	-	-	-	-	-	-	-	-	7,612,453	-	-	-	-	-
Total nonmajor special revenue funds	<u>7,449,729</u>	<u>493,022</u>	<u>7,731,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,759</u>	<u>7,612,453</u>	<u>-</u>	<u>111,618</u>	<u>12,739,182</u>	<u>77,387</u>	<u>1,423,568</u>
Nonmajor debt service funds:															
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor debt service funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonmajor capital project funds:															
Rock Island Railroad Capital Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Complex Sales Tax Capital Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total nonmajor capital project funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonmajor funds	<u>7,449,729</u>	<u>493,022</u>	<u>7,731,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>560,759</u>	<u>7,612,453</u>	<u>-</u>	<u>111,618</u>	<u>12,739,182</u>	<u>77,387</u>	<u>1,423,568</u>
Encumbrances	\$ 76,342,509	66,202	379,523	3,131,707	529,622	17,051	545,188	58,776,950	34	3,503	20,598	79,339	1,389,087	26	7,612
Total fund balance by purpose	<u>\$ 559,224</u>	<u>8,110,801</u>	<u>3,131,707</u>	<u>529,622</u>	<u>17,051</u>	<u>545,188</u>	<u>249,777,513</u>	<u>560,793</u>	<u>7,615,956</u>	<u>20,598</u>	<u>190,957</u>	<u>14,128,269</u>	<u>77,413</u>	<u>1,431,180</u>	



# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

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	Available for Grant Match	Total Encumbrances and Other Restricted	Restricted Compensated Absences	Total Restricted Fund Balance	Total Unassigned	Total Prepaid Expenditures	Total Fund Balance
<b>Major funds:</b>															
ARPA	\$ -	-	-	-	-	-	-	-	-	10,115,830	-	10,115,830	(10,115,830)	-	-
New Detention Center Capital Project	-	-	-	-	-	-	-	-	-	249,777,513	-	249,777,513	-	-	249,777,513
Sports Complex Sales Tax Debt Service	-	-	-	-	-	-	-	26,202,983	-	26,202,983	-	26,202,983	-	3,250	26,206,233
Total major funds	-	-	-	-	-	-	-	26,202,983	-	286,096,326	-	286,096,326	(10,115,830)	3,250	275,983,746
<b>Nonmajor special revenue funds:</b>															
Anti-Crime Sales Tax	-	-	-	-	-	-	-	-	-	14,265,012	309,964	14,574,976	-	18,586	14,593,562
Assessment Reimbursement	-	-	-	-	-	-	-	-	-	8,110,801	238,790	8,349,591	-	-	8,349,591
Check Collection	-	-	-	-	-	-	-	-	-	99,731	-	99,731	-	-	99,731
County Sheriff Revolving	-	-	-	-	-	-	-	-	-	618,141	7,454	625,595	-	-	625,595
Domestic Abuse	-	-	-	-	-	-	-	-	-	77,413	-	77,413	-	-	77,413
Federal Forfeiture	-	-	-	-	-	-	-	-	-	358,435	-	358,435	-	-	358,435
Grant	-	-	-	-	-	-	-	-	455,292	1,681,506	-	1,681,506	-	-	1,681,506
Health	-	4,809,658	-	-	-	-	-	-	-	6,644,733	430,432	7,075,165	242,654	-	7,317,819
Homeless Assistance	-	-	-	-	-	-	-	-	-	190,957	2,023	192,980	-	-	192,980
Inmate Security	-	-	-	-	-	-	-	-	-	420,090	-	420,090	-	-	420,090
Law Enforcement	-	-	-	-	-	-	-	-	-	34,514	-	34,514	-	-	34,514
Park	-	-	-	-	-	6,720,648	-	-	-	7,796,498	637,518	8,434,016	-	-	8,434,016
Prosecuting Attorney	-	-	-	-	-	-	-	-	-	415,438	-	415,438	-	-	415,438
Prosecuting Attorney Training	-	-	-	-	-	-	-	-	-	12,853	-	12,853	-	-	12,853
Recorder Fees	-	-	-	-	-	-	-	-	-	352,240	-	352,240	-	-	352,240
Recorder Technology	-	-	-	-	-	-	-	-	-	208,553	-	208,553	-	-	208,553
Sewer	-	-	-	155,073	-	-	-	-	-	159,531	-	159,531	-	-	159,531
Special Road and Bridge	5,013,794	-	-	-	-	-	-	-	-	6,291,059	327,929	6,618,988	-	-	6,618,988
911 System	-	-	-	-	-	-	-	-	-	7,615,956	-	7,615,956	-	30,805	7,646,761
Total nonmajor special revenue funds	5,013,794	4,809,658	-	155,073	-	6,720,648	-	-	455,292	55,353,461	1,954,110	57,307,571	-	292,045	57,599,616
<b>Nonmajor debt service funds:</b>															
Longview/Blue Springs Lakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Obligation Bond	-	-	-	-	-	-	-	13,917,167	-	13,917,167	-	13,917,167	-	-	13,917,167
Total nonmajor debt service funds	-	-	-	-	-	-	-	13,917,167	-	13,917,167	-	13,917,167	-	-	13,917,167
<b>Nonmajor capital project funds:</b>															
Rock Island Railroad Capital Project	-	-	-	-	-	-	295,979	-	-	295,979	-	295,979	-	-	295,979
Sports Complex Sales Tax Capital Project	-	-	-	-	18,774,728	-	-	-	-	18,774,728	-	18,774,728	-	-	18,774,728
Total nonmajor capital project funds	-	-	-	-	18,774,728	-	295,979	-	-	19,070,707	-	19,070,707	-	-	19,070,707
Total nonmajor funds	5,013,794	4,809,658	-	155,073	18,774,728	6,720,648	295,979	13,917,167	455,292	88,341,335	1,954,110	90,295,445	-	292,045	90,587,490
<b>Encumbrances</b>															
	1,441,168	8,846,350	28,241	4,458	-	1,072,550	3,300	-	-	-	-	-	-	-	-
Total fund balance by purpose	\$ 6,454,962	13,656,008	28,241	159,531	18,774,728	7,793,198	299,279	40,120,150	455,292	374,437,661	1,954,110	376,391,771	(10,115,830)	295,295	\$ 366,571,236

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

(i) ***Defined-Benefit Pension Plan***

***Description of Plan***

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

The County has prepared a separate Annual Comprehensive Financial Report (ACFR) for the Plan for fiscal year ended June 30, 2023. The report includes financial statements and required supplementary information, including six-year historical trend information. The report may be obtained by writing to Jackson County, Missouri, Attention: Finance Department, 415 E. 12th Street, Room 105, Kansas City, Missouri 64106. Alternatively, the report is available on the Internet at:

<https://www.jacksongov.org/Government/Departments/Finance-Purchasing/Financial-Reports>.

***Summary of Benefits***

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

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

On December 11, 2023, Ordinance 5819 was approved by the County Legislature to increase the monthly pension income formula from 1.5% to 1.6% for members that both terminate and retire on or after January 1, 2024.

## JACKSON COUNTY, MISSOURI

### Notes to Basic Financial Statements

December 31, 2023

#### ***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 6.76% of active member payroll for the plan year ended June 30, 2023. The County's contributions to the Plan for the year ended December 31, 2023 were \$11,351,704.

#### ***Funding Status***

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

The Plan receives an annual actuarial valuation for the purpose of determining recommended contribution rates. The method of valuation at June 30, 2023 is the entry age, normal cost method. The actuary provides a range of contribution recommendations depending on how rapidly the past service liability is funded. The actuarially determined required minimum contribution, including amortization of past service liability over 30 years, amounted to \$7,832,653 or 12% of covered payroll for 2023. 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 \$50,662,610 for its proportionate share of the net pension liability as of December 31, 2023. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023. 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, 2023, the County's collective proportion was 92.49%, which was an increase of 0.31% from its proportion measured as of June 30, 2022. 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, 2023

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

Actuarial Valuation Date	July 1, 2023
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 Non-Annuitants:	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, 2023

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:

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
	<b>2023</b>
Core Bonds	2.58%
Core Plus	2.89%
U.S. Large Cap Equity	7.17%
U.S. Small Cap Equity	8.61%
International Developed Equity	8.06%
Emerging Market Equity	9.33%
Long-Short Equity	5.77%
Core Real Estate	6.54%
Value Added Real Estate	8.04%

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, 2023 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, 2023 for the County is as follows:

<b>Net Pension Liability</b>	<b>1% Decrease (5.75%)</b>	<b>Current Discount (6.75%)</b>	<b>1% Increase (7.75%)</b>
2023	\$ 96,783,148	50,662,610	12,380,414

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, 2023

***Pension Expense***

For the year ended December 31, 2023, the County recognized pension expense of \$13,246,327. 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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference in expected and actual experience	\$ 5,165,238	-
Changes in assumptions	-	4,855,453
Net difference between projected and actual earnings on Plan investments	22,413,260	-
Changes in proportion and differences between contributions and proportionate share of contributions	250,001	-
Contributions subsequent to the measurement date	4,470,833	-
	<u>\$ 32,299,332</u>	<u>4,855,453</u>

The \$4.5 million reported as deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction to the net pension liability in the year ending December 31, 2023.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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

	<u>Recognition</u>
Year ended December 31:	
2024	5,892,547
2025	3,688,160
2026	12,790,479
2027	601,860
Thereafter	-
	<u>\$ 22,973,046</u>

**(j) Commitments and Contingencies**

**University Health, formerly Truman Medical Center**

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

The County has contractually agreed to pay UH an amount to be determined and appropriated annually by the County Legislature (\$5,239,568 in 2023). 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 (\$4,473,221 in 2023). This contract is to automatically continue in effect on a year-to-year basis unless terminated by either party by submitting notice.

**Jackson County Sports Authority**

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

# JACKSON COUNTY, MISSOURI

## Notes to Basic Financial Statements

December 31, 2023

### Risk Management

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

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

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

All funds of the County participate in the Self-Insurance program and make payments to the Self-Insurance Fund based on estimates of the amounts needed to pay prior and current year claims and insurance premiums. The claims liability of \$11,823,213 reported in the Self-Insurance Fund at December 31, 2023 is based on the requirement that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Changes in the Self-Insurance Fund's claims liability for the years ended December 31, 2022 and 2023 were as follows:

	<b>Claims Liability – Beginning of Year</b>	<b>Current Year Claims and Change in Estimate</b>	<b>Claim Payments</b>	<b>Claims Liability – End of Year</b>
Fiscal year:				
2022	9,793,594	1,429,566	(5,427,233)	5,795,927
2023	5,795,927	15,945,503	(9,918,217)	11,823,213



**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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 \$15.5 million in excess of any applicable insurance or amounts accrued in the Self-Insurance Fund. In addition, possible losses could not be estimated for some lawsuits.

**(k) Pledged Revenue**

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

Issue	Type of Revenue Pledged	Amount of Revenue Pledged	Term of Commitment	Percentage of Revenue Pledged	Recognized for the Year Ended December 31, 2023	Principal and Interest for the Year Ended December 31, 2023
Jackson County, MO		0.375% sales				
2014 Special	County	tax per year				
Obligation	Stadium Sales Tax	plus interest	25 years through 2031	100%	\$ 49,338,314	\$ 30,029,500
	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	3,689,561	*
	Chiefs Parking Fees	-	25 years through 2031	100	1,621,090	*
	Royals Lease	-	25 years through 2031	100	2,384,174	*
	Royals Parking Fees	-	25 years through 2031	100	392,616	*
	Royals Ticket Fees	-	25 years through 2031	100	383,342	*

\*Principal and interest of \$30,029,500 applies to all types of revenue pledged.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

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

***Plan Description***

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

***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, 2023, 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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	10
Active employees	<u>1,454</u>
Total	1,464

***Total OPEB Liability***

The total OPEB liability of \$4,423,993 was measured as of December 31, 2023, and was determined by an actuarial valuation as of December 31, 2023.

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions:

**Discount rate:** 3.88% per annum

**Salary increases:** 3.00% to 6.00% per annum

**Healthcare cost trend rate:** Medical: 7.50% graded down to 4.50% over 13 years

The discount rate used for the plan was the average of the S&P Municipal Bond 20-Year High Grade Index and the Fidelity GO AA-20 Year Index as of December 31, 2022. Mortality rates were based on the Society of Actuaries Pub-2010 Public Retirement Plans Headcount-Weighted General Mortality Tables using MP-2021 full generational improvement scale. The actuarial cost method was Entry Age Normal Level Percent of Salary.

***Changes in Total OPEB Liability***

Balance at 12/31/2022	\$ 4,547,369
Service costs	362,235
Interest costs	205,318
Changes in assumptions	(254,911)
Difference between expected and actual assumptions	(440,641)
Employer Contributions (benefit payments)	4,623
Net change	(123,376)
Balance at 12/31/2023	\$ 4,423,993

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

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

	Healthcare cost trend rate		
	1% Decrease	Current	1% Increase
Total OPEB Liability	\$ 3,935,078	4,423,993	4,999,215

**JACKSON COUNTY, MISSOURI**

Notes to Basic Financial Statements

December 31, 2023

***Sensitivity of Total OPEB Liability to Changes in the Discount Rate***

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

		Discount rate		
		1% Decrease	Current	1% Increase
		2.88%	3.88%	4.88%
Total OPEB Liability	\$	4,847,007	4,423,993	4,041,491

***OPEB Expense and Deferred Inflows of Resources Related to OPEB***

For the year ended December 31, 2023, the County recognized OPEB expense of \$164,276. At December 31, 2023, the County reported deferred outflows (inflows) of resources in relation to OPEB from the following sources:

	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
Changes in assumptions	\$ 339,202	\$ (1,820,170)
Differences between expected and actual experience	365,898	(1,852,522)
Total	\$ 705,100	\$ (3,672,692)

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

Years Ending December 31:	
2024	\$ (403,277)
2025	(403,277)
2026	(403,277)
2027	(403,278)
2028	(437,053)
Thereafter	(917,430)
	\$ (2,967,592)

***(m) Lease Receivables***

At December 31, 2023, 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 \$7,474,500, and the combined value of the deferred inflow of resources is \$7,279,989.

**JACKSON COUNTY, MISSOURI**  
Required Supplementary Information (Unaudited)  
Budgetary Comparison Schedule  
General Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes	\$ 36,303,188	-	-	36,303,188	37,891,603	1,588,415
Sales taxes	60,091,000	-	-	60,091,000	66,522,669	6,431,669
Other taxes	1,832,600	-	-	1,832,600	1,813,979	(18,621)
Total taxes	<u>98,226,788</u>	<u>-</u>	<u>-</u>	<u>98,226,788</u>	<u>106,228,251</u>	<u>8,001,463</u>
<b>Licenses and permits:</b>						
Liquor	720,000	-	-	720,000	677,765	(42,235)
Total licenses and permits	<u>720,000</u>	<u>-</u>	<u>-</u>	<u>720,000</u>	<u>677,765</u>	<u>(42,235)</u>
<b>Intergovernmental:</b>						
Local government	491,778	-	-	491,778	428,820	(62,958)
State grants	224,000	-	-	224,000	2,352,726	2,128,726
State reimbursements	9,350,858	-	-	9,350,858	10,685,995	1,335,137
Federal grants	3,598,163	-	-	3,598,163	1,137,060	(2,461,103)
Total intergovernmental	<u>13,664,799</u>	<u>-</u>	<u>-</u>	<u>13,664,799</u>	<u>14,604,601</u>	<u>939,802</u>
<b>Charges for services:</b>						
Tax collection fees and penalties	25,720,000	-	-	25,720,000	29,027,429	3,307,429
Recording fees	2,424,000	-	-	2,424,000	2,104,165	(319,835)
Leases and rental charges	95,785	-	-	95,785	119,448	23,663
Other fees and commissions	906,431	-	-	906,431	903,464	(2,967)
Total charges for services	<u>29,146,216</u>	<u>-</u>	<u>-</u>	<u>29,146,216</u>	<u>32,154,506</u>	<u>3,008,290</u>
<b>Fines and forfeitures:</b>						
Court costs	647,300	-	-	647,300	676,572	29,272
Court fees	845,000	-	-	845,000	961,624	116,624
Total fines and forfeitures	<u>1,492,300</u>	<u>-</u>	<u>-</u>	<u>1,492,300</u>	<u>1,638,196</u>	<u>145,896</u>
Interest	3,637,000	-	-	3,637,000	9,471,000	5,834,000
Miscellaneous	140,500	-	-	140,500	411,262	270,762
Total revenues	<u>147,027,603</u>	<u>-</u>	<u>-</u>	<u>147,027,603</u>	<u>165,185,581</u>	<u>18,157,978</u>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
<b>Legislative functions:</b>						
County legislature	2,429,363	5,700	(431,672)	2,003,391	1,673,403	329,988
Clerk of county legislature	671,262	555	5,802	677,619	615,015	62,604
Legislative auditor	718,492	300	39,525	758,317	475,900	282,417
Compliance	545,562	4,000	60,693	610,255	394,799	215,456
<b>County executive:</b>						
County executive	863,539	(3,953)	641,531	1,501,117	1,442,965	58,152
State of the County	-	-	56,000	56,000	-	56,000
County counselor	1,885,778	84,478	1,075,517	3,045,773	2,856,278	189,495
County memberships	51,867	-	-	51,867	51,404	463
County events	10,000	-	35,000	45,000	16,507	28,493
Jackson County Land Trust	29,601	-	-	29,601	27,628	1,973
Jackson County charter review	100,000	-	-	100,000	-	100,000
<b>Operations:</b>						
Facilities management	12,781,463	2,032,559	306,812	15,120,834	12,978,147	2,142,687
Records Center rent	182,109	-	-	182,109	109,633	72,476
Human resources	1,390,786	142	538	1,391,466	1,254,708	136,758
Unemployment Compensation	70,000	-	-	70,000	39,911	30,089
Merit Commission	46,215	-	900	47,115	16,258	30,857
Office services	78,130	-	-	78,130	19,182	58,948
Ethics Commission	10,037	-	-	10,037	6,997	3,040
Office of Communications	767,669	773	4,000	772,442	667,260	105,182

**JACKSON COUNTY, MISSOURI**

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

General Fund

Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Financial services:						
Assessment department	\$ -	6,258,666	-	6,258,666	4,204,420	2,054,246
Collections department	3,226,147	21,950	175,000	3,423,097	2,789,187	633,910
Tax Sale	596,409	-	-	596,409	526,855	69,554
Budget Office	323,684	-	-	323,684	254,652	69,032
Purchasing	556,510	256	-	556,766	529,463	27,303
Finance department	2,193,354	7,000	-	2,200,354	2,077,829	122,525
Information technology	8,025,146	3,445,424	400,000	11,870,570	18,052,779	(6,182,209)
Records department	1,462,644	324	-	1,462,968	1,118,724	344,244
Judicial functions:						
Family court	1,858	-	-	1,858	1,858	-
Circuit court	14,850,107	242,590	-	15,092,697	14,880,818	211,879
Human relations and citizens complaints	199,811	-	-	199,811	196,332	3,479
Outside agency funding	-	-	65,000	65,000	65,000	-
Nondepartmental:						
Kansas City Election Board	1,562,563	-	-	1,562,563	1,453,291	109,272
Kansas City Election Board Prim	-	-	266,651	266,651	266,650	1
Kansas City Election Board Gen	-	-	425,446	425,446	425,445	1
Jackson County Election Board	-	-	235,850	235,850	205,915	29,935
Jackson County Election Board Prim	-	-	598,375	598,375	598,375	-
Jackson County Election Board Gen	2,009,672	1,913	50,000	2,061,585	1,971,794	89,791
3% state-mandated contingency	4,329,480	-	(2,117,976)	2,211,504	-	2,211,504
Other	-	247,297	-	247,297	5,900	241,397
<b>Total general government</b>	<b>61,969,258</b>	<b>12,349,974</b>	<b>1,892,992</b>	<b>76,212,224</b>	<b>72,271,282</b>	<b>3,940,942</b>
Public safety:						
Prosecuting attorney	7,492,062	641	-	7,492,703	7,027,906	464,797
County municipal court	428,749	3,070	-	431,819	385,356	46,463
Public Defender Rent	60,000	-	-	60,000	10,250	49,750
Corrections	21,529,795	118,866	(104,436)	21,544,225	20,734,268	809,957
New Detention Facility	3,500,000	4,238,001	(47,811)	7,690,190	1,483,543	6,206,647
Drug task force	-	-	-	-	35,474	(35,474)
Sheriff	14,458,472	305,015	444,970	15,208,457	13,528,074	1,680,383
Traffic Unit	-	-	347,402	347,402	339,004	8,398
<b>Total public safety</b>	<b>47,469,078</b>	<b>4,665,593</b>	<b>640,125</b>	<b>52,774,796</b>	<b>43,543,875</b>	<b>9,230,921</b>
Road, highways, and bridges:						
Public Works Special Projects	785,000	1,045,810	-	1,830,810	1,096,445	734,365
<b>Total roads, highways, and bridges</b>	<b>785,000</b>	<b>1,045,810</b>	<b>-</b>	<b>1,830,810</b>	<b>1,096,445</b>	<b>734,365</b>
Health, welfare, and community development:						
Economic Development	-	-	74,748	74,748	67,043	7,705
Facilities management	900,524	80,129	(16,618)	964,035	795,213	168,822
Family court	23,111,049	340,687	-	23,451,736	22,957,101	494,635
Family court – facilities	714,820	116,130	975,000	1,805,950	468,239	1,337,711
Finance department	60,000	-	-	60,000	60,000	-
Public works	-	-	10,715	10,715	9,552	1,163
Support	2,650,870	248	-	2,651,118	2,575,574	75,544
Wellness Incentive	108,918	-	-	108,918	45,193	63,725
Tuition Assistance	30,000	-	-	30,000	1,557	28,443
Outside agency funding	-	-	475,000	475,000	396,096	78,904
<b>Total health, welfare, and community</b>	<b>27,576,181</b>	<b>537,194</b>	<b>1,518,845</b>	<b>29,632,220</b>	<b>27,375,568</b>	<b>2,256,652</b>
Culture and recreation						
NFL Draft	-	-	200,000	200,000	200,000	-
Kansas City Chiefs Parade	-	-	75,000	75,000	75,000	-
JC Sport Authority Payroll	1,777,398	-	-	1,777,398	1,700,266	77,132
Construction services	3,146,000	3,969,269	-	7,115,269	4,643,113	2,472,156
<b>Total Culture and recreation</b>	<b>4,923,398</b>	<b>3,969,269</b>	<b>275,000</b>	<b>9,167,667</b>	<b>6,618,379</b>	<b>2,549,288</b>
Debt service:						
Principal retirement	984,527	-	-	984,527	984,527	-
Interest and fiscal charges	14,956	-	-	14,956	14,956	-
<b>Total expenditures</b>	<b>143,722,398</b>	<b>22,567,840</b>	<b>4,326,962</b>	<b>170,617,200</b>	<b>151,905,032</b>	<b>18,712,168</b>
Excess (deficiency) of revenues over (under) expenditures	3,305,205	(22,567,840)	(4,326,962)	(23,589,597)	13,280,549	36,870,146
Other financing sources (uses):						
Software subscription issuance	-	-	-	-	6,624,995	(6,624,995)
Transfers in	1,561,297	-	-	1,561,297	1,561,297	-
Transfers out	(1,316,768)	-	(22,161,466)	(23,478,234)	(23,464,747)	(13,487)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ 1,988,437	(22,567,840)	(26,488,428)	(47,067,831)	(1,997,906)	30,231,664
Fund balance – beginning of year					140,152,752	
Fund balance – end of year					\$ 138,154,846	

**JACKSON COUNTY, MISSOURI**  
Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule  
ARPA Fund

Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Intergovernmental:						
Federal grants	74,720,668	-	-	74,720,668	12,514,289	(62,206,379)
Total intergovernmental	74,720,668	-	-	74,720,668	12,514,289	(62,206,379)
Total revenues	74,720,668	-	-	74,720,668	12,514,289	(62,206,379)
Expenditures:						
Current:						
Operations:						
Facilities management - health building	-	434,358	-	434,358	302,851	131,507
Facilities management - admin building	-	470,631	-	470,631	369,977	100,654
Jackson county health department	-	-	3,500,000	3,500,000	2,919,846	580,154
Financial services:						
Information technology	-	4,456,590	-	4,456,590	1,892,535	2,564,055
Finance department	-	12,003	5,671,039	5,683,042	1,189,793	4,493,249
Non-departmental:						
Disadvantaged communities	-	4,752,811	-	4,752,811	2,389,357	2,363,454
Housing resource commission	-	460,530	-	460,530	424,188	36,342
Public health	-	3,338,360	-	3,338,360	3,025,742	312,618
Outside agency funding	-	671,039	(671,039)	-	-	-
Total expenditures	-	14,596,322	8,500,000	23,096,322	12,514,289	10,582,033
Other financing sources (uses):						
Operating Transfers	-	-	-	-	-	-
Excess (deficiency) of revenues over and other financing sources over (under) expenditures and other financing uses	\$ 74,720,668	(14,596,322)	(8,500,000)	51,624,346	-	(72,788,412)
Fund balance – beginning of year					-	
Fund balance – end of year					\$ -	

## JACKSON COUNTY, MISSOURI

Required Supplementary Information (Unaudited)

Notes to Budgetary Comparison Schedules

December 31, 2023

### 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 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 \$(26.5) million (net) for the General Fund, \$(15.0) million (net) for the Special Revenue Funds, \$0 (net) for the Debt Service Funds, \$0 (net) for the Capital Project Funds and \$(2) thousand for the Park Enterprise Fund were approved. Supplemental appropriations resulted primarily from appropriation of grants received and unencumbered amounts from prior years.
- Unencumbered appropriations lapse at the end of the fiscal year. Appropriations in the Governmental Fund Types are charged as encumbrances when contracts or purchase orders are approved. Outstanding encumbrances are recorded as part of the assigned fund balance of the General Fund and the restricted fund balance of all other governmental funds, if applicable. Outstanding encumbrances serve as authorization for expenditures in the subsequent year.



**JACKSON COUNTY, MISSOURI**  
Required Supplementary Information (Unaudited)  
Notes to Budgetary Comparison Schedules  
December 31, 2023

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

**Budgetary Accounting**

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

**JACKSON COUNTY, MISSOURI**

Required Supplementary Information (Unaudited)

Condition Rating of the County's Street System

December 31, 2023

**Percentage of lane – miles in  
good or better condition**

	<b>2023*</b>		<b>2022</b>		<b>2021</b>	
Major arterial	9.00	%	1.00	%	1.00	%
Arterial	—		3.00		3.00	
Local	44.00		44.00		42.00	
Collector	39.00		18.00		17.00	
Overall system	92.00		66.00		63.00	

**Percentage of lane – miles in  
substandard condition**

	<b>2023*</b>		<b>2022</b>		<b>2021</b>	
Major arterial	2.00	%	1.00	%	1.00	%
Arterial	—		3.00		3.00	
Local	6.00		19.00		22.00	
Collector	—		11.00		11.00	
Overall system	8.00		34.00		37.00	

**Comparison of needed-to-actual maintenance/preservation**

	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Major arterial:					
Needed	\$ 37,000	40,000	30,000	13,302	11,064
Actual	31,748	37,155	35,135	11,567	9,621
Arterial:					
Needed	259,000	250,000	240,000	204,057	764,155
Actual	222,234	260,085	245,945	177,441	664,482
Local:					
Needed	4,588,000	4,500,000	4,350,000	3,630,147	2,450,594
Actual	3,936,723	4,607,220	4,356,740	3,156,650	2,130,952
Collector:					
Needed	2,516,000	2,500,000	2,385,000	1,977,082	1,099,335
Actual	2,158,848	2,526,540	2,389,180	1,719,202	955,944
Overall system:					
Needed	7,400,000	7,290,000	7,005,000	5,824,588	4,325,148
Actual	6,349,553	7,431,000	7,027,000	5,064,860	3,760,999
Difference	1,050,447	(141,000)	(22,000)	759,728	564,149

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.

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
Jackson County, Missouri Revised Pension Plan  
Required Supplementary Information –  
UNAUDITED  
December 31, 2023

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

	Plan Year End June 30,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's proportion of the net pension liability	92.49%	92.18%	92.87%	92.62%	92.36%	92.65%	91.97%	92.64%	92.54%	92.52%
County's proportionate share of the net pension liability	50,662,610	44,377,642	720,855	46,067,941	40,895,232	43,673,753	53,404,233	67,880,175	52,245,286	35,190,209
County's covered payroll	66,548,586	65,527,139	62,055,669	61,556,081	59,586,331	61,444,746	55,653,747	56,052,938	56,693,885	58,212,044
County's proportionate share of the net pension liability as a percentage of covered payroll	76.13%	67.72%	1.16%	74.84%	68.63%	71.08%	95.96%	121.10%	92.15%	60.45%
Plan fiduciary net position as a percentage of the total pension liability	86.16%	87.20%	99.80%	86.10%	87.20%	85.95%	82.26%	76.74%	81.25%	86.20%

**Schedule of Employer Contributions - Last Ten Years**

Year Ended December 31,	Covered Payroll	Contributions as % of covered payroll	Actuarially determined contribution	Contributions in relation to the actuarially determined contribution	Contribution deficiency (excess)
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
2015	56,693,885	14.0%	7,705,514	7,915,870	(210,356)
2014	58,212,044	13.1%	8,406,253	7,597,219	809,034

**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, 201.

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

**JACKSON COUNTY, MISSOURI**  
Jackson County, Missouri Revised Pension Plan  
Required Supplementary Information –  
UNAUDITED  
December 31, 2023

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**Notes to Required Supplementary Information for Contributions**

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Valuation Date	July 1, 2023
Methods and assumptions used to determine contribution rates:	
Actuarial Cost Method	Individual Entry Age Normal Method
Amortization Method	20-year Layered, Level Dollar
	20-year closed for 2013 COLA change
Remaining amortization period	20 years
Asset Valuation Method	5-year smoothed fair value
Actuarial Assumptions:	
Investment Rate of Return	6.75%
Inflation	2.5%
Projected Salary Increases	Ranges from 3.00% to 6.00%
Mortality	
Active and Terminated Vested Participants	2010 Public General Amount-Weighted Mortality Table for Healthy Employees projected using Scale MP-2021 on a generational basis.
Beneficiaries and Retirees	2010 Public General Amount-Weighted Below-Median Mortality Table for Healthy Retirees (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.

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
Jackson County, Missouri OPEB Plan  
Required Supplementary Information –  
UNAUDITED  
December 31, 2023

**Schedule of Changes in Total OPEB Liability and Related Ratios**

	Year End December 31,					
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability, Beginning of Year	4,547,369	5,721,309	5,636,802	5,769,572	6,398,731	6,145,365
Service costs	362,235	421,221	356,354	333,911	330,433	339,734
Interest costs	205,318	125,419	117,315	180,154	246,050	208,261
Changes in benefit terms	-	-	-	-	-	(517,804)
Changes in assumptions and inputs	(254,911)	(1,259,998)	484,576	(134,689)	(395,239)	(489,650)
Difference between expected and actual experience	(440,641)	(471,501)	(858,308)	(315,457)	(724,343)	827,389
Employer Contributions (benefit payments)	4,623	10,919	(15,430)	(196,689)	(86,060)	(114,564)
Net change	(123,376)	(1,173,940)	84,507	(132,770)	(629,159)	253,366
Total OPEB Liability, End of Year	4,423,993	4,547,369	5,721,309	5,636,802	5,769,572	6,398,731
Covered-Employee Payroll	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	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, 2023 and 2022.

**Changes of Assumptions**

There were no changes to assumptions for the years ended December 31, 2023 and 2022.

**JACKSON COUNTY, MISSOURI**

Combining Balance Sheet

Major General Funds

December 31, 2023

	<b>Major Funds</b>			
<b>Assets</b>	<b>General Fund</b>	<b>County Improvement Fund</b>	<b>Marijuana Sales Tax Fund</b>	<b>Total General Funds</b>
<b>Assets:</b>				
Cash and cash equivalents	\$ 65,672,228	42,309,723	449,345	108,431,296
Receivables (net of allowance for uncollectible):				
Taxes	35,952,667	-	1,344,623	37,297,290
Tax assessment and collection fees	8,646,846	-	-	8,646,846
Intergovernmental	1,729,343	-	-	1,729,343
Accounts	950,229	3,900	-	954,129
Accrued interest	1,990,922	-	-	1,990,922
Prepaid expenditures	292,293	-	-	292,293
Due from other funds	1,694,781	-	-	1,694,781
Total assets	\$ 116,929,309	42,313,623	1,793,968	161,036,900
<b>Liabilities:</b>				
Accounts payable	\$ 4,778,437	2,718,164	-	7,496,601
Salaries, taxes, and benefits	5,602,450	-	-	5,602,450
Intergovernmental payables	2,029,836	-	-	2,029,836
Unearned revenues	1,168	-	-	1,168
Total liabilities	12,411,891	2,718,164	-	15,130,055
<b>Deferred inflows of resources:</b>				
Unavailable revenue – property taxes	7,751,999	-	-	7,751,999
Total deferred inflows of resources	7,751,999	-	-	7,751,999
<b>Fund balances:</b>				
Nonspendable:				
Prepaid expenditures	292,293	-	-	292,293
Assigned:				
Wellness education	221,212	-	-	221,212
Asset purchases (encumbrances)	891,517	12,799	-	904,316
Construction (encumbrances)	-	2,059,823	-	2,059,823
Detention center (encumbrances)	-	3,148,164	-	3,148,164
Mass appraisal system	-	2,054,246	-	2,054,246
Maintenance and repair (encumbrances)	-	789,058	-	789,058
Supplies (encumbrances)	308,242	-	-	308,242
Contractual services (encumbrances)	2,082,338	14,274	-	2,096,612
Compensated absences	6,584,802	-	-	6,584,802
Subsequent year appropriation	23,698,460	-	-	23,698,460
Unassigned	62,686,555	31,517,095	1,793,968	95,997,618
Total fund balances	96,765,419	39,595,459	1,793,968	138,154,846
Total liabilities, deferred inflows of resources, and fund balances	\$ 116,929,309	42,313,623	1,793,968	161,036,900

**JACKSON COUNTY, MISSOURI**

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

Major General Funds

Year ended December 31, 2023

	<b>Major Funds</b>				
	<b>General Fund</b>	<b>County Improvement Fund</b>	<b>Marijuana Sales Tax Fund</b>	<b>Eliminate Transfers</b>	<b>Total General Funds</b>
<b>Revenues:</b>					
<b>Taxes:</b>					
Property taxes	\$ 37,891,603	-	-	-	37,891,603
Sales taxes	64,728,701	-	1,793,968	-	66,522,669
Other taxes	1,813,979	-	-	-	1,813,979
Licenses and permits	677,765	-	-	-	677,765
Intergovernmental	14,604,601	-	-	-	14,604,601
Charges for services	32,154,506	-	-	-	32,154,506
Fines and forfeitures	1,638,196	-	-	-	1,638,196
Interest	9,466,651	4,349	-	-	9,471,000
Miscellaneous	411,262	-	-	-	411,262
<b>Total revenues</b>	<b>163,387,264</b>	<b>4,349</b>	<b>1,793,968</b>	<b>-</b>	<b>165,185,581</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	54,824,114	17,447,168	-	-	72,271,282
Public safety	42,000,340	1,543,535	-	-	43,543,875
Road, highways and bridges	-	1,096,445	-	-	1,096,445
Health, welfare and community development	26,646,902	728,666	-	-	27,375,568
Culture and recreation	1,975,266	4,643,113	-	-	6,618,379
<b>Debt service:</b>					
Principal retirement	984,527	-	-	-	984,527
Interest and fiscal charges	14,956	-	-	-	14,956
<b>Total expenditures</b>	<b>126,446,105</b>	<b>25,458,927</b>	<b>-</b>	<b>-</b>	<b>151,905,032</b>
Excess (deficiency) of revenues over (under) expenditures	36,941,159	(25,454,578)	1,793,968	-	13,280,549
<b>Other financing sources (uses):</b>					
Software subscription issuance	-	6,624,995	-	-	6,624,995
Transfers in	1,561,297	19,500,000	-	(19,500,000)	1,561,297
Transfers out	(42,964,747)	-	-	19,500,000	(23,464,747)
<b>Total other financing sources (uses)</b>	<b>(41,403,450)</b>	<b>26,124,995</b>	<b>-</b>	<b>-</b>	<b>(15,278,455)</b>
Net change in fund balances	(4,462,291)	670,417	1,793,968	-	(1,997,906)
Fund balances – beginning of year	101,227,710	38,925,042	-	-	140,152,752
Fund balances – end of year	\$ 96,765,419	39,595,459	1,793,968	-	138,154,846

**JACKSON COUNTY, MISSOURI**

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2023

Assets	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total
Assets:				
Cash and cash equivalents	\$ 31,913,914	-	-	31,913,914
Restricted assets:				
Cash and cash equivalents	-	13,913,569	22,760,274	36,673,843
Accrued interest	-	3,598	89,681	93,279
Receivables (net of allowance for uncollectible)				
Taxes	40,618,067	-	-	40,618,067
Tax assessment and collection fees	5,253,308	-	-	5,253,308
Intergovernmental	3,108,335	-	-	3,108,335
Accounts	134,030	-	-	134,030
Accrued interest	198,256	-	-	198,256
Prepaid expenditures	292,045	-	-	292,045
Total assets	<u>\$ 81,517,955</u>	<u>13,917,167</u>	<u>22,849,955</u>	<u>118,285,077</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 9,852,430	-	-	9,852,430
Accounts payable from restricted assets	-	-	3,779,248	3,779,248
Salaries, taxes, and benefits	1,356,200	-	-	1,356,200
Intergovernmental payable	1,014,918	-	-	1,014,918
Due to other funds	1,659,983	-	-	1,659,983
Unearned revenue	88,874	-	-	88,874
Total liabilities	<u>13,972,405</u>	<u>-</u>	<u>3,779,248</u>	<u>17,751,653</u>
Deferred inflows of resources:				
Unavailable revenue – property taxes	9,945,934	-	-	9,945,934
Total deferred inflows of resources	<u>9,945,934</u>	<u>-</u>	<u>-</u>	<u>9,945,934</u>
Fund balances:				
Nonspendable:				
Prepaid expenditures	292,045	-	-	292,045
Restricted:				
Prosecuting attorney’s activities	559,224	-	-	559,224
Assessment maintenance	8,110,801	-	-	8,110,801
Asset purchases	567,652	-	-	567,652
Contractual services	6,173	-	-	6,173
Repair and maintenance	545,188	-	-	545,188
Document preservation	560,793	-	-	560,793
Emergency telephone system	7,615,956	-	-	7,615,956
Supplies	20,598	-	-	20,598
Homeless assistance	190,957	-	-	190,957
Anti-crime activities	14,128,269	-	-	14,128,269
Domestic violence shelter funding	77,413	-	-	77,413
Law enforcement	1,431,180	-	-	1,431,180
Road construction and maintenance	6,454,962	-	-	6,454,962
Health and welfare	6,644,733	-	-	6,644,733
Juvenile services	28,241	-	-	28,241
Sewer system service	159,531	-	-	159,531
Truman Sports Complex activities	-	-	18,774,728	18,774,728
Culture and recreation	7,793,198	-	-	7,793,198
Rock Island Railroad project	3,300	-	295,979	299,279
Debt service	-	13,917,167	-	13,917,167
Compensated absences	1,954,110	-	-	1,954,110
Available for grant match	455,292	-	-	455,292
Total fund balances	<u>57,599,616</u>	<u>13,917,167</u>	<u>19,070,707</u>	<u>90,587,490</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 81,517,955</u>	<u>13,917,167</u>	<u>22,849,955</u>	<u>118,285,077</u>



**JACKSON COUNTY, MISSOURI**

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

Nonmajor Governmental Funds

Year ended December 31, 2023

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Project Funds</b>	<b>Total</b>
Revenues:				
Taxes:				
Property taxes	\$ 55,216,550	-	-	55,216,550
Sales taxes	32,356,082	-	-	32,356,082
Other taxes	1,574,965	-	-	1,574,965
Licenses and permits	1,244,951	-	-	1,244,951
Intergovernmental	17,507,137	1,399,772	-	18,906,909
Charges for services	19,320,023	-	-	19,320,023
Fines and forfeitures	116,883	-	-	116,883
Interest	645,195	56,810	594,773	1,296,778
Miscellaneous	897,547	-	-	897,547
<b>Total revenues</b>	<b>128,879,333</b>	<b>1,456,582</b>	<b>594,773</b>	<b>130,930,688</b>
Expenditures:				
Current:				
General government	13,240,792	-	-	13,240,792
Public safety	31,571,407	-	-	31,571,407
Road, highways and bridges	10,353,100	-	-	10,353,100
Health, welfare and community development	43,458,679	-	-	43,458,679
Culture and recreation	12,301,178	-	28,590,024	40,891,202
Capital outlay:				
Culture and recreation	-	-	395,875	395,875
Debt service:				
Principal retirement	248,085	8,971,878	-	9,219,963
Interest and fiscal charges	5,853	10,300,386	-	10,306,239
Bond issuance cost	-	1,614,426	-	1,614,426
<b>Total expenditures</b>	<b>111,179,094</b>	<b>20,886,690</b>	<b>28,985,899</b>	<b>161,051,683</b>
Excess (deficiency) of revenues over expenditures	17,700,239	(19,430,108)	(28,391,126)	(30,120,995)
Other financing sources (uses):				
Issuance of debt	-	11,985,000	-	11,985,000
Premium on bond issuance	-	9,378,487	-	9,378,487
Transfers in	3,661,466	11,127,618	37,296,578	52,085,662
Transfers out	(20,905,670)	-	-	(20,905,670)
<b>Total other financing sources (uses)</b>	<b>(17,244,204)</b>	<b>32,491,105</b>	<b>37,296,578</b>	<b>52,543,479</b>
Net change in fund balances	456,035	13,060,997	8,905,452	22,422,484
Fund balances – beginning of year	57,143,581	856,170	10,165,255	68,165,006
Fund balances – end of year	\$ 57,599,616	13,917,167	19,070,707	90,587,490

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

JACKSON COUNTY, MISSOURI

Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds

December 31, 2023

Assets	Anti-Crime Sales Tax	Assessment Reimbursement	Check Collection	Convention/ Sports Complex	County Sheriff Revolving	Domestic Abuse	Federal Forfeiture	Grant	Health	Homeless Assistance
Assets:										
Cash and cash equivalents	\$ 13,785,248	4,749,722	97,921	500,000	622,093	63,539	358,435	916,506	-	269,375
Receivables (net of allowance for uncollectible):										
Taxes	6,866,309	-	-	-	-	-	-	-	15,447,342	-
Tax assessment and collection fees	-	5,253,308	-	-	-	-	-	-	-	-
Intergovernmental	401,276	-	-	250,000	-	-	-	1,075,690	-	-
Accounts	1,064	-	1,810	-	5,033	13,874	-	-	31,716	-
Accrued interest	198,256	-	-	-	-	-	-	-	-	-
Prepaid expenditures	18,586	-	-	-	-	-	-	-	242,654	-
Total assets	\$ 21,270,739	10,003,030	99,731	750,000	627,126	77,413	358,435	1,992,196	15,721,712	269,375
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>										
Liabilities:										
Accounts payable	\$ 5,433,795	114,502	-	750,000	755	-	-	210,128	2,391,614	75,381
Salaries, taxes, and benefits	228,464	285,944	-	-	776	-	-	11,688	299,551	1,014
Intergovernmental payables	1,014,918	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	1,659,983	-
Unearned revenue	-	-	-	-	-	-	-	88,874	-	-
Total liabilities	6,677,177	400,446	-	750,000	1,531	-	-	310,690	4,351,148	76,395
Deferred inflows of resources:										
Unavailable revenue – property taxes	-	1,252,993	-	-	-	-	-	-	4,052,745	-
Total deferred inflows of resources	-	1,252,993	-	-	-	-	-	-	4,052,745	-
Fund balances:										
Nonspendable:										
Prepaid expenditures	18,586	-	-	-	-	-	-	-	242,654	-
Restricted:										
Prosecuting attorney’s activities	616	-	99,731	-	-	-	-	30,586	-	-
Assessment maintenance	-	8,110,801	-	-	-	-	-	-	-	-
Asset purchases	-	-	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-	-	-
Repair and maintenance	132,805	-	-	-	-	-	-	146,803	-	-
Document preservation	-	-	-	-	-	-	-	-	-	-
Emergency telephone system	-	-	-	-	-	-	-	-	-	-
Supplies	3,322	-	-	-	-	-	-	-	-	-
Homeless assistance	-	-	-	-	-	-	-	-	-	190,957
Anti-crime activities	14,128,269	-	-	-	-	-	-	-	-	-
Domestic violence shelter funding	-	-	-	-	-	77,413	-	-	-	-
Law enforcement	-	-	-	-	618,141	-	358,435	-	-	-
Road construction and maintenance	-	-	-	-	-	-	-	1,020,584	-	-
Health and welfare	-	-	-	-	-	-	-	-	6,644,733	-
Juvenile services	-	-	-	-	-	-	-	28,241	-	-
Sewer system service	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Rock Island Railroad project	-	-	-	-	-	-	-	-	-	-
Compensated absences	309,964	238,790	-	-	7,454	-	-	-	430,432	2,023
Available for grant match	-	-	-	-	-	-	-	455,292	-	-
Total fund balances	14,593,562	8,349,591	99,731	-	625,595	77,413	358,435	1,681,506	7,317,819	192,980
Total liabilities, deferred inflows of resources, and fund balances	\$ 21,270,739	10,003,030	99,731	750,000	627,126	77,413	358,435	1,992,196	15,721,712	269,375

JACKSON COUNTY, MISSOURI

Combining Balance Sheet  
 Nonmajor Governmental Funds  
 Special Revenue Funds  
 December 31, 2023

Assets	Inmate Security	Law Enforcement	Park	Prosecuting Attorney	Prosecuting Attorney Training	Recorder Fees	Recorder Technology	Sewer	Special Road and Bridge	911 System	Total
Assets:											
Cash and cash equivalents	\$ 419,713	33,368	1,865,372	419,077	12,249	352,240	208,679	162,820	608,900	6,468,657	31,913,914
Receivables (net of allowance for uncollectible):											
Taxes	-	-	9,722,954	-	-	-	-	-	8,581,462	-	40,618,067
Tax assessment and collection fee:	-	-	-	-	-	-	-	-	-	-	5,253,308
Intergovernmental:	-	-	-	-	-	-	-	-	-	1,381,369	3,108,335
Accounts	6,148	1,741	21,075	-	604	-	-	-	9,120	41,845	134,030
Accrued interest	-	-	-	-	-	-	-	-	-	-	198,256
Prepaid expenditures	-	-	-	-	-	-	-	-	-	30,805	292,045
Total assets	\$ 425,861	35,109	11,609,401	419,077	12,853	352,240	208,679	162,820	9,199,482	7,922,676	81,517,955
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>											
Liabilities:											
Accounts payable	\$ 5,771	595	271,347	1,610	-	-	126	3,289	317,602	275,915	9,852,430
Salaries, taxes, and benefits	-	-	353,093	2,029	-	-	-	-	173,641	-	1,356,200
Intergovernmental payable:	-	-	-	-	-	-	-	-	-	-	1,014,918
Due to other funds	-	-	-	-	-	-	-	-	-	-	1,659,983
Unearned revenue	-	-	-	-	-	-	-	-	-	-	88,874
Total liabilities	5,771	595	624,440	3,639	-	-	126	3,289	491,243	275,915	13,972,405
Deferred inflows of resources:											
Unavailable revenue – property tax:	-	-	2,550,945	-	-	-	-	-	2,089,251	-	9,945,934
Total deferred inflows of resources	-	-	2,550,945	-	-	-	-	-	2,089,251	-	9,945,934
Fund balances:											
Nonspendable:											
Prepaid expenditures	-	-	-	-	-	-	-	-	-	30,805	292,045
Restricted:											
Prosecuting attorney's activities:	-	-	-	415,438	12,853	-	-	-	-	-	559,224
Assessment maintenance	-	-	-	-	-	-	-	-	-	-	8,110,801
Asset purchases	-	-	-	-	-	-	-	-	567,652	-	567,652
Contractual services	-	-	-	-	-	-	-	-	6,173	-	6,173
Repair and maintenance	-	-	-	-	-	-	-	-	265,580	-	545,188
Document preservation	-	-	-	-	-	352,240	208,553	-	-	-	560,793
Emergency telephone system	-	-	-	-	-	-	-	-	-	7,615,956	7,615,956
Supplies	-	-	-	-	-	-	-	-	17,276	-	20,598
Homeless assistance	-	-	-	-	-	-	-	-	-	-	190,957
Anti-crime activities	-	-	-	-	-	-	-	-	-	-	14,128,269
Domestic violence shelter funding	-	-	-	-	-	-	-	-	-	-	77,413
Law enforcement	420,090	34,514	-	-	-	-	-	-	-	-	1,431,180
Road construction and maintenance	-	-	-	-	-	-	-	-	5,434,378	-	6,454,962
Health and welfare	-	-	-	-	-	-	-	-	-	-	6,644,733
Juvenile services	-	-	-	-	-	-	-	-	-	-	28,241
Sewer system service	-	-	-	-	-	-	-	159,531	-	-	159,531
Culture and recreation	-	-	7,793,198	-	-	-	-	-	-	-	7,793,198
Rock Island Railroad project	-	-	3,300	-	-	-	-	-	-	-	3,300
Compensated absences	-	-	637,518	-	-	-	-	-	327,929	-	1,954,110
Available for grant match	-	-	-	-	-	-	-	-	-	-	455,292
Total fund balances	420,090	34,514	8,434,016	415,438	12,853	352,240	208,553	159,531	6,618,988	7,646,761	57,599,616
Total liabilities, deferred inflows of resources, and fund balances	\$ 425,861	35,109	11,609,401	419,077	12,853	352,240	208,679	162,820	9,199,482	7,922,676	81,517,955

**JACKSON COUNTY, MISSOURI**

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

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2023

	<u>Anti-Crime Sales Tax</u>	<u>Assessment Reimbursement</u>	<u>Check Collection</u>	<u>Convention/ Sports Complex</u>	<u>County Sheriff Revolving</u>	<u>Domestic Abuse</u>	<u>Federal Forfeiture</u>	<u>Grant</u>	<u>Health</u>	<u>Homeless Assistance</u>
Revenues:										
Taxes:										
Property taxes	\$ -	-	-	-	-	-	-	-	25,722,893	-
Sales taxes	32,356,082	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	85,283	-	-	-	832,490	-
Intergovernmental	944,166	1,002,728	-	3,000,000	-	-	33,635	12,440,835	-	-
Charges for services	-	8,731,342	16,303	-	-	51,920	-	-	900,194	283,908
Fines and forfeitures	-	-	-	-	-	92,495	-	-	-	-
Interest	529,422	-	4,485	-	32,270	2,737	17,253	-	-	14,688
Miscellaneous	-	717	-	-	-	-	-	-	720,805	2,265
Total revenues	<u>33,829,670</u>	<u>9,734,787</u>	<u>20,788</u>	<u>3,000,000</u>	<u>117,553</u>	<u>147,152</u>	<u>50,888</u>	<u>12,440,835</u>	<u>28,176,382</u>	<u>300,861</u>
Expenditures:										
Current:										
General government	1,008,769	10,824,238	-	-	-	-	-	-	315,305	-
Public safety	16,557,251	-	-	-	173,482	124,974	-	654,034	6,781,402	-
Roads, highways, and bridges	-	-	-	-	-	-	-	1,541,614	-	-
Health, welfare, and community development	14,086,507	-	-	-	-	-	-	10,056,329	18,944,938	340,942
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Debt service:										
Principal retirement	49,977	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	423	-	-	-	-	-	-	-	-	-
Total expenditures	<u>31,702,927</u>	<u>10,824,238</u>	<u>-</u>	<u>-</u>	<u>173,482</u>	<u>124,974</u>	<u>-</u>	<u>12,251,977</u>	<u>26,041,645</u>	<u>340,942</u>
Excess (deficiency) of revenues over expenditures	<u>2,126,743</u>	<u>(1,089,451)</u>	<u>20,788</u>	<u>3,000,000</u>	<u>(55,929)</u>	<u>22,178</u>	<u>50,888</u>	<u>188,858</u>	<u>2,134,737</u>	<u>(40,081)</u>
Other financing sources (uses):										
Transfers in	-	-	-	3,500,000	-	-	-	161,466	-	-
Transfers out	-	(345,617)	-	(6,500,000)	-	-	-	-	(5,238,019)	-
Total other financing sources (uses)	<u>-</u>	<u>(345,617)</u>	<u>-</u>	<u>(3,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>161,466</u>	<u>(5,238,019)</u>	<u>-</u>
Net change in fund balances	2,126,743	(1,435,068)	20,788	-	(55,929)	22,178	50,888	350,324	(3,103,282)	(40,081)
Fund balances – beginning of year	12,466,819	9,784,659	78,943	-	681,524	55,235	307,547	1,331,182	10,421,101	233,061
Fund balances – end of year	<u>\$ 14,593,562</u>	<u>8,349,591</u>	<u>99,731</u>	<u>-</u>	<u>625,595</u>	<u>77,413</u>	<u>358,435</u>	<u>1,681,506</u>	<u>7,317,819</u>	<u>192,980</u>

**JACKSON COUNTY, MISSOURI**

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

Nonmajor Governmental Funds

Special Revenue Funds

Year ended December 31, 2023

	<b>Inmate Security</b>	<b>Law Enforcement</b>	<b>Park</b>	<b>Prosecuting Attorney</b>	<b>Prosecuting Attorney Training</b>	<b>Recorder Fees</b>	<b>Recorder Technology</b>	<b>Sewer</b>	<b>Special Road and Bridge</b>	<b>911 System</b>	<b>Total</b>
<b>Revenues:</b>											
Taxes:											
Property taxes	\$ -	-	16,739,143	-	-	-	-	-	12,754,514	-	55,216,550
Sales taxes	-	-	-	-	-	-	-	-	-	-	32,356,082
Other taxes	-	-	-	-	-	-	-	-	1,574,965	-	1,574,965
Licenses and permits	-	-	-	-	-	-	-	-	327,178	-	1,244,951
Intergovernmental	-	5,999	-	79,774	-	-	-	-	-	-	17,507,137
Charges for services	172,281	2,214	263,804	-	-	213,245	118,898	47,511	-	8,518,403	19,320,023
Fines and forfeitures	5,314	12,523	-	-	6,551	-	-	-	-	-	116,883
Interest	-	-	-	22,246	-	19,240	-	320	-	2,534	645,195
Miscellaneous	-	-	58,904	-	-	-	-	-	114,856	-	897,547
<b>Total revenues</b>	<b>177,595</b>	<b>20,736</b>	<b>17,061,851</b>	<b>102,020</b>	<b>6,551</b>	<b>232,485</b>	<b>118,898</b>	<b>47,831</b>	<b>14,771,513</b>	<b>8,520,937</b>	<b>128,879,333</b>
<b>Expenditures:</b>											
Current:											
General government	-	-	844,977	-	-	119,178	92,485	-	-	35,840	13,240,792
Public safety	185,802	47,338	-	131,745	-	-	-	-	570,388	6,344,991	31,571,407
Roads, highways, and bridges	-	-	-	-	-	-	-	-	8,811,486	-	10,353,100
Health, welfare, and community development	-	-	-	-	-	-	-	29,963	-	-	43,458,679
Culture and recreation	-	-	12,301,178	-	-	-	-	-	-	-	12,301,178
Debt service:											
Principal retirement	-	-	44,495	-	-	153,613	-	-	-	-	248,085
Interest and fiscal charges	-	-	3,221	-	-	2,209	-	-	-	-	5,853
<b>Total expenditures</b>	<b>185,802</b>	<b>47,338</b>	<b>13,193,871</b>	<b>131,745</b>	<b>-</b>	<b>275,000</b>	<b>92,485</b>	<b>29,963</b>	<b>9,381,874</b>	<b>6,380,831</b>	<b>111,179,094</b>
Excess (deficiency) of revenues over (under) expenditures	(8,207)	(26,602)	3,867,980	(29,725)	6,551	(42,515)	26,413	17,868	5,389,639	2,140,106	17,700,239
<b>Other financing sources (uses):</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	3,661,466
Transfers out	-	-	(4,771,813)	-	-	-	-	-	(4,050,221)	-	(20,905,670)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(4,771,813)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,050,221)</b>	<b>-</b>	<b>(17,244,204)</b>
<b>Net change in fund balances</b>	<b>(8,207)</b>	<b>(26,602)</b>	<b>(903,833)</b>	<b>(29,725)</b>	<b>6,551</b>	<b>(42,515)</b>	<b>26,413</b>	<b>17,868</b>	<b>1,339,418</b>	<b>2,140,106</b>	<b>456,035</b>
Fund balances – beginning of year	428,297	61,116	9,337,849	445,163	6,302	394,755	182,140	141,663	5,279,570	5,506,655	57,143,581
Fund balances – end of year	\$ 420,090	34,514	8,434,016	415,438	12,853	352,240	208,553	159,531	6,618,988	7,646,761	57,599,616

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Anti-Crime Sales Tax Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Sales taxes	\$ 30,032,543	-	-	30,032,543	32,356,082	2,323,539
Total taxes	<u>30,032,543</u>	<u>-</u>	<u>-</u>	<u>30,032,543</u>	<u>32,356,082</u>	<u>2,323,539</u>
Intergovernmental:						
Federal grants	663,581	-	(349,292)	314,289	741,645	427,356
State grants	-	-	-	-	201,421	201,421
Local governments	1,300	-	-	1,300	1,100	(200)
Total intergovernmental	<u>664,881</u>	<u>-</u>	<u>(349,292)</u>	<u>315,589</u>	<u>944,166</u>	<u>628,577</u>
Interest	137,100	-	-	137,100	529,422	392,322
Total revenues	<u>30,834,524</u>	<u>-</u>	<u>(349,292)</u>	<u>30,485,232</u>	<u>33,829,670</u>	<u>3,344,438</u>
Expenditures:						
Current:						
General government:						
Judicial functions:						
Circuit court	1,115,391	-	500,000	1,615,391	1,008,769	606,622
Total general government	<u>1,115,391</u>	<u>-</u>	<u>500,000</u>	<u>1,615,391</u>	<u>1,008,769</u>	<u>606,622</u>
Health, welfare, and community development:						
COMBAT administration	1,267,871	15,713	-	1,283,584	1,008,432	275,152
COMBAT Program	12,277,283	-	(150,000)	12,127,283	11,086,406	1,040,877
Family court	3,106,475	-	(500,000)	2,606,475	1,991,669	614,806
Total health, welfare, and community	<u>16,651,629</u>	<u>15,713</u>	<u>(650,000)</u>	<u>16,017,342</u>	<u>14,086,507</u>	<u>1,930,835</u>
Public safety:						
Divisions of administration:						
Corrections department	4,377,132	-	-	4,377,132	4,377,893	(761)
Detention center-population control	900,201	60,394	-	960,595	559,595	401,000
Prosecuting attorney:						
Community crime/drug prevention	-	-	-	-	2,191	(2,191)
Criminal prosecution	3,342,311	14,550	(129,537)	3,227,324	2,771,083	456,241
Deferred prosecution	2,110,933	-	-	2,110,933	1,644,697	466,236
Kansas City police department	3,342,311	-	-	3,342,311	3,251,314	90,997
Jackson County Drug Task Force	3,291,911	7,909	558,707	3,858,527	3,351,685	506,842
Prosecuting attorney	-	4,166	888,288	892,454	484,389	408,065
Sheriff DARE program	-	-	150,000	150,000	114,404	35,596
Total public safety	<u>17,364,799</u>	<u>87,019</u>	<u>1,467,458</u>	<u>18,919,276</u>	<u>16,557,251</u>	<u>2,362,025</u>
Debt service:						
Principal retirement	49,977	-	-	49,977	49,977	-
Interest and fiscal charges	423	-	-	423	423	-
Total expenditures	<u>35,182,219</u>	<u>102,732</u>	<u>1,317,458</u>	<u>36,602,409</u>	<u>31,702,927</u>	<u>4,899,482</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,347,695)</u>	<u>(102,732)</u>	<u>(1,666,750)</u>	<u>(6,117,177)</u>	2,126,743	<u>8,243,920</u>
Fund balance – beginning of year					12,466,819	
Fund balance – end of year					\$ <u>14,593,562</u>	



**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Assessment Reimbursement Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Intergovernmental:						
State reimbursements	\$ 997,102	-	-	997,102	1,002,728	5,626
Total intergovernmental	<u>997,102</u>	<u>-</u>	<u>-</u>	<u>997,102</u>	<u>1,002,728</u>	<u>5,626</u>
Charges for services:						
Tax assessment fees	8,280,000	-	-	8,280,000	8,730,341	450,341
Other fees and commissions	3,000	-	-	3,000	1,001	(1,999)
Total charges for services	<u>8,283,000</u>	<u>-</u>	<u>-</u>	<u>8,283,000</u>	<u>8,731,342</u>	<u>448,342</u>
Miscellaneous	-	-	-	-	717	717
Total revenues	<u>9,280,102</u>	<u>-</u>	<u>-</u>	<u>9,280,102</u>	<u>9,734,787</u>	<u>454,685</u>
Expenditures:						
Current:						
General government:						
County Counselor	66,000	-	-	66,000	66,000	-
Communications	100,000	600	-	100,600	99,181	1,419
Fleet Replacement	195,000	7,223	-	202,223	127,839	74,384
Facilities management	-	-	-	-	1,103	(1,103)
Financial services:						
Assessment department	9,901,437	1,628,493	-	11,529,930	9,335,370	2,194,560
Collections	497,220	-	-	497,220	466,121	31,099
Information technology	85,000	-	-	85,000	84,599	401
Nondepartmental:						
Board of equalization	675,925	-	-	675,925	644,025	31,900
Total general government	<u>11,520,582</u>	<u>1,636,316</u>	<u>-</u>	<u>13,156,898</u>	<u>10,824,238</u>	<u>2,332,660</u>
Total expenditures	<u>11,520,582</u>	<u>1,636,316</u>	<u>-</u>	<u>13,156,898</u>	<u>10,824,238</u>	<u>2,332,660</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,240,480)</u>	<u>(1,636,316)</u>	<u>-</u>	<u>(3,876,796)</u>	<u>(1,089,451)</u>	<u>2,787,345</u>
Other financing sources (uses):						
Transfers out	(345,617)	-	-	(345,617)	(345,617)	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (2,586,097)</u>	<u>(1,636,316)</u>	<u>-</u>	<u>(4,222,413)</u>	<u>(1,435,068)</u>	<u>2,787,345</u>
Fund balance – beginning of year					9,784,659	
Fund balance – end of year					<u>\$ 8,349,591</u>	

**JACKSON COUNTY, MISSOURI**

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

Check Collection Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – (Negative)</b>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 18,900	-	-	18,900	16,303	(2,597)
Total charges for services	18,900	-	-	18,900	16,303	(2,597)
Interest	-	-	-	-	4,485	4,485
Total revenues	18,900	-	-	18,900	20,788	1,888
Excess (deficiency) of revenues over (under) expenditures	\$ 18,900	-	-	18,900	20,788	1,888
Fund balance – beginning of year					78,943	
Fund balance – end of year					\$ 99,731	

**JACKSON COUNTY, MISSOURI**

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

Convention/Sports Complex Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
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>	<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)  
County Sheriff Revolving Fund  
Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Licenses and permits:						
Miscellaneous licenses	\$ 110,000	-	-	110,000	85,283	(24,717)
Total licenses and permits	110,000	-	-	110,000	85,283	(24,717)
Interest	7,600	-	-	7,600	32,270	24,670
Total revenues	<u>117,600</u>	<u>-</u>	<u>-</u>	<u>117,600</u>	<u>117,553</u>	<u>(47)</u>
Expenditures:						
Current:						
Public safety:						
Sheriff	406,137	1,000	-	407,137	173,482	233,655
Total public safety	406,137	1,000	-	407,137	173,482	233,655
Total expenditures	406,137	1,000	-	407,137	173,482	233,655
Excess (deficiency) of revenues over (under) expenditures	\$ (288,537)	(1,000)	-	(289,537)	(55,929)	233,608
Fund balance – beginning of year					681,524	
Fund balance – end of year					<u>\$ 625,595</u>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Domestic Abuse Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Charges for services:						
Recording fees	\$ 53,000	-	-	53,000	51,920	(1,080)
Total charges for services	<u>53,000</u>	<u>-</u>	<u>-</u>	<u>53,000</u>	<u>51,920</u>	<u>(1,080)</u>
Fines and forfeitures:						
Court costs	88,300	-	-	88,300	92,495	4,195
Total fines and forfeitures	<u>88,300</u>	<u>-</u>	<u>-</u>	<u>88,300</u>	<u>92,495</u>	<u>4,195</u>
Interest	400	-	-	400	2,737	2,337
Total revenues	<u>141,700</u>	<u>-</u>	<u>-</u>	<u>141,700</u>	<u>147,152</u>	<u>5,452</u>
Expenditures:						
Current:						
Public safety:						
Domestic abuse program	125,000	-	-	125,000	124,974	26
Total public safety	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>124,974</u>	<u>26</u>
Total expenditures	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>124,974</u>	<u>26</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 16,700</u>	<u>-</u>	<u>-</u>	<u>16,700</u>	22,178	<u>5,478</u>
Fund balance – beginning of year					55,235	
Fund balance – end of year					<u>\$ 77,413</u>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Grant Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
<b>Revenues:</b>						
Intergovernmental:						
State grants	\$ -	-	-	-	534,639	534,639
Local grants	-	-	-	-	-	-
Federal grants	10,543,106	-	-	10,543,106	11,906,196	1,363,090
Total intergovernmental	10,543,106	-	-	10,543,106	12,440,835	1,897,729
Total revenues	10,543,106	-	-	10,543,106	12,440,835	1,897,729
<b>Expenditures:</b>						
Current:						
Public safety:						
Prosecuting attorney	-	282,520	1,110,555	1,393,075	443,172	949,903
Organized Crime Drug Enforcement Task Force	-	-	77,088	77,088	32,377	44,711
Jackson Count Drug Task Force	-	-	229,212	229,212	144,564	84,648
Sheriff:						
DWI Saturation Enforcement	-	-	30,563	30,563	26,674	3,889
Jail maintenance and improvements	-	-	322,932	322,932	-	322,932
Hazardous Moving Violations Enforcement (GR100018)	-	-	23,384	23,384	6,292	17,092
Hazardous Moving Violations Enforcement (GR100129)	-	-	40,425	40,425	-	40,425
Impaired Driving Enforcement 22-23	-	-	34,600	34,600	-	34,600
Statewide Impaired Driving	-	-	956	956	955	1
MoWIN 2022/23	-	57,096	(31,340)	25,756	-	25,756
Total public safety	-	339,616	1,838,375	2,177,991	654,034	1,523,957
Roads, highways, and bridges						
MoDNR Stormwater	-	-	140,630	140,630	131,127	9,503
Haines Road Bridge Replacement	-	4,951	467,177	472,128	418,585	53,543
Buck O'Neil Bridge Study	-	287,343	-	287,343	287,343	-
Helmig Road Bridge	-	55,992	-	55,992	55,899	93
Stoenner Road Bridge	-	42,319	-	42,319	35,317	7,002
S Miller Road Bridge	-	613,790	-	613,790	613,343	447
Total roads, highways, and bridges	-	1,004,395	607,807	1,612,202	1,541,614	70,588
Health, welfare, and community development:						
Emergency Rental Assistance 2	-	4,483,482	-	4,483,482	5,561,674	(1,078,192)
Emergency Rental Assistance 2 - High Need	-	3,876,415	-	3,876,415	4,088,497	(212,082)
Family court	-	-	737,158	737,158	404,323	332,835
Innovative Prosecution Solutions	-	20,343	-	20,343	1,835	18,508
Total health, welfare, and community development:	-	8,380,240	737,158	9,117,398	10,056,329	(938,931)
Culture and Recreation:						
Constructions Services	-	950,000	-	950,000	-	950,000
Greenwood Connector Project	-	-	18,200	18,200	-	18,200
Tree Removal MDC	-	-	1,075	1,075	-	1,075
Total culture and recreation	-	950,000	19,275	969,275	-	969,275
Total expenditures	-	10,674,251	3,202,615	13,876,866	12,251,977	1,624,889
Excess (deficiency) of revenues over (under) expenditures	10,543,106	(10,674,251)	(3,202,615)	(3,333,760)	188,858	3,522,618
<b>Other financing sources:</b>						
Transfers in						
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ 10,543,106	(10,674,251)	(3,041,149)	(3,172,294)	350,324	3,522,618
Fund balance – beginning of year					1,331,182	
Fund balance – end of year					\$ 1,681,506	

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

Health Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 25,344,283	-	-	25,344,283	25,722,893	378,610
Total taxes	<u>25,344,283</u>	<u>-</u>	<u>-</u>	<u>25,344,283</u>	<u>25,722,893</u>	<u>378,610</u>
Licenses and permits:						
Other	713,000	-	-	713,000	832,490	119,490
Total licenses and permits	<u>713,000</u>	<u>-</u>	<u>-</u>	<u>713,000</u>	<u>832,490</u>	<u>119,490</u>
Intergovernmental:						
Federal grants	13,800	-	-	13,800	-	(13,800)
State grants	31,000	-	-	31,000	-	(31,000)
State Reimbursements	38,000	-	8,377	46,377	-	(46,377)
Total intergovernmental	<u>82,800</u>	<u>-</u>	<u>8,377</u>	<u>91,177</u>	<u>-</u>	<u>(91,177)</u>
Charges for services:						
Public Administration Fee	805,000	-	-	805,000	483,870	(321,130)
Other fees and commissions	357,000	-	-	357,000	416,324	59,324
Total charges for services	<u>1,162,000</u>	<u>-</u>	<u>-</u>	<u>1,162,000</u>	<u>900,194</u>	<u>(261,806)</u>
Miscellaneous	84,400	-	1,542,315	1,626,715	720,805	(905,910)
Total revenues	<u>27,386,483</u>	<u>-</u>	<u>1,550,692</u>	<u>28,937,175</u>	<u>28,176,382</u>	<u>(760,793)</u>
Expenditures:						
Current:						
General government:						
County Executive Office	318,682	125,000	-	443,682	315,305	128,377
Total general government	<u>318,682</u>	<u>125,000</u>	<u>-</u>	<u>443,682</u>	<u>315,305</u>	<u>128,377</u>
Health, welfare, and community development:						
Family court	366,051	1,495	-	367,546	132,419	235,127
Operations:						
Animal Shelter Maint/Utilities	65,596	-	-	65,596	13,918	51,678
Environmental Health	1,061,329	1,105	36,377	1,098,811	1,005,651	93,160
Facilities Management	180,678	51	-	180,729	109,607	71,122
Jackson County Health Dept	624,181	-	-	624,181	624,181	-
Medical Examiner Office Maint/Utilities	197,002	6,513	-	203,515	160,014	43,501
Medical Examiner	4,639,333	204	-	4,639,537	4,490,145	149,392
Public Works	28,000	-	(28,000)	-	-	-
University Health	6,074,373	-	2,000,000	8,074,373	7,136,378	937,995
Public administrator	2,735,291	-	(1,500)	2,733,791	2,431,243	302,548
Nondepartmental:						
Outside agency funding	2,000,000	-	1,000,000	3,000,000	2,841,382	158,618
Total health, welfare, and community development	<u>17,971,834</u>	<u>9,368</u>	<u>3,006,877</u>	<u>20,988,079</u>	<u>18,944,938</u>	<u>2,043,141</u>
Public safety:						
Operations:						
Corrections department	6,470,000	260,946	-	6,730,946	6,781,402	(50,456)
Total public safety	<u>6,470,000</u>	<u>260,946</u>	<u>-</u>	<u>6,730,946</u>	<u>6,781,402</u>	<u>(50,456)</u>
Total expenditures	<u>24,760,516</u>	<u>395,314</u>	<u>3,006,877</u>	<u>28,162,707</u>	<u>26,041,645</u>	<u>2,121,062</u>
Excess (deficiency) of revenues over (under) expenditures	2,625,967	(395,314)	(1,456,185)	774,468	2,134,737	1,360,269
Other financing sources (uses):						
Transfers out	(5,245,785)	-	-	(5,245,785)	(5,238,019)	7,766
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (2,619,818)</u>	<u>(395,314)</u>	<u>(1,456,185)</u>	<u>(4,471,317)</u>	<u>(3,103,282)</u>	<u>1,368,035</u>
Fund balance – beginning of year					<u>10,421,101</u>	
Fund balance – end of year					<u>\$ 7,317,819</u>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Homeless Assistance Fund  
Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Recording fees	\$ 375,000	-	-	375,000	283,908	(91,092)
Total charges for services	<u>375,000</u>	<u>-</u>	<u>-</u>	<u>375,000</u>	<u>283,908</u>	<u>(91,092)</u>
Interest	7,400	-	-	7,400	14,688	7,288
Miscellaneous	500	-	-	500	2,265	1,765
Total revenues	<u>382,900</u>	<u>-</u>	<u>-</u>	<u>382,900</u>	<u>300,861</u>	<u>(82,039)</u>
Expenditures:						
Current:						
Health, welfare, and community development:						
Nondepartmental:						
Housing resource commission	411,851	73,307	-	485,158	340,942	144,216
Total health, welfare, and community	<u>411,851</u>	<u>73,307</u>	<u>-</u>	<u>485,158</u>	<u>340,942</u>	<u>144,216</u>
Total expenditures	<u>411,851</u>	<u>73,307</u>	<u>-</u>	<u>485,158</u>	<u>340,942</u>	<u>144,216</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (28,951)</u>	<u>(73,307)</u>	<u>-</u>	<u>(102,258)</u>	<u>(40,081)</u>	<u>62,177</u>
Fund balance – beginning of year					233,061	
Fund balance – end of year					<u>\$ 192,980</u>	



**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Inmate Security Fund  
Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 220,000	-	-	220,000	172,281	(47,719)
Fines and forfeitures:						
Court costs	6,000	-	-	6,000	5,314	(686)
Total revenues	<u>226,000</u>	<u>-</u>	<u>-</u>	<u>226,000</u>	<u>177,595</u>	<u>(48,405)</u>
Expenditures:						
Current:						
Public safety:						
Corrections	208,224	3,737	-	211,961	185,802	26,159
Total public safety	<u>208,224</u>	<u>3,737</u>	<u>-</u>	<u>211,961</u>	<u>185,802</u>	<u>26,159</u>
Total expenditures	<u>208,224</u>	<u>3,737</u>	<u>-</u>	<u>211,961</u>	<u>185,802</u>	<u>26,159</u>
Excess of revenues over expenditures	<u>\$ 17,776</u>	<u>(3,737)</u>	<u>-</u>	<u>14,039</u>	<u>(8,207)</u>	<u>22,246</u>
Fund balance – beginning of year					428,297	
Fund balance – end of year					<u>\$ 420,090</u>	

**JACKSON COUNTY, MISSOURI**

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

Law Enforcement Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 3,300	-	-	3,300	2,214	(1,086)
Total charges for services	<u>3,300</u>	<u>-</u>	<u>-</u>	<u>3,300</u>	<u>2,214</u>	<u>(1,086)</u>
Fines and forfeitures:						
Court costs	16,000	-	-	16,000	12,523	(3,477)
Total fines and forfeitures	<u>16,000</u>	<u>-</u>	<u>-</u>	<u>16,000</u>	<u>12,523</u>	<u>(3,477)</u>
Intergovernmental:						
State reimbursements	7,700	-	-	7,700	5,999	(1,701)
Total intergovernmental	<u>7,700</u>	<u>-</u>	<u>-</u>	<u>7,700</u>	<u>5,999</u>	<u>(1,701)</u>
Total revenues	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>20,736</u>	<u>(6,264)</u>
Expenditures:						
Current:						
Public safety						
Operations:						
Park safety/interpretation	5,000	-	-	5,000	-	5,000
Sheriff	50,000	-	-	50,000	47,338	2,662
Total public safety	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>47,338</u>	<u>7,662</u>
Total expenditures	<u>55,000</u>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>47,338</u>	<u>7,662</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(28,000)</u>	<u>-</u>	<u>-</u>	<u>(28,000)</u>	<u>(26,602)</u>	<u>1,398</u>
Fund balance – beginning of year					<u>61,116</u>	
Fund balance – end of year					\$ <u><u>34,514</u></u>	

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

Park Fund

Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive (Negative)
Revenues:						
Taxes:						
Property taxes	\$ 16,665,578	-	-	16,665,578	16,739,143	73,565
Total taxes	<u>16,665,578</u>	<u>-</u>	<u>-</u>	<u>16,665,578</u>	<u>16,739,143</u>	<u>73,565</u>
Charges for services:						
Leases and Rental Charges	10,000	-	-	10,000	4,300	(5,700)
Park fees	46,542	-	-	46,542	63,176	16,634
Miscellaneous fees and commissions	202,000	-	-	202,000	196,328	(5,672)
Total charges for services	<u>258,542</u>	<u>-</u>	<u>-</u>	<u>258,542</u>	<u>263,804</u>	<u>5,262</u>
Miscellaneous	20,000	-	17,955	37,955	58,904	20,949
Total revenues	<u>16,944,120</u>	<u>-</u>	<u>17,955</u>	<u>16,962,075</u>	<u>17,061,851</u>	<u>99,776</u>
Expenditures:						
Current:						
Fleet replacement	1,538,784	224,553	-	1,763,337	844,977	918,360
Total general government	<u>1,538,784</u>	<u>224,553</u>	<u>-</u>	<u>1,763,337</u>	<u>844,977</u>	<u>918,360</u>
Culture and recreation:						
Operations:						
Construction services	1,025,000	908,043	-	1,933,043	1,572,010	361,033
Heritage programs	936,119	-	-	936,119	878,163	57,956
Natural resources	642,138	-	-	642,138	542,473	99,665
Office of the Director – Parks	1,197,871	334	-	1,198,205	1,087,487	110,718
Park operations	6,558,529	26,923	17,995	6,603,447	6,102,154	501,293
Park safety and interpretation	2,010,631	25,081	-	2,035,712	1,404,627	631,085
Special recreation program	337,411	-	(500)	336,911	267,688	69,223
Special Events	25,800	-	-	25,800	24,118	1,682
Trail Maintenance	171,300	-	-	171,300	120,913	50,387
Nondepartmental:						
Rock Island Railroad Corridor	403,872	47,926	-	451,798	301,545	150,253
Total culture and recreation	<u>13,308,671</u>	<u>1,008,307</u>	<u>17,495</u>	<u>14,334,473</u>	<u>12,301,178</u>	<u>2,033,295</u>
Debt service:						
Principal retirement	44,495	-	-	44,495	44,495	-
Interest and fiscal charges	3,221	-	-	3,221	3,221	-
Total expenditures	<u>14,895,171</u>	<u>1,232,860</u>	<u>17,495</u>	<u>16,145,526</u>	<u>13,193,871</u>	<u>2,951,655</u>
Excess (deficiency) of revenues over (under) expenditures	2,048,949	(1,232,860)	460	816,549	3,867,980	3,051,431
Other financing sources (uses):						
Lease issuance	-	-	-	-	-	-
Transfers out	(4,414,685)	-	(358,376)	(4,773,061)	(4,771,813)	1,248
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (2,365,736)</u>	<u>(1,232,860)</u>	<u>(357,916)</u>	<u>(3,956,512)</u>	<u>(903,833)</u>	<u>3,052,679</u>
Fund balance – beginning of year					9,337,849	
Fund balance – end of year					<u>\$ 8,434,016</u>	

**JACKSON COUNTY, MISSOURI**

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

Prosecuting Attorney Training  
Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Revenues:						
Fines and forfeitures:						
Court Costs	\$ 7,500	-	-	7,500	6,551	(949)
Total fines and forfeitures	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>6,551</u>	<u>(949)</u>
Total revenues	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>6,551</u>	<u>(949)</u>
Expenditures:						
Current:						
General government:						
Prosecuting Attorney	7,500	-	-	7,500	-	7,500
Total general government	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Total expenditures	<u>7,500</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	6,551	<u>6,551</u>
Fund balance – beginning of year					<u>6,302</u>	
Fund balance – end of year					\$ <u>12,853</u>	

**JACKSON COUNTY, MISSOURI**

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

Recorder Fees Fund

Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Revenues:						
Charges for services:						
Recording fees	\$ 244,000	-	-	244,000	213,245	(30,755)
Total charges for services	244,000	-	-	244,000	213,245	(30,755)
Interest	4,200	-	-	4,200	19,240	15,040
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>248,200</u>	<u>-</u>	<u>-</u>	<u>248,200</u>	<u>232,485</u>	<u>(15,715)</u>
Expenditures:						
Current:						
General government:						
Financial services:						
Records center	59,090	10,959	12,500	82,549	83,178	(629)
Jackson County Historical Society	36,000	-	-	36,000	36,000	-
Total general government	<u>95,090</u>	<u>10,959</u>	<u>12,500</u>	<u>118,549</u>	<u>119,178</u>	<u>(629)</u>
Debt service:						
Principal retirement	153,613	-	-	153,613	153,613	-
Interest and fiscal charges	2,209	-	-	2,209	2,209	-
Total expenditures	<u>250,912</u>	<u>10,959</u>	<u>12,500</u>	<u>274,371</u>	<u>275,000</u>	<u>(629)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(2,712)</u>	<u>(10,959)</u>	<u>(12,500)</u>	<u>(26,171)</u>	<u>(42,515)</u>	<u>(16,344)</u>
Fund balance – beginning of year					394,755	
Fund balance – end of year					\$ <u>352,240</u>	

**JACKSON COUNTY, MISSOURI**

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

Recorder Technology Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 138,500	-	-	138,500	118,898	(19,602)
Total charges for services	<u>138,500</u>	<u>-</u>	<u>-</u>	<u>138,500</u>	<u>118,898</u>	<u>(19,602)</u>
Total revenues	<u>138,500</u>	<u>-</u>	<u>-</u>	<u>138,500</u>	<u>118,898</u>	<u>(19,602)</u>
Expenditures:						
Current:						
General government:						
Financial services:						
Records Center	-	-	-	-	-	-
Records department	164,475	58	-	164,533	92,485	72,048
Total general government	<u>164,475</u>	<u>58</u>	<u>-</u>	<u>164,533</u>	<u>92,485</u>	<u>72,048</u>
Total expenditures	<u>164,475</u>	<u>58</u>	<u>-</u>	<u>164,533</u>	<u>92,485</u>	<u>72,048</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(25,975)</u>	<u>(58)</u>	<u>-</u>	<u>(26,033)</u>	26,413	<u>52,446</u>
Fund balance – beginning of year					182,140	
Fund balance – end of year					\$ <u>208,553</u>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Sewer Fund  
Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive</u>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 26,000	-	-	26,000	47,511	21,511
Total charges for services	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>47,511</u>	<u>21,511</u>
Interest	-	-	-	-	320	320
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>47,831</u>	<u>21,831</u>
Expenditures:						
Current:						
Health, welfare, and community development:						
Operations:						
Public Works 1						
Trophy Estates #103	<u>45,360</u>	<u>-</u>	<u>2,036</u>	<u>47,396</u>	<u>29,963</u>	<u>17,433</u>
Total health, welfare, and community development	<u>45,360</u>	<u>-</u>	<u>2,036</u>	<u>47,396</u>	<u>29,963</u>	<u>17,433</u>
Total expenditures	<u>45,360</u>	<u>-</u>	<u>2,036</u>	<u>47,396</u>	<u>29,963</u>	<u>17,433</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (19,360)</u>	<u>-</u>	<u>(2,036)</u>	<u>(21,396)</u>	<u>17,868</u>	<u>39,264</u>
Fund balance – beginning of year					<u>141,663</u>	
Fund balance – end of year					<u>\$ 159,531</u>	

**JACKSON COUNTY, MISSOURI**

Required Supplementary Information (Unaudited)

Budgetary Comparison Schedule

Special Road and Bridge Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes	\$ 12,333,208	-	-	12,333,208	12,754,514	421,306
Other state collected taxes	1,443,000	-	-	1,443,000	1,574,965	131,965
<b>Total taxes</b>	<b>13,776,208</b>	<b>-</b>	<b>-</b>	<b>13,776,208</b>	<b>14,329,479</b>	<b>553,271</b>
<b>Licenses and permits:</b>						
Other fees and commissions	448,000	-	-	448,000	327,178	(120,822)
<b>Total licenses and permits</b>	<b>448,000</b>	<b>-</b>	<b>-</b>	<b>448,000</b>	<b>327,178</b>	<b>(120,822)</b>
Miscellaneous	5,000	-	-	5,000	114,856	109,856
<b>Total revenues</b>	<b>14,229,208</b>	<b>-</b>	<b>-</b>	<b>14,229,208</b>	<b>14,771,513</b>	<b>542,305</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Road, highways, and bridges:</b>						
<b>Operations:</b>						
Development	416,029	-	-	416,029	399,044	16,985
Engineering	719,552	23	-	719,575	572,028	147,547
Fleet replacement	955,000	419,134	-	1,374,134	705,884	668,250
Office of the director – public works	400,298	284	(29,898)	370,684	388,717	(18,033)
Planning commission	7,462	-	-	7,462	3,230	4,232
Public works special projects	210,000	99,184	-	309,184	163,229	145,955
Road and bridge maintenance	6,229,825	424,497	(32,999)	6,621,323	5,704,004	917,319
Tech center maintenance and utilities	68,650	-	29,898	98,548	81,407	17,141
Vehicle maintenance	948,752	-	32,999	981,751	793,943	187,808
<b>Total roads, highways, and bridges</b>	<b>9,955,568</b>	<b>943,122</b>	<b>-</b>	<b>10,898,690</b>	<b>8,811,486</b>	<b>2,087,204</b>
<b>Public safety</b>						
Fleet replacement	699,707	57,710	-	757,417	570,388	187,029
<b>Total public safety</b>	<b>699,707</b>	<b>57,710</b>	<b>-</b>	<b>757,417</b>	<b>570,388</b>	<b>187,029</b>
<b>Total expenditures</b>	<b>10,655,275</b>	<b>1,000,832</b>	<b>-</b>	<b>11,656,107</b>	<b>9,381,874</b>	<b>2,274,233</b>
Excess (deficiency) of revenues over (under) expenditures	3,573,933	(1,000,832)	-	2,573,101	5,389,639	2,816,538
<b>Other financing sources (uses):</b>						
Transfers out	(4,059,857)	-	-	(4,059,857)	(4,050,221)	9,636
<b>Total other financing sources</b>	<b>(4,059,857)</b>	<b>-</b>	<b>-</b>	<b>(4,059,857)</b>	<b>(4,050,221)</b>	<b>9,636</b>
Net change in fund balances	\$ (485,924)	(1,000,832)	-	(1,486,756)	1,339,418	2,826,174
<b>Fund balance – beginning of year</b>						
					5,279,570	
<b>Fund balance – end of year</b>						
					\$ 6,618,988	



**JACKSON COUNTY, MISSOURI**

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

911 System Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Other fees and commissions	\$ 8,469,000	-	-	8,469,000	8,518,403	49,403
Interest	-	-	-	-	2,534	2,534
Total revenues	<u>8,469,000</u>	<u>-</u>	<u>-</u>	<u>8,469,000</u>	<u>8,520,937</u>	<u>51,937</u>
Expenditures:						
Current:						
General government:						
Nondepartmental:						
MARC Safety Net	36,896	-	-	36,896	35,840	1,056
Total general government	<u>36,896</u>	<u>-</u>	<u>-</u>	<u>36,896</u>	<u>35,840</u>	<u>1,056</u>
Public safety						
911 Initiatives	6,900,000	-	-	6,900,000	6,207,041	692,959
Regional Radio	190,930	-	-	190,930	137,950	52,980
Total public safety	<u>7,090,930</u>	<u>-</u>	<u>-</u>	<u>7,090,930</u>	<u>6,344,991</u>	<u>745,939</u>
Total expenditures	<u>7,127,826</u>	<u>-</u>	<u>-</u>	<u>7,127,826</u>	<u>6,380,831</u>	<u>746,995</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>1,341,174</u>	<u>-</u>	<u>-</u>	<u>1,341,174</u>	<u>2,140,106</u>	<u>798,932</u>
Other financing sources:						
Transfers in	-	-	-	-	-	-
Excess (deficiency) of revenues and other other financing sources over (under) expenditures	\$ <u>1,341,174</u>	<u>-</u>	<u>-</u>	<u>1,341,174</u>	<u>2,140,106</u>	<u>798,932</u>
Fund balance – beginning of year					\$ <u>5,506,655</u>	
Fund balance – end of year					\$ <u><u>7,646,761</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 Governmental Funds

Debt Service Funds

December 31, 2023

<b>Assets</b>	<b>Longview/ Blue Springs Lakes</b>	<b>Special Obligation Bond</b>	<b>Total</b>
Assets:			
Restricted assets:			
Cash and cash equivalents	\$ -	13,913,569	13,913,569
Accrued interest	-	3,598	3,598
Total assets	\$ -	13,917,167	13,917,167
<b>Liabilities and Fund Balances</b>			
Fund balance:			
Restricted:			
Debt service	-	13,917,167	13,917,167
Total fund balance	-	13,917,167	13,917,167
Total liabilities and fund balance	\$ -	13,917,167	13,917,167

**JACKSON COUNTY, MISSOURI**

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

Nonmajor Governmental Funds

Debt Service Funds

Year ended December 31, 2023

	<b>Longview/ Blue Springs Lakes</b>	<b>Special Obligation Bond</b>	<b>Total</b>
<b>Revenues:</b>			
Intergovernmental	\$ -	1,399,772	1,399,772
Interest	-	56,810	56,810
Total revenues	-	1,456,582	1,456,582
<b>Expenditures:</b>			
Debt service:			
Principal retirement	396,878	8,575,000	8,971,878
Interest and fiscal charges	245,815	10,054,571	10,300,386
Bond issuance cost	-	1,614,426	1,614,426
Total expenditures	642,693	20,243,997	20,886,690
Deficiency of revenues under expenditures	(642,693)	(18,787,415)	(19,430,108)
<b>Other financing sources (uses):</b>			
Issuance of debt	-	11,985,000	11,985,000
Premium on bond issuance	-	9,378,487	9,378,487
Transfers in	642,693	10,484,925	11,127,618
Total other financing sources	642,693	31,848,412	32,491,105
Net change in fund balances	-	13,060,997	13,060,997
Fund balance – beginning of year	-	856,170	856,170
Fund balance – end of year	\$ -	13,917,167	13,917,167

**JACKSON COUNTY, MISSOURI**

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

Longview/Blue Springs Lakes Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Expenditures:						
Current:						
Debt service:						
Principal retirement	396,878	-	-	396,878	396,878	-
Interest and fiscal charges	245,816	-	-	245,816	245,815	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 of revenues and other financing sources over 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>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Special Obligation Bond (Debt Service) Fund  
Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Intergovernmental:						
Local governments	\$ 1,399,772	-	-	1,399,772	1,399,772	-
Federal grants	-	-	-	-	-	-
Total intergovernmental	1,399,772	-	-	1,399,772	1,399,772	-
Interest	24,600	-	-	24,600	56,810	32,210
Total revenues	1,424,372	-	-	1,424,372	1,456,582	32,210
Expenditures:						
Current:						
Debt service:						
Principal retirement	8,575,000	-	-	8,575,000	8,575,000	-
Interest and fiscal charges	3,341,832	-	-	3,341,832	10,054,571	(6,712,739)
Bond issuance cost	-	-	-	-	1,614,426	(1,614,426)
Total debt service	11,916,832	-	-	11,916,832	20,243,997	(8,327,165)
Total expenditures	11,916,832	-	-	11,916,832	20,243,997	(8,327,165)
Excess (deficiency) of revenues over (under) expenditures	(10,492,460)	-	-	(10,492,460)	(18,787,415)	(8,294,955)
Other financing sources (uses):						
Issuance of debt	-	-	-	-	11,985,000	11,985,000
Premium on bond issuance	-	-	-	-	9,378,487	9,378,487
Transfers in	10,517,062	-	-	10,517,062	10,484,925	(32,137)
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 24,602	-	-	24,602	13,060,997	13,036,395
Fund balance – beginning of year					856,170	
Fund balance – end of year					\$ 13,917,167	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Sports Complex Sales Tax (Debt Service) Fund  
Year ended December 31, 2023

	Original Budget	Prior Year Encumbrances and Expenditures	Revisions	Final Budget	Actual	Variance with Final Budget – Positive
Revenues:						
Taxes:						
Sales taxes	\$ 47,823,000	-	-	47,823,000	49,337,580	1,514,580
Intergovernmental:						
Local governments	2,000,000	-	-	2,000,000	2,000,000	-
Charges for services:						
Leases and rental charges	6,705,000	-	-	6,705,000	8,381,978	1,676,978
Interest	420,000	-	-	420,000	1,194,461	774,461
Total revenues	<u>56,948,000</u>	<u>-</u>	<u>-</u>	<u>56,948,000</u>	<u>60,914,019</u>	<u>3,966,019</u>
Expenditures:						
Current:						
Debt service:						
Principal retirement	19,410,000	-	-	19,410,000	19,410,000	-
Interest and fiscal charges	10,626,000	-	-	10,626,000	10,626,000	-
Total debt service	<u>30,036,000</u>	<u>-</u>	<u>-</u>	<u>30,036,000</u>	<u>30,036,000</u>	<u>-</u>
Total expenditures	<u>30,036,000</u>	<u>-</u>	<u>-</u>	<u>30,036,000</u>	<u>30,036,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	26,912,000	-	-	26,912,000	30,878,019	3,966,019
Other financing sources (uses):						
Transfers in	6,500,000	-	-	6,500,000	6,500,000	-
Transfers out	<u>(33,282,000)</u>	<u>-</u>	<u>-</u>	<u>(33,282,000)</u>	<u>(36,938,202)</u>	<u>(3,656,202)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	439,817	<u>309,817</u>
Fund balance – beginning of year					25,766,416	
Fund balance – end of year					<u>\$ 26,206,233</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:** The Sports Complex Sales Tax Capital Project Fund is used to provide funds to implement major renovations to Arrowhead Stadium, Kauffman Stadium, and central service facilities. Revenues and other financing sources for this fund include bond proceeds, interest, and transfers in.



**JACKSON COUNTY, MISSOURI**

Combining Balance Sheet

Nonmajor Governmental Funds

Capital Project Funds

December 31, 2023

<b>Assets</b>	<b>Rock Island Railroad</b>	<b>Sports Complex Sales Tax</b>	<b>Total</b>
Assets:			
Restricted assets:			
Cash and cash equivalents	\$ 295,979	22,464,295	22,760,274
Accrued interest	-	89,681	89,681
Total assets	<u>\$ 295,979</u>	<u>22,553,976</u>	<u>22,849,955</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts payable from restricted assets	\$ -	3,779,248	3,779,248
Total liabilities	<u>-</u>	<u>3,779,248</u>	<u>3,779,248</u>
Fund balance:			
Restricted:			
Rock Island Railroad project	295,979	-	295,979
Truman Sports Complex activities	-	18,774,728	18,774,728
Total fund balance	<u>295,979</u>	<u>18,774,728</u>	<u>19,070,707</u>
Total liabilities and fund balances	<u>\$ 295,979</u>	<u>22,553,976</u>	<u>22,849,955</u>

**JACKSON COUNTY, MISSOURI**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds  
Capital Projects Funds  
Year ended December 31, 2023

	<b>Rock Island Railroad</b>	<b>Sports Complex Sales Tax</b>	<b>Total</b>
Revenues:			
Interest	\$ -	594,773	594,773
Total revenues	-	594,773	594,773
Expenditures:			
Culture and recreation	-	28,590,024	28,590,024
Capital outlay:			
Culture and recreation	395,875	-	395,875
Total expenditures	395,875	28,590,024	28,985,899
Deficiency of revenues under expenditures	(395,875)	(27,995,251)	(28,391,126)
Other financing uses:			
Transfers in	358,376	36,938,202	37,296,578
Deficiency of revenues and other financing sources under expenditures	(37,499)	8,942,951	8,905,452
Fund balance – beginning of year	333,478	9,831,777	10,165,255
Fund balance – end of year	\$ 295,979	18,774,728	19,070,707

**JACKSON COUNTY, MISSOURI**

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

Rock Island Railroad (Capital Project) Fund

Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Expenditures:						
Current:						
Culture and recreation:						
Rock Island Rail Corridor Authority	\$ 333,463	-	358,376	691,839	395,875	295,964
Total expenditures	<u>333,463</u>	<u>-</u>	<u>358,376</u>	<u>691,839</u>	<u>395,875</u>	<u>295,964</u>
Excess (deficiency) of revenues over (under) expenditures	(333,463)	-	(358,376)	(691,839)	(395,875)	295,964
Other financing sources (uses):						
Transfers in	-	-	358,376	358,376	358,376	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ (333,463)</u>	<u>-</u>	<u>-</u>	<u>(333,463)</u>	<u>(37,499)</u>	<u>295,964</u>
Fund balance – beginning of year					<u>333,478</u>	
Fund balance – end of year					<u>\$ 295,979</u>	

**JACKSON COUNTY, MISSOURI**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget and Actual (Budgetary Basis)  
Sports Complex Sales Tax (Capital Project) Fund  
Year ended December 31, 2023

	<u>Original Budget</u>	<u>Prior Year Encumbrances and Expenditures</u>	<u>Revisions</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget – Positive (Negative)</u>
Revenues:						
Interest	\$ 130,000	-	-	130,000	594,773	464,773
Total revenues	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>594,773</u>	<u>464,773</u>
Expenditures:						
Current:						
Culture and recreation:						
Repair, maintenance, management, and operations	31,007,138	-	-	31,007,138	28,590,024	2,417,114
Total culture and recreation	<u>31,007,138</u>	<u>-</u>	<u>-</u>	<u>31,007,138</u>	<u>28,590,024</u>	<u>2,417,114</u>
Total expenditures	<u>31,007,138</u>	<u>-</u>	<u>-</u>	<u>31,007,138</u>	<u>28,590,024</u>	<u>2,417,114</u>
Excess (deficiency) of revenues over (under) expenditures	(30,877,138)	-	-	(30,877,138)	(27,995,251)	2,881,887
Other financing sources (uses):						
Transfers in	<u>33,282,000</u>	<u>-</u>	<u>-</u>	<u>33,282,000</u>	<u>36,938,202</u>	<u>3,656,202</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ 2,404,862</u>	<u>-</u>	<u>-</u>	<u>2,404,862</u>	<u>8,942,951</u>	<u>6,538,089</u>
Fund balance – beginning of year					<u>9,831,777</u>	
Fund balance – end of year					<u>\$ 18,774,728</u>	

**JACKSON COUNTY, MISSOURI**

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

New Detention Center (Capital Project) Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Interest	\$ -	-	-	-	8,280,072	8,280,072
Total revenues	-	-	-	-	8,280,072	8,280,072
Expenditures:						
Current:						
Public safety						
New detention center	-	-	99,017,979	99,017,979	42,502,559	56,515,420
Total public safety	-	-	99,017,979	99,017,979	42,502,559	56,515,420
Total expenditures	-	-	99,017,979	99,017,979	42,502,559	56,515,420
Excess (deficiency) of revenues over (under) expenditures	-	-	(99,017,979)	(99,017,979)	(34,222,487)	64,795,492
Other financing sources (uses):						
Issuance of debt	-	-	77,017,979	77,017,979	262,000,000	184,982,021
Transfers in	-	-	22,000,000	22,000,000	22,000,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	249,777,513	249,777,513
Fund balance – beginning of year	\$ -	-	-	-	-	-
Fund balance – end of year					\$ 249,777,513	

**JACKSON COUNTY, MISSOURI**  
**ENTERPRISE FUND**

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

**JACKSON COUNTY, MISSOURI**

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

Park Enterprise Fund

Year ended December 31, 2023

	<b>Original Budget</b>	<b>Prior Year Encumbrances and Expenditures</b>	<b>Revisions</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget – Positive (Negative)</b>
Revenues:						
Charges for services:						
Lease and rental charges	\$ 33,000	-	-	33,000	32,704	(296)
Park fees	7,181,400	-	-	7,181,400	8,194,699	1,013,299
Total charges for services	<u>7,214,400</u>	-	-	7,214,400	8,227,403	1,013,003
Interest	-	-	-	-	11,140	11,140
Miscellaneous	190,000	-	-	190,000	183,293	(6,707)
Total revenues	<u>7,404,400</u>	-	-	7,404,400	8,421,836	1,017,436
Operating expenses:						
Current:						
Culture and recreation:						
Operations:						
Adair Park Softball Complex	368,607	-	(150)	368,457	334,686	33,771
Arbanas Golf Course	1,693,292	32,024	2,000	1,727,316	1,666,313	61,003
Construction services	399,500	103,635	-	503,135	365,481	137,654
Heritage programs and museums	200,884	-	-	200,884	166,196	34,688
Information technology	296,128	-	-	296,128	(78,427)	374,555
Marinas	2,793,358	5,218	-	2,798,576	1,337,842	1,460,734
Outdoor recreational day camps	235,388	100	-	235,488	217,394	18,094
Recreation programs	826,173	-	-	826,173	777,257	48,916
Registration and permits	574,122	-	-	574,122	547,972	26,150
Special events	185,850	(500)	-	185,350	144,075	41,275
Total culture and recreation	<u>7,573,302</u>	<u>140,477</u>	<u>1,850</u>	7,715,629	5,478,789	2,236,840
Total expenses	<u>7,573,302</u>	<u>140,477</u>	<u>1,850</u>	7,715,629	5,478,789	2,236,840
Other financing sources (uses):						
Transfers out	(838,341)	-	-	(838,341)	(838,340)	1
Change in net position	\$ <u>(1,007,243)</u>	<u>(140,477)</u>	<u>(1,850)</u>	<u>(1,149,570)</u>	2,104,707	<u>3,254,277</u>
Net position – beginning of year					18,669,620	
Depreciation expense					<u>(470,490)</u>	
Net position – end of year					\$ <u>20,303,837</u>	

**JACKSON COUNTY, MISSOURI**  
INTERNAL SERVICE FUNDS

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

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



**JACKSON COUNTY, MISSOURI**

## Combining Statement of Net Position

## Internal Service Funds

December 31, 2023

<b>Assets</b>	<b>Office Services</b>	<b>Self- Insurance</b>	<b>Total</b>
Current assets:			
Cash and cash equivalents	\$ -	577,633	577,633
Other assets	-	514,445	514,445
Total current assets	-	1,092,078	1,092,078
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	-	13,387	13,387
Investments	-	657,640	657,640
Total noncurrent assets	-	671,027	671,027
Total assets	-	1,763,105	1,763,105
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	-	31,377	31,377
Claims and judgments payable (note (2)(h))	-	11,786,192	11,786,192
Due to other funds	34,798	-	34,798
Total current liabilities	34,798	11,817,569	11,852,367
Noncurrent liabilities:			
Claims and judgments payable (note (2)(h))	-	37,021	37,021
Total noncurrent liabilities	-	37,021	37,021
Total liabilities	34,798	11,854,590	11,889,388
<b>Net Position</b>			
Restricted for workers' compensation claims	-	671,027	671,027
Unrestricted	(34,798)	(10,762,512)	(10,797,310)
Total net position	\$ (34,798)	(10,091,485)	(10,126,283)

**JACKSON COUNTY, MISSOURI**

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

Internal Service Funds

Year ended December 31, 2023

	<b>Office Services</b>	<b>Self- Insurance</b>	<b>Total</b>
Operating revenues:			
Charges for services	\$ -	6,312,568	6,312,568
Miscellaneous	-	85,567	85,567
Total operating revenues	<u>-</u>	<u>6,398,135</u>	<u>6,398,135</u>
Operating expenses:			
Contractual services	-	15,945,503	15,945,503
Total operating expenses	<u>-</u>	<u>15,945,503</u>	<u>15,945,503</u>
Operating income (loss)	<u>-</u>	<u>(9,547,368)</u>	<u>(9,547,368)</u>
Nonoperating revenues			
Interest income	-	330,955	330,955
Change in net position	-	(9,216,413)	(9,216,413)
Total net position – beginning of year	<u>(34,798)</u>	<u>(875,072)</u>	<u>(909,870)</u>
Total net position – ending of year	<u>\$ (34,798)</u>	<u>(10,091,485)</u>	<u>(10,126,283)</u>

**JACKSON COUNTY, MISSOURI**  
Combining Statement of Cash Flows  
Internal Service Funds  
Year ended December 31, 2023

	<b>Office Services</b>	<b>Self- Insurance</b>	<b>Total</b>
Cash flows from operating activities:			
Receipts from customers	\$ -	6,319,518	6,319,518
Payments to suppliers	(16,644)	-	(16,644)
Claims paid	-	(9,915,162)	(9,915,162)
Net cash provided by (used in) operating activities	(16,644)	(3,595,644)	(3,612,288)
Cash flows from noncapital financing activities:			
Advances from other funds	16,644	-	16,644
Net cash provided by noncapital financing activity	16,644	-	16,644
Cash flows from investing activity:			
Interest received	-	306,394	306,394
Net cash provided by investing activities	-	306,394	306,394
Net decrease in cash and cash equivalents	-	(3,289,250)	(3,289,250)
Cash and cash equivalents at beginning of year	-	3,880,270	3,880,270
Cash and cash equivalents at end of year	\$ -	591,020	591,020
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ -	(9,547,368)	(9,547,368)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Changes in assets and liabilities:			
Other assets	-	(78,617)	(78,617)
Accounts payable	(16,644)	3,055	(13,589)
Claims and judgments	-	6,027,286	6,027,286
Net cash provided by (used in) operating activities	\$ (16,644)	(3,595,644)	(3,612,288)
Noncash investing, capital and financing activities:			
Change in fair value of restricted investment	\$ -	24,561	24,561

See accompanying independent auditors' report.

## JACKSON COUNTY, MISSOURI

### CUSTODIAL FUNDS

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

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

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

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

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

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

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

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

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

**JACKSON COUNTY, MISSOURI**

Statement of Fiduciary Net Position

Custodial Funds

December 31, 2023

<b>Assets</b>	<b>Fines &amp; Forfeitures</b>	<b>Financial Institution Tax</b>	<b>Tax Distribution</b>	<b>Land Tax Escrow</b>	<b>Land Trust Sale</b>	<b>Protest Impound</b>	<b>Inmate</b>	<b>State Fees</b>	<b>County Municipal Bond</b>	<b>Total</b>
Cash and cash equivalents	\$ 542,785	-	459,596,797	1,425,672	109,244	52,717,044	259,433	80,115	80,035	514,811,125
Total assets	<u>542,785</u>	<u>-</u>	<u>459,596,797</u>	<u>1,425,672</u>	<u>109,244</u>	<u>52,717,044</u>	<u>259,433</u>	<u>80,115</u>	<u>80,035</u>	<u>514,811,125</u>
<b>Liabilities</b>										
Due to governments	542,785	-	459,596,797	-	-	-	-	80,115	-	460,219,697
Total liabilities	<u>542,785</u>	<u>-</u>	<u>459,596,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,115</u>	<u>-</u>	<u>460,219,697</u>
<b>Net Position</b>										
Net position restricted for other governments, organizations, and/or individuals	-	-	-	1,425,672	109,244	52,717,044	259,433	-	80,035	54,591,428
Total net position	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,425,672</u>	<u>109,244</u>	<u>52,717,044</u>	<u>259,433</u>	<u>-</u>	<u>80,035</u>	<u>54,591,428</u>

**JACKSON COUNTY, MISSOURI**  
Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year ended December 31, 2023

	Fines & Forfeitures	Financial Institution Tax	Tax Distribution	Land Tax Escrow	Land Trust Sale	Protest Impound	Inmate	State Fees	County Municipal Bond	Total
Additions:										
Contributions:										
Tax collections for other governments	\$ -	1,005,883	1,333,409,351	-	-	17,897,561	-	-	-	1,352,312,795
Other collections for other governments	628,436	-	-	-	-	-	-	1,025,705	-	1,654,141
Contributions to inmate accounts	-	-	-	-	-	-	2,175,899	-	-	2,175,899
Municipal bond collections	-	-	-	-	-	-	-	-	28,700	28,700
Total contributions	<u>628,436</u>	<u>1,005,883</u>	<u>1,333,409,351</u>	<u>-</u>	<u>-</u>	<u>17,897,561</u>	<u>2,175,899</u>	<u>1,025,705</u>	<u>28,700</u>	<u>1,356,171,535</u>
Investment earnings:										
Interest	-	-	85,136	1,413	-	37,039	-	-	-	123,588
Total investment income	<u>-</u>	<u>-</u>	<u>85,136</u>	<u>1,413</u>	<u>-</u>	<u>37,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,588</u>
Total additions	<u>628,436</u>	<u>1,005,883</u>	<u>1,333,494,487</u>	<u>1,413</u>	<u>-</u>	<u>17,934,600</u>	<u>2,175,899</u>	<u>1,025,705</u>	<u>28,700</u>	<u>1,356,295,123</u>
Deductions:										
Taxes distributed to other governments	-	1,005,883	1,333,494,487	-	-	4,097,861	-	-	-	1,338,598,231
Other collections distributed to other governments	628,436	-	-	-	-	-	-	1,025,705	-	1,654,141
Distributed to inmates	-	-	-	-	-	-	444,097	-	-	444,097
Distributed to detention center vendors	-	-	-	-	-	-	974,899	-	-	974,899
Bonds distributed to individuals	-	-	-	-	-	-	748,140	-	30,628	778,768
Total deductions	<u>628,436</u>	<u>1,005,883</u>	<u>1,333,494,487</u>	<u>-</u>	<u>-</u>	<u>4,097,861</u>	<u>2,167,136</u>	<u>1,025,705</u>	<u>30,628</u>	<u>1,342,450,136</u>
Change in net position	-	-	-	1,413	-	13,836,739	8,763	-	(1,928)	13,844,987
Net position – beginning of year	-	-	-	1,424,259	109,244	38,880,305	250,670	-	81,963	40,746,441
Net position – ending of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>1,425,672</u>	<u>109,244</u>	<u>52,717,044</u>	<u>259,433</u>	<u>-</u>	<u>80,035</u>	<u>54,591,428</u>

See accompanying notes to basic financial statements.

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

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

**Contents**

	<b>Page(s)</b>
<b>Financial Trends</b>	<b>147–156</b>
These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	<b>157–164</b>
These schedules contain information to help the reader assess the government’s most significant local revenue source, property tax and sales tax.	
<b>Debt Capacity</b>	<b>165–169</b>
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.	
<b>Demographic and Economic Information</b>	<b>170–172</b>
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	
<b>Operating Information</b>	<b>173–180</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	

**JACKSON COUNTY, MISSOURI**

**Net Position by Component**

**Last Ten Fiscal Years  
(Accrual Basis of Accounting)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Net investment in capital assets	\$ 273,935,084	273,327,564	269,335,015	252,550,186	254,622,057	265,487,702	277,396,064	292,284,972	324,270,079	339,207,128
Restricted	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148	18,024,867
Unrestricted	144,581,929	155,720,401	111,569,269	88,846,647	66,641,028	38,426,011	12,289,843	14,217,555	(1,082,580)	2,023,755
Total governmental activities net position	\$ 499,115,675	472,884,061	410,726,508	372,461,891	349,768,262	332,499,928	317,131,477	332,787,444	346,807,647	359,255,750
Business-type activities:										
Net investment in capital assets	\$ 12,462,951	11,967,848	12,121,173	12,425,802	12,606,840	12,573,261	12,263,483	11,429,732	11,643,945	11,505,518
Unrestricted	7,840,886	6,701,772	4,591,868	3,329,356	3,024,111	1,910,049	1,561,887	1,961,765	2,069,489	2,459,616
Total business-type activities net position	\$ 20,303,837	18,669,620	16,713,041	15,755,158	15,630,951	14,483,310	13,825,370	13,391,497	13,713,434	13,965,134
Primary government:										
Net investment in capital assets	\$ 286,398,035	285,295,412	281,456,188	264,975,988	267,228,897	278,060,963	289,659,547	303,714,704	335,914,024	350,712,646
Restricted	80,598,662	43,836,096	29,822,224	31,065,058	28,505,177	28,586,215	27,445,570	26,284,917	23,620,148	18,024,867
Unrestricted	152,422,815	162,422,173	116,161,137	92,176,003	69,665,139	40,336,060	13,851,730	16,179,320	986,909	4,483,371
Total primary government net position	\$ 519,419,512	491,553,681	427,439,549	388,217,049	365,399,213	346,983,238	330,956,847	346,178,941	360,521,081	373,220,884



JACKSON COUNTY, MISSOURI

Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental activities:										
General government	\$ 89,980,181	95,624,655	89,396,584	93,438,760	78,288,172	86,008,529	85,257,754	84,361,185	83,352,978	89,428,509
Public safety	73,624,407	80,246,051	56,972,323	55,453,846	60,644,385	60,777,978	57,861,434	54,994,306	50,776,658	44,628,614
Roads, highways, and bridges	9,394,471	9,311,293	8,920,832	10,051,032	9,749,005	10,236,730	10,619,690	12,004,388	9,177,867	14,268,059
Health, welfare, and community development	78,652,361	41,605,125	59,747,223	108,409,212	17,780,365	17,202,084	14,998,002	11,921,395	13,012,633	12,441,547
Culture and recreation	79,655,959	77,311,338	71,279,764	65,665,679	76,824,741	67,147,877	70,582,679	67,938,175	63,270,928	61,718,859
Interest on long-term debt	25,398,949	17,228,211	18,623,472	19,916,949	21,207,262	22,415,399	23,597,199	24,667,039	24,282,389	20,245,934
Total governmental activities expenses	356,706,328	321,326,673	304,940,198	352,935,478	264,493,930	263,788,597	262,916,758	255,886,488	243,873,453	242,731,522
Business-type activity:										
Park enterprise	5,949,279	4,877,364	4,774,406	4,150,643	4,642,249	4,672,393	4,826,436	5,301,552	4,986,256	4,832,052
Total primary government expenses	\$ 362,655,607	326,204,037	309,714,604	357,086,121	269,136,179	268,460,990	267,743,194	261,188,040	248,859,709	247,563,574
Program revenues:										
Governmental activities:										
Charges for services:										
Tax collection fees and penalties	\$ 37,757,770	34,071,423	33,877,465	30,456,425	29,358,560	20,246,964	26,301,809	24,834,871	25,050,539	25,195,116
Recording fees	2,772,135	3,383,589	4,419,556	3,960,192	3,259,158	2,390,933	3,221,115	3,315,274	3,008,869	2,740,652
Other charges for services	21,249,318	21,132,951	14,202,514	10,448,157	13,923,645	24,546,236	16,040,485	16,237,715	20,468,665	15,590,965
Total charges for services	61,779,223	58,587,963	52,499,535	44,864,774	46,541,363	47,184,133	45,563,409	44,387,860	48,528,073	43,526,733
Fines and forfeitures	1,755,079	1,652,962	1,557,697	1,221,825	2,020,747	2,267,860	2,612,101	2,835,135	2,795,886	2,958,891
Operating grants and contributions	46,913,079	73,939,386	73,173,958	117,044,306	22,540,857	26,896,866	22,420,517	25,577,594	25,926,882	25,539,262
Capital grants and contributions	1,112,720	12,562,705	1,606,633	15,055,237	3,342,185	2,928,351	2,034,785	156,425	23,941	473,179
Total governmental activities program revenues	111,560,101	146,743,016	128,837,823	178,186,142	74,445,152	79,277,210	72,630,812	72,957,014	77,274,782	72,498,065
Business-type activities:										
Charges for services	8,227,403	7,402,048	6,354,073	4,897,747	5,794,390	5,712,265	5,721,210	5,469,743	5,164,659	5,092,530
Capital grants and contributions	-	67,288	-	-	78,029	83,486	5,924	-	675,000	-
Total business-type activities program revenues	8,227,403	7,469,336	6,354,073	4,897,747	5,872,419	5,795,751	5,727,134	5,469,743	5,839,659	5,092,530
Total primary government program revenues	\$ 119,787,504	154,212,352	135,191,896	183,083,889	80,317,571	85,072,961	78,357,946	78,426,757	83,114,441	77,590,595
Net (expense) revenue:										
Governmental activities	\$ (245,146,227)	(174,583,657)	(176,102,375)	(174,749,336)	(190,048,778)	(184,511,387)	(190,285,946)	(182,929,474)	(166,598,671)	(170,233,457)
Business-type activities	2,278,124	2,591,972	1,579,667	747,104	1,230,170	1,123,358	900,698	168,191	853,403	260,478
Total primary government net expense	\$ (242,868,103)	(171,991,685)	(174,522,708)	(174,002,232)	(188,818,608)	(183,388,029)	(189,385,248)	(182,761,283)	(165,745,268)	(169,972,979)

**JACKSON COUNTY, MISSOURI**

**Changes in Net Position**

**Last Ten Fiscal Years  
(Accrual Basis of Accounting)**

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General revenues and other changes in net position:										
Governmental activities:										
Property taxes	\$ 96,975,531	88,004,482	82,314,205	79,389,134	83,634,371	78,246,546	55,304,826	50,584,622	51,477,880	51,117,795
Sales taxes	148,216,331	141,697,643	126,703,019	112,024,417	118,580,418	115,434,923	114,092,590	112,587,465	109,920,965	105,970,220
Financial institution taxes	75,887	177,178	434,623	438,776	450,990	178,439	214,007	216,305	182,090	193,368
Cigarette tax	1,397,102	1,620,753	1,742,315	1,822,000	1,864,528	1,920,797	2,071,439	2,143,401	2,160,003	2,087,343
Gasoline tax	1,175,578	1,033,009	836,886	757,620	759,748	739,175	748,311	746,791	738,868	734,770
Vehicle sales tax	281,296	263,136	277,635	251,780	219,507	210,700	213,630	203,233	198,405	187,529
Motor vehicle tax	118,091	124,128	125,394	106,647	110,017	106,231	89,164	103,732	104,739	101,135
County stock insurance tax	337,103	325,411	226,025	192,146	344,504	168,562	131,640	115,516	149,575	152,321
Franchise fees	3,887	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	20,564,319	2,397,395	41,089	869,212	2,018,441	969,527	313,073	83,828	31,856	32,403
Miscellaneous	1,394,376	1,865,579	827,461	752,893	5,179,029	1,262,245	808,606	1,481,685	574,470	843,691
Transfers	838,340	838,340	838,340	838,340	142,949	642,693	642,693	642,693	642,693	642,693
Total governmental activities	<u>271,377,841</u>	<u>238,347,054</u>	<u>214,366,992</u>	<u>197,442,965</u>	<u>213,304,502</u>	<u>199,879,838</u>	<u>174,629,979</u>	<u>168,909,271</u>	<u>166,181,544</u>	<u>162,063,268</u>
Business-type activities:										
Unrestricted investment earnings	11,140	-	-	-	-	-	-	-	-	-
Miscellaneous	183,293	202,947	216,556	215,443	167,796	177,275	175,868	152,565	141,803	138,765
Transfers	(838,340)	(838,340)	(838,340)	(838,340)	(142,949)	(642,693)	(642,693)	(642,693)	(642,693)	(642,693)
Total business-type activities	<u>(643,907)</u>	<u>(635,393)</u>	<u>(621,784)</u>	<u>(622,897)</u>	<u>24,847</u>	<u>(465,418)</u>	<u>(466,825)</u>	<u>(490,128)</u>	<u>(500,890)</u>	<u>(503,928)</u>
Total primary government	<u>\$ 270,733,934</u>	<u>237,711,661</u>	<u>213,745,208</u>	<u>196,820,068</u>	<u>213,329,349</u>	<u>199,414,420</u>	<u>174,163,154</u>	<u>168,419,143</u>	<u>165,680,654</u>	<u>161,559,340</u>
Changes in net position:										
Governmental activities	\$ 26,231,614	63,763,397	38,264,617	22,693,629	23,255,724	15,368,451	(15,655,967)	(14,020,203)	(417,127)	(8,170,189)
Business-type activities	1,634,217	1,956,579	957,883	124,207	1,255,017	657,940	433,873	(321,937)	352,513	(243,450)
Total primary government	<u>\$ 27,865,831</u>	<u>65,719,976</u>	<u>39,222,500</u>	<u>22,817,836</u>	<u>24,510,741</u>	<u>16,026,391</u>	<u>(15,222,094)</u>	<u>(14,342,140)</u>	<u>(64,614)</u>	<u>(8,413,639)</u>

**JACKSON COUNTY, MISSOURI**

General Governmental Revenue by Source (1)

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Taxes</b>	<b>Licenses and Permits</b>	<b>Inter Governmental</b>	<b>Charges for Services</b>	<b>Fines and Forfeitures</b>	<b>Interest</b>	<b>Miscellaneous</b>	<b>Total</b>
2014	\$ 161,047,308	1,442,425	26,012,441	38,705,572	2,958,891	27,451	803,604	230,997,692
2015	164,944,603	1,708,070	25,950,823	41,296,824	2,795,886	27,702	544,977	237,268,885
2016	169,324,811	1,719,688	25,734,019	42,668,172	2,835,135	68,756	1,428,660	243,779,241
2017	173,400,204	1,398,460	24,455,302	44,164,949	2,612,101	269,759	753,518	247,054,293
2018	196,725,188	1,492,840	29,825,217	45,691,293	2,267,860	735,339	1,256,077	277,993,814
2019	200,579,700	2,076,179	25,883,042	44,465,184	2,020,747	1,773,400	5,023,534	281,821,786
2020	194,076,986	1,941,153	123,179,879	42,923,621	1,221,825	827,472	731,613	364,902,549
2021	213,391,968	2,049,758	74,780,591	50,449,777	1,557,697	41,023	665,287	342,936,101
2022	233,604,646	2,207,650	86,502,091	56,380,313	1,652,962	2,233,350	1,762,953	384,343,965
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

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

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

General Governmental Tax Revenues by Source (1)

Fiscal Year	Last Ten Fiscal Years					Total
	General Property Taxes	Sales Tax	Financial Institution Tax	Cigarette Tax	Other State Collected Taxes	
2014	\$ 51,620,622	105,970,220	193,368	2,087,343	1,175,755	161,047,308
2015	51,489,958	109,920,965	182,090	2,160,003	1,191,587	164,944,603
2016	53,208,368	112,587,465	216,305	2,143,401	1,169,272	169,324,811
2017	55,839,423	114,092,590	214,007	2,071,439	1,182,745	173,400,204
2018	77,966,361	115,434,923	178,439	1,920,797	1,224,668	196,725,188
2019	78,249,988	118,580,418	450,990	1,864,528	1,433,776	200,579,700
2020	78,483,600	112,024,417	438,776	1,822,000	1,308,193	194,076,986
2021	83,046,071	126,703,019	434,623	1,742,315	1,465,940	213,391,968
2022	88,363,388	141,697,643	177,178	1,620,753	1,745,684	233,604,646
2023	93,108,153	148,216,331	75,887	1,397,102	1,915,955	244,713,428

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

See accompanying independent auditors' report.

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

	Fiscal Year				
	2023	2022	2021	2020	2019
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 292,293	341,044	297,583	85,112	102,581
Assigned:					
Wellness education	221,212	194,108	196,621	202,832	228,696
Elevator modernization	-	-	522,538	3,042,137	-
Equipment	-	318,928	1,013,558	219,376	-
Asset purchases (encumbrances)	904,316	-	-	-	-
Construction (encumbrances)	2,059,823	-	-	-	-
Detention center (encumbrances)	3,148,164	-	-	-	-
Mass appraisal system (encumbrances)	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)	-	-	-	-	-
Courthouse renovation (encumbrances)	-	-	-	-	-
Detention Center renovation (encumbrances)	-	-	-	-	-
Maintenance and repair (encumbrances)	789,058	1,769,399	196,131	1,305,167	8,445,112
Purchases on order (encumbrances)	-	1,139,026	893,412	1,059,083	1,225,164
Supplies	308,242	-	-	-	-
Contractual services (encumbrances)	2,096,612	15,001,977	5,786,104	3,970,579	939,669
General government (encumbrances)	-	-	-	-	-
Compensated absences	6,584,802	6,463,652	5,983,744	6,062,256	5,437,701
Subsequent year appropriation	23,698,460	5,554,266	6,728,838	10,121,986	15,795,049
Unassigned	95,997,618	104,011,844	70,684,767	47,313,324	42,515,716
Total general fund	<u>138,154,846</u>	<u>140,152,752</u>	<u>99,398,404</u>	<u>89,744,784</u>	<u>76,016,713</u>
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	295,295	73,004	11,312	33,085	4,793
Restricted:					
Prosecuting attorney's activities	559,224	844,038	780,017	574,024	630,641
Assessment maintenance	8,110,801	14,021,779	8,665,121	6,700,270	4,772,863
Asset purchases	3,131,707	-	-	-	-
Construction	529,622	-	-	-	-
Contractual services	17,051	-	-	-	-
Repair and maintenance	545,188	-	-	-	-
Detention center	249,777,513	-	-	-	-
Building repair and maintenance	-	2,409,548	-	-	-
Property tax collection activities	-	-	-	106,544	1,889,244
Information technology	-	-	-	-	-
Document preservation	560,793	568,426	477,020	319,396	194,891
Emergency telephone system	7,615,956	5,506,655	4,614,016	330,082	119,671
Courthouse renovation	-	-	-	-	-
Emergency rental assistance	-	8,359,897	-	-	-
Supplies	20,598	-	-	-	-
Homeless assistance	190,957	229,627	502,267	561,561	304,036
Parking Garage (capital projects)	-	-	-	-	-
Anti-crime activities	14,128,269	12,121,350	16,129,343	12,693,024	13,036,041
Domestic violence shelter funding	77,413	55,235	27,812	39,966	16,759
Criminal Justice Center (capital projects)	-	-	-	-	-
Law enforcement	1,431,180	1,476,381	1,398,813	1,322,132	1,013,013
Maintenance and repair	-	-	-	8,540	-
NE Rennau renovation	-	-	-	-	-
Crime prevention (capital projects)	-	-	-	-	-
Detention Center renovation	-	-	-	-	59,495
Road construction and maintenance	6,454,962	6,950,622	5,037,824	6,442,208	8,956,650
Health and welfare	13,656,008	17,812,797	12,632,472	17,061,332	4,717,080
Juvenile services	28,241	3,611	1,198	24,106	1,390
Animal shelter	-	-	-	-	-
Sewer system service	159,531	141,663	121,652	145,814	164,154
Truman Sports Complex activities	18,774,728	9,831,777	5,191,284	11,933,713	23,293,801
Culture and recreation	7,793,198	8,558,142	9,395,708	6,367,757	9,103,335
Rock Island Railroad project	299,279	523,129	430,270	3,419,283	9,657,681
Debt service	40,120,150	26,619,336	25,078,517	22,858,265	5,456,326
Compensated absences	1,954,110	1,783,011	1,892,998	2,199,552	1,933,826
Available for grant match	455,292	-	689,076	782,513	-
Unassigned	(10,115,830)	(23,958,606)	(3,942,112)	(10,626,111)	(4,861,542)
Total all other governmental funds	<u>366,571,236</u>	<u>93,931,422</u>	<u>89,134,608</u>	<u>83,297,056</u>	<u>80,464,148</u>
Total governmental funds	<u>\$ 504,726,082</u>	<u>234,084,174</u>	<u>\$ 188,533,012</u>	<u>173,041,840</u>	<u>156,480,861</u>

See accompanying independent auditors' report.

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

	Fiscal Year				
	2018	2017	2016	2015	2014
General fund:					
Nonspendable:					
Prepaid expenditures	\$ 180,948	174,076	218,799	77,518	91,961
Assigned:					
Wellness education	145,321	102,330	94,174	72,346	51,781
Asset purchases (encumbrances)	-	-	-	-	-
Construction (encumbrances)	-	-	-	-	-
Detention center (encumbrances)	-	-	-	-	-
Homeless assistance (encumbrance)	-	-	36,750	-	-
Courthouse renovation (encumbrances)	-	-	469,312	402,054	3,475,480
Detention Center renovation (encumbrances)	36,971	1,490,339	530,785	513,489	829,336
Maintenance and repair (encumbrances)	588,800	119,475	126,850	177,350	436,904
Purchases on order (encumbrances)	911,012	871,481	426,024	964,141	1,213,875
Supplies	-	-	-	-	-
Contractual services (encumbrances)	189,142	437,105	233,339	314,221	208,987
General government (encumbrances)	-	-	-	-	-
Compensated absences	5,506,125	4,473,093	4,138,902	4,251,068	4,305,087
Subsequent year appropriation	31,248,843	9,983,094	8,481,758	3,896,019	5,935,831
Unassigned	12,201,084	10,197,956	9,610,328	8,582,879	1,612,811
Total general fund	<u>51,008,246</u>	<u>27,848,949</u>	<u>24,367,021</u>	<u>19,251,085</u>	<u>18,162,053</u>
All other governmental funds:					
Nonspendable:					
Prepaid expenditures	124,222	19,515	61,118	14,854	91,884
Restricted:					
Prosecuting attorney's activities	628,027	369,672	470,226	474,741	562,290
Assessment maintenance	4,228,303	3,478,377	3,331,141	2,808,093	2,191,997
Asset purchases	-	-	-	-	-
Construction	-	-	-	-	-
Contractual services	-	-	-	-	-
Repair and maintenance	-	-	-	-	-
Detention center	-	-	-	-	-
Building repair and maintenance	-	-	-	-	-
Property tax collection activities	-	1,708,058	1,775,175	1,805,297	1,741,562
Information technology	1,899,429	13,526	149,254	131,710	188,913
Document preservation	277,878	264,458	89,323	47,723	45,578
Emergency telephone system	116,607	502,939	1,245,321	1,433,585	1,470,645
Courthouse renovation	-	1,000	97,265	179,903	-
Supplies	-	-	-	-	-
Homeless assistance	246,807	225,537	146,794	61,252	11,795
Parking Garage (capital projects)	-	-	49,333	49,218	49,203
Anti-crime activities	11,228,478	10,306,514	8,970,556	9,270,448	9,698,084
Domestic violence shelter funding	13,461	47,693	57,092	21,421	-
Criminal Justice Center (capital projects)	-	-	278	278	278
Law enforcement	924,618	1,318,029	1,551,935	1,201,081	1,059,067
NE Rennau renovation	-	-	173,070	-	-
Crime prevention (capital projects)	-	-	72,920	72,920	72,920
Detention Center renovation	16,693	35,161	1,006,443	550,664	-
Road construction and maintenance	11,174,343	13,472,900	16,308,021	16,807,634	15,405,201
Health and welfare	5,957,417	5,524,755	4,032,238	5,459,219	6,019,892
Juvenile services	-	-	-	-	-
Animal shelter	8,873	48,111	47,969	51,768	51,769
Sewer system service	219,557	233,294	234,398	233,480	229,387
Truman Sports Complex activities	11,895,081	12,782,759	13,201,824	10,731,673	3,480,106
Culture and recreation	4,347,791	3,946,133	4,547,371	4,571,699	6,602,875
Rock Island Railroad Project	392,950	3,907,030	2,182,965	-	-
Debt service	25,554,016	24,673,786	24,100,392	23,956,376	23,496,294
Compensated absences	1,963,016	2,776,294	2,570,353	2,398,557	2,504,842
Available for grant match	2,431,470	66,072	34,546	686,033	1,214,784
Unassigned	(47,522)	(790,716)	(1,976)	-	(5,202)
Total all other governmental funds	<u>83,601,515</u>	<u>84,930,897</u>	<u>86,505,345</u>	<u>83,019,627</u>	<u>76,184,164</u>
Total governmental funds	<u>\$ 134,609,761</u>	<u>\$ 112,779,846</u>	<u>\$ 110,872,366</u>	<u>\$ 102,270,712</u>	<u>\$ 94,346,217</u>

See accompanying independent auditors' report.

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

	Fiscal Year				
	2023	2022	2021	2020	2019
Revenue:					
Taxes:					
Property taxes	\$ 93,108,153	88,363,388	83,046,071	78,483,600	78,249,988
Sales taxes	148,216,331	141,697,643	126,703,019	112,024,417	118,580,418
Other taxes	3,388,944	3,543,615	3,642,878	3,568,969	3,749,294
Licenses and permits	1,922,716	2,207,650	2,049,758	1,941,153	2,076,179
Intergovernmental	48,025,799	86,502,091	74,780,591	123,179,879	25,883,042
Charges for services	59,856,507	56,380,313	50,449,777	42,923,621	44,465,184
Fines and forfeitures	1,755,079	1,652,962	1,557,697	1,221,825	2,020,747
Interest	20,242,311	2,233,350	41,089	839,603	1,885,184
Miscellaneous	1,308,809	1,762,953	815,287	731,613	5,023,534
Total revenues	<u>377,824,649</u>	<u>384,343,965</u>	<u>343,086,167</u>	<u>364,914,680</u>	<u>281,933,570</u>
Expenditures:					
General government	88,441,503	117,337,762	109,413,289	99,908,489	85,761,742
Public safety	75,115,282	80,842,621	57,964,860	55,741,116	59,502,921
Roads, highways, and bridges	11,449,545	10,207,546	10,428,381	10,013,334	10,003,544
Health, welfare, and community development	80,419,107	40,163,517	61,115,653	106,031,953	15,340,861
Culture and recreation	47,509,581	43,679,081	38,120,668	38,284,301	41,732,005
Capital outlay:					
General government	-	-	-	-	-
Public safety	42,502,559	-	-	-	-
Roads, highways, and bridges	-	-	-	-	-
Health, welfare, and community development	-	-	-	-	-
Culture and recreation	395,875	2,108,755	8,127,886	1,324,863	1,390,202
Debt service:					
Principal retirement	29,614,489	28,336,306	26,326,634	27,060,853	25,891,956
Interest and fiscal charges	20,947,196	15,488,587	16,638,177	19,405,442	21,107,244
Bond issuance costs	1,614,426	-	172,373	89,087	-
Payment to bond escrow agent	-	-	-	252,268	-
Total expenditures	<u>398,009,563</u>	<u>338,164,175</u>	<u>328,307,921</u>	<u>358,111,706</u>	<u>260,730,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,184,914)</u>	<u>46,179,790</u>	<u>14,778,246</u>	<u>6,802,974</u>	<u>21,203,095</u>
Other financing sources (uses):					
Software subscription issuance	6,624,995	-	-	-	-
Lease issuance	-	138,876	-	-	525,056
Issuance of debt	273,985,000	-	9,760,000	4,060,000	-
Premium on bond issuance	9,378,487	-	1,448,910	133,696	-
Payment to bond escrow agent	-	-	(11,024,324)	(4,193,696)	-
Insurance Proceeds	-	-	-	8,919,664	-
Capital contributions	-	-	-	-	-
Transfers in	82,146,959	57,966,089	39,860,701	43,484,865	43,846,067
Transfers out	(81,308,619)	(57,127,749)	(39,332,361)	(42,646,524)	(43,703,118)
Total other financing sources	<u>290,826,822</u>	<u>977,216</u>	<u>712,926</u>	<u>9,758,005</u>	<u>668,005</u>
Net change in fund balances	<u>\$ 270,641,908</u>	<u>47,157,006</u>	<u>15,491,172</u>	<u>16,560,979</u>	<u>21,871,100</u>
Debt service as a percentage of noncapital expenditures	15.3%	13.9%	14.6%	13.5%	18.6%

See accompanying independent auditors' report.

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

	<b>Fiscal Year</b>				
	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Revenue:					
Taxes:					
Property taxes	\$ 77,966,361	55,839,423	53,208,368	51,489,958	51,620,622
Sales taxes	115,434,923	114,092,590	112,587,465	109,920,965	105,970,220
Other taxes	3,323,904	3,468,191	3,528,978	3,533,680	3,456,466
Licenses and permits	1,492,840	1,398,460	1,719,688	1,708,070	1,442,425
Intergovernmental	29,825,217	24,455,302	25,734,019	25,950,823	26,012,441
Charges for services	45,691,293	44,164,949	42,668,172	41,296,824	38,705,572
Fines and forfeitures	2,267,860	2,612,101	2,835,135	2,795,886	2,958,891
Interest	868,009	269,759	70,331	27,982	27,451
Miscellaneous	1,256,077	753,518	1,428,660	544,977	803,604
Total revenues	<u>278,126,484</u>	<u>247,054,293</u>	<u>243,780,816</u>	<u>237,269,165</u>	<u>230,997,692</u>
Expenditures:					
General government	89,149,619	85,662,721	84,777,303	88,826,402	84,336,025
Public safety	59,836,413	54,979,213	52,262,811	49,526,296	46,432,720
Roads, highways, and bridges	9,605,936	10,231,801	11,813,765	8,534,580	13,599,433
Health, welfare, and community development	14,541,290	12,065,673	9,250,846	10,273,737	9,771,638
Culture and recreation	32,844,861	33,747,676	29,840,402	25,008,295	23,434,964
Capital outlay:					
General government	-	-	216,854	392,500	-
Public safety	-	-	-	-	90,367
Roads, highways, and bridges	-	-	-	-	-
Health, welfare, and community development	39,600	-	-	-	-
Culture and recreation	4,019,859	2,007,733	51,667,198	-	-
Debt service:					
Principal retirement	24,833,094	24,089,508	25,977,208	23,753,495	12,112,254
Interest and fiscal charges	22,068,590	23,005,181	23,004,729	23,176,105	14,568,082
Bond issuance costs	-	-	689,540	161,750	3,330,913
Payment to bond escrow agent	-	-	-	789,858	-
Total expenditures	<u>256,939,262</u>	<u>245,789,506</u>	<u>289,500,656</u>	<u>230,443,018</u>	<u>207,676,396</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,187,222</u>	<u>1,264,787</u>	<u>(45,719,840)</u>	<u>6,826,147</u>	<u>23,321,296</u>
Other financing sources (uses):					
Software subscription issuance	-	-	-	-	-
Lease issuance	-	-	-	514,155	-
Issuance of debt	-	-	51,950,000	10,750,000	338,980,000
Premium on bond issuance	-	-	1,728,801	459,313	58,702,167
Payment to bond escrow agent	-	-	-	(11,209,313)	(419,330,924)
Insurance Proceeds	-	-	-	-	-
Capital contributions	-	-	-	-	-
Transfers in	41,944,743	42,973,419	41,680,251	37,993,164	32,046,052
Transfers out	(41,302,050)	(42,330,726)	(41,037,558)	(37,408,971)	(31,403,359)
Total other financing sources	<u>642,693</u>	<u>642,693</u>	<u>54,321,494</u>	<u>1,098,348</u>	<u>(21,006,064)</u>
Net change in fund balances	<u>\$ 21,829,915</u>	<u>1,907,480</u>	<u>8,601,654</u>	<u>7,924,495</u>	<u>2,315,232</u>
Debt service as a percentage of noncapital expenditures	19.0%	19.8%	21.0%	22.8%	13.17%

See accompanying independent auditors' report.



**JACKSON COUNTY, MISSOURI**

General Governmental Expenditures by Function (1)

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Roads, Highways and Bridges</b>	<b>Health, Welfare and Community Development</b>	<b>Culture and Recreation</b>	<b>Debt Service</b>	<b>Total</b>
2014	\$ 84,336,025	46,426,168	10,828,902	9,771,638	12,370,579	30,011,249	193,744,561
2015	88,826,402	49,526,296	8,484,306	10,273,737	11,675,136	47,881,208	216,667,085
2016	84,777,303	52,262,811	10,397,143	9,247,046	12,233,752	48,981,937	217,899,992
2017	85,564,790	54,979,213	10,225,415	12,065,673	12,626,782	47,094,689	222,556,562
2018	89,149,619	59,836,413	8,691,379	14,541,290	13,895,699	46,901,684	233,016,084
2019	85,761,742	59,502,921	10,003,544	15,340,861	15,746,452	46,999,200	233,354,720
2020	99,908,489	55,741,116	10,013,334	106,031,953	24,127,805	46,807,650	342,630,347
2021	109,413,289	57,964,860	10,428,381	61,115,653	21,640,690	43,137,184	303,700,057
2022	117,337,762	80,842,621	10,207,546	40,163,517	45,787,836	43,824,893	338,164,175
2023	88,441,503	117,617,841	11,449,545	80,419,107	47,905,456	52,176,111	398,009,563

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

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

Assessed and Estimated Actual Value of Taxable Property (1)

Last Ten Fiscal Years

Fiscal Year	Real Property		Personal Property		Railroad and Utility		Total		Ratio of Total Assessed to Total Estimated Actual Value	Total Direct Rate
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2014	\$ 7,029,989,907	33,150,248,595	1,755,246,227	5,265,738,681	433,629,129	1,342,980,240	9,218,865,263	39,758,967,516	23.2	0.5141
2015	7,365,019,798	34,751,947,020	1,854,234,741	5,562,704,223	461,837,813	1,429,694,300	9,681,092,352	41,744,345,543	23.2	0.4956
2016	7,448,670,690	35,120,211,547	1,939,595,859	5,818,787,577	482,785,269	1,494,882,589	9,871,051,818	42,433,881,713	23.3	0.5025
2017	8,121,841,022	37,923,039,889	1,990,489,719	5,971,469,157	489,080,346	1,514,791,160	10,601,411,087	45,409,300,206	23.3	0.4849
2018	8,162,699,246	38,294,467,521	2,058,465,597	6,175,396,791	514,217,521	1,592,455,314	10,735,382,364	46,062,319,626	23.3	0.7013
2019	10,311,879,630	47,548,471,874	2,049,394,982	6,148,184,946	493,873,124	1,529,794,453	12,855,147,736	55,226,451,273	23.3	0.6110
2020	9,768,650,953	45,511,756,267	2,077,058,546	6,231,175,638	497,176,636	1,540,065,836	12,342,886,135	53,282,997,741	23.2	0.6110
2021	10,619,237,948	49,763,570,632	2,274,062,319	6,822,186,957	529,495,219	1,639,711,525	13,422,795,486	58,225,469,114	23.1	0.5824
2022	10,777,917,897	50,562,549,614	2,797,579,318	8,392,737,954	565,388,827	1,749,336,586	14,140,886,042	60,704,624,154	23.3	0.5920
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

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

Source: Clerk of the County Legislature's Office

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

See accompanying independent auditors' report.

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Jackson county:										
General	0.1414	0.1356	0.1381	0.1331	0.1349	0.2446	0.2123	0.2162	0.2455	0.2127
Health	0.1493	0.1442	0.1460	0.1409	0.2259	0.1801	0.2095	0.1921	0.1647	0.1405
Park	0.0871	0.0839	0.0851	0.0822	0.1416	0.1203	0.1204	0.1108	0.1100	0.0949
Special Road and Bridge	0.1363	0.1319	0.1333	0.1287	0.1989	0.0660	0.0688	0.0633	0.0718	0.0635
Total levy	0.5141	0.4956	0.5025	0.4849	0.7013	0.6110	0.6110	0.5824	0.5920	0.5116
Cities:										
Blue Springs	0.7489	0.7281	0.7281	0.7184	0.7175	0.6463	0.6817	0.6366	0.6366	0.5759
Buckner	0.6440	0.6186	0.6172	0.6005	0.5900	0.5296	0.5489	0.5067	0.5067	0.4387
Grain Valley	1.7365	1.7294	1.7294	1.7294	1.6294	1.5994	1.5994	1.4494	1.4494	1.0781
Grandview	1.5000	1.4807	1.4891	1.4573	1.4749	1.2956	1.3490	1.2866	1.2867	1.1528
Greenwood	1.5919	1.5308	1.5309	1.3738	1.3673	1.2420	1.2177	1.1309	1.1181	0.9547
Independence	0.7393	0.7165	0.7216	0.7031	0.7105	0.6078	0.6672	0.6103	0.6059	0.4759
Kansas City	1.5997	1.5806	1.5906	1.6006	1.6783	1.5960	1.7529	1.6981	1.6918	1.4953
Lake Lotawana	0.4600	0.4423	0.4464	0.4194	0.4194	0.3140	0.3347	0.3167	0.3167	0.2276
Lake Tapawingo	1.3000	3.0372	3.0433	3.0054	2.7272	2.2873	2.2999	2.2093	2.0093	1.3500
Lee's Summit	1.5700	1.5363	1.5398	1.5154	1.5154	1.3936	1.4563	1.4199	1.4199	1.2794
Levasy	0.8286	0.8320	0.8320	0.8320	0.8390	0.9740	1.0000	0.6183	0.6239	0.4156
Lone Jack	1.7964	1.5492	1.4844	1.4716	1.1231	1.0104	1.0242	0.5645	0.5667	0.4730
Oak Grove	0.8641	0.8430	0.8504	0.8424	0.8419	0.7647	0.7647	0.7647	0.7647	0.7647
Pleasant Hill	0.9944	0.9963	1.0007	0.9798	0.9798	1.1944	1.1944	1.1876	1.1876	1.1345
Raytown	0.5519	0.5295	0.5293	0.5058	0.5149	0.4630	0.4791	0.4765	0.4757	0.3792
Riverbend	0.4271	0.3497	0.3111	0.5000	0.4163	0.3281	0.5000	0.4040	0.4040	0.3935
Sibley	0.4079	0.4079	0.4079	0.4066	0.4078	0.3666	0.3666	0.3572	0.3572	0.2746
Sugar Creek	1.1300	1.1182	1.1300	1.0448	1.0469	0.9579	0.9910	0.9696	0.9700	0.7397
School districts:										
Blue Springs Reorganized #4	5.7286	5.7286	5.7286	5.7286	5.7286	5.5500	5.7286	5.7286	5.7286	5.0635
Center District #58	6.8630	6.7869	6.7828	6.5147	6.6139	5.4374	6.1501	5.6557	5.6815	4.8923
Fort Osage Reorganized #1	5.6998	5.7000	5.7000	6.3700	6.3700	6.3700	6.3700	6.3700	6.3700	6.2500
Grain Valley Reorganized #5	5.5177	5.4612	5.4579	5.4255	5.4163	4.9970	5.1059	4.9263	4.9271	4.4882
Grandview Consolidated #4	5.8936	5.7856	5.8047	5.6094	5.6255	5.1430	5.3557	5.9557	5.9559	5.6620
Hickman Mills Consolidated #1	6.4217	6.5935	6.5575	6.2232	7.0402	5.5784	5.8891	5.5074	6.8667	5.8273
Independence District #30	5.7000	5.9130	5.9130	5.8010	5.8010	5.4977	5.5381	5.4371	5.4371	5.1171
Kansas City District #33	4.9500	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599	4.9599
Lee's Summit Reorganized #7	6.1192	5.9813	5.9957	5.8777	5.8811	5.3280	5.4705	5.4837	5.3089	4.7112
Lone Jack Consolidated #6	5.5106	5.4501	5.4287	5.3484	5.3484	5.3484	5.3484	5.3484	5.3484	4.7698
Oak Grove Reorganized #6	5.1472	5.1024	5.1062	4.8288	5.0367	5.0367	5.1383	5.1534	5.1582	4.6876
Raytown Consolidated #2	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200	6.3200

See accompanying independent auditors' report.

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

	Last Ten Fiscal Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fire districts:										
Central	1.1607	1.1731	1.1762	1.1566	1.1519	1.0292	1.0886	1.3440	1.3449	1.1847
Fort Osage	1.6724	1.6576	1.6551	1.6528	1.6528	1.5697	1.7389	1.6596	1.6426	1.4371
Inter City	1.2960	1.4111	1.4453	1.3135	1.3421	1.2146	1.1846	1.0965	1.3740	1.2581
Lake Lotawana	0.8318	0.8035	0.8222	0.7765	0.6851	0.6664	0.6985	—	—	—
Lone Jack	1.1482	1.1436	1.1456	1.1306	1.1146	0.9733	0.9901	0.9117	1.1117	0.9099
Prairie	1.0400	0.9978	1.0008	0.9900	1.0253	0.9134	0.9260	—	—	—
Raytown	1.0300	1.0064	0.9756	0.9986	1.0386	1.3244	1.3373	1.3068	1.2672	1.0832
Sni Valley	0.8662	0.8697	0.9184	0.9048	0.9567	1.0842	1.3805	1.1948	1.1635	1.0643
Southern Jackson County	—	—	—	—	—	—	—	0.6801	1.1900	1.0114
Libraries and colleges:										
Kansas City Library	0.5000	0.4933	0.4940	0.4676	0.5065	0.5644	0.5644	0.5504	0.5543	0.4762
Mid-Continent Library	0.3200	0.3146	0.3153	0.3963	0.3963	0.3633	0.3696	0.3468	0.3240	0.2911
KC Metropolitan Community College	0.2374	0.2343	0.2339	0.2297	0.2305	0.2047	0.2128	0.2028	0.2028	0.1780
Water districts:										
Jackson County #17	0.0593	0.0582	0.0582	0.0575	0.0575	0.0512	0.0510	0.0464	0.0464	0.0386
Other entities:										
Independence Square Benefit District	0.5610	0.5638	0.5749	0.5749	0.5749	0.5614	0.5826	0.5876	0.5878	0.5755
Mental Health	0.1223	0.1198	0.1201	0.1160	0.1171	0.1008	0.1056	0.1077	0.1113	0.0953
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	0.0753	0.0738	0.0738	0.0713	0.0720	0.0620	0.0649	0.0663	0.0836	0.0716
State of Missouri Blind Pension	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

Source: County Collector's Office

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

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

Principal Taxpayers

December 31, 2023 and 2014

Taxpayer	Type of business	2023			2014		
		2023 assessed valuation	Percentage of total assessed valuation (1)	Total tax receipts	2014 assessed valuation	Percentage of total assessed valuation (2)	Total tax receipts
Evergy/Kansas City Power & Light	Utilities	\$ 345,621,165	1.97%	\$ 31,351,863	\$ 190,075,721	2.06%	\$ 20,568,132
Southern Union Company	Transportation	143,297,429	0.81%	12,945,125	38,709,694	0.42%	3,759,340
Evergy West/KCPL_GMOC	Utilities	137,090,519	0.78%	12,395,898	99,181,043	1.08%	10,716,933
Country Club Plaza JV LLC	Real estate investment	128,861,199	0.73%	12,538,129		0.00%	
Google Fiber	Communications	61,111,466	0.35%	4,848,998			
Hallmark & Crown Properties	Greeting cards, hotel, and retail sales	55,946,384	0.32%	5,455,561	59,227,502	0.64%	5,469,367
Union Pacific Railroad	Railroad	46,145,820	0.26%	4,124,004	26,992,472	0.29%	2,897,127
Cerner Propertires Inc	Electronic health records	35,149,722	0.20%	6,157,248			
Federal Reserve Bank of KC	Finance	31,084,180	0.18%	2,988,392			
Grace Holdings INDP LLC	Real estate investment	29,782,378	0.17%	2,283,928			
AT&T/Southwestern Bell	Communications				69,499,530	0.75%	5,704,201
JC Nichols & Highwoods Realty	Real estate investment				26,827,419	0.29%	4,575,484
Town Pavillion Holdings LLC	Retail shopping center				22,252,269	0.24%	2,306,146
Bayer Corporation	Pharmaceutical				21,456,387	0.23%	1,476,627
Simon Property Group LP	Retail shopping center				21,921,951	0.24%	2,017,696
Total		\$ <u>1,014,090,262</u>	<u>5.77%</u>	\$ <u>95,089,146</u>	\$ <u>576,143,988</u>	<u>6.24%</u>	\$ <u>59,491,053</u>
(1) 2023 Total Assessed Valuation	\$17,584,339,191						
(2) 2014 Total Assessed Valuation	\$9,218,865,263						

See accompanying independent auditors' report.

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

<b>Fiscal year levied</b>	<b>Original tax levy</b>	<b>Adjustments to original tax levy</b>	<b>Adjusted tax levy</b>	<b>Current tax collections (1)</b>	<b>Percentage of levy collected</b>	<b>Delinquent tax collections</b>	<b>Total tax collections</b>	<b>Total tax collected to adjusted tax levy</b>	<b>Outstanding delinquent tax</b>	<b>Outstanding delinquency to adjusted tax levy</b>
2014	\$ 879,378,018	(880,997)	878,497,021	810,205,678	92.1	63,945,026	874,150,704	99.5	4,346,317	0.5
2015	912,095,661	1,336,224	913,431,885	833,271,722	91.4	75,785,653	909,057,375	99.5	4,374,510	0.5
2016	936,279,882	436,013	936,715,895	861,543,904	92.0	70,465,165	932,009,069	99.5	4,706,826	0.5
2017	993,829,297	(804,571)	993,024,726	912,715,709	91.8	75,257,373	987,973,082	99.5	5,051,644	0.5
2018	1,050,178,173	(3,677,921)	1,046,500,252	968,625,061	92.2	72,445,295	1,041,070,356	99.5	5,429,896	0.5
2019	1,199,676,761	(73,965,944)	1,125,710,817	1,026,762,298	85.6	82,610,974	1,109,373,272	98.5	16,337,545	1.5
2020	1,166,507,911	1,635,162	1,168,143,073	1,063,943,249	91.2	86,535,200	1,150,478,449	98.5	17,664,624	1.5
2021	1,247,032,151	(5,920,761)	1,241,111,390	1,138,095,299	91.3	76,667,438	1,214,762,737	97.9	26,348,653	2.1
2022	1,316,293,376	(7,954,560)	1,308,338,816	1,203,096,720	91.4	60,323,595	1,263,420,315	96.6	44,918,501	3.4
2023	1,485,820,738	(29,000,506)	1,456,820,232	1,315,936,901	88.6	—	1,315,936,901	90.3	140,883,331	9.7

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**  
 Jackson County's Property Tax Levies and Collections  
 Last Ten Fiscal Years

<b>Fiscal year levied</b>	<b>Original tax levy</b>	<b>Adjustments to original tax levy</b>	<b>Adjusted tax levy</b>	<b>Current tax collections (1)</b>	<b>Percentage of levy collected</b>	<b>Delinquent tax collections</b>	<b>Total tax collections</b>	<b>Total tax collected to adjusted tax levy</b>	<b>Outstanding delinquent tax</b>	<b>Outstanding delinquency to adjusted tax levy</b>
2014	\$ 49,561,150	447,304	50,008,454	44,525,923	89.8	4,824,588	49,350,511	98.7	657,943	1.3
2015	50,100,682	273,490	50,374,172	44,683,805	89.2	5,014,423	49,698,228	98.7	675,944	1.3
2016	52,031,304	347,833	52,379,137	46,574,495	89.5	5,087,237	51,661,732	98.6	717,405	1.4
2017	53,506,595	405,538	53,912,133	47,846,764	89.4	5,282,170	53,128,934	98.5	783,199	1.5
2018	78,187,416	257,715	78,445,131	70,823,968	90.6	6,642,212	77,466,180	98.8	978,951	1.2
2019	81,870,583	(3,231,097)	78,639,486	69,846,838	85.3	7,252,362	77,099,200	98.0	1,540,286	2.0
2020	79,118,707	421,240	79,539,947	70,507,606	89.1	7,287,529	77,795,135	97.8	1,744,812	2.2
2021	82,587,442	(558,057)	82,029,385	73,158,668	88.6	6,342,021	79,500,689	96.9	2,528,696	3.1
2022	89,278,348	(504,837)	88,773,511	78,794,625	88.3	5,408,035	84,202,660	94.9	4,570,851	5.1
2023	95,711,796	(1,835,851)	93,875,945	81,993,644	85.7	-	81,993,644	87.3	11,882,301	12.7

(1) Includes collections in transit at December 31.

Source: County Collector's Office

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

Taxable Sales by Category

Last Ten Fiscal Years

NAICS Category	2017	2018	2019	2020	2021	2022	2023
Agriculture, Forestry, Fishing and Hunting	\$ 94,147	1,233,649	-	-	-	27,593	313,423
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
Construction	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562
Manufacturing	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843
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
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
Transportation and Warehousing	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056
Information	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575
Finance and Insurance	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529
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
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
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
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
Educational Services	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083
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
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
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
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
Public Administration	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600
<b>Total</b>	<b>\$ 10,762,179,244</b>	<b>11,039,429,593</b>	<b>10,978,270,521</b>	<b>9,750,564,675</b>	<b>12,149,674,313</b>	<b>13,064,758,120</b>	<b>13,614,669,340</b>

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Agriculture, Forestry, Fishing and Hunting	\$ 13,634,469	15,159,668	16,839,785	94,147	1,233,649	-	-	-	27,593	313,423
Mining, Quarrying, and Oil and Gas Extraction	N/A	N/A	N/A	559,834	1,355,109	768,122	-	-	-	-
Construction	112,522,267	105,542,051	110,787,992	84,155,842	103,198,019	88,516,611	95,231,873	125,897,337	147,971,675	160,660,562
Manufacturing	551,449,254	523,638,332	517,975,278	335,450,682	393,766,207	348,331,639	289,421,784	318,479,417	361,452,797	371,278,843
Transportation and communications	379,193,225	338,626,899	337,893,989	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Transportation and Warehousing	N/A	N/A	N/A	107,845,822	103,068,722	98,942,007	99,509,981	101,896,628	102,306,081	104,655,056
Utilities	545,930,677	545,305,692	558,346,023	741,227,449	804,054,216	748,672,007	590,183,350	639,436,059	722,157,230	390,869,154
Wholesale trade	458,075,026	476,813,449	508,406,694	982,131,334	956,322,457	929,094,155	976,516,200	1,412,781,944	1,311,446,773	1,290,378,274
Retail trade	6,295,547,533	6,607,825,404	6,850,714,312	4,888,244,156	5,013,915,132	5,164,961,315	4,891,615,122	6,073,560,561	6,375,205,672	6,918,395,447
Information	N/A	N/A	N/A	363,552,589	330,338,424	278,904,051	250,852,201	248,739,546	243,485,086	224,759,575
Finance, insurance, and real estate	33,995,171	35,380,203	31,715,959	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Finance and Insurance	N/A	N/A	N/A	114,506,873	124,215,148	113,288,578	108,644,225	100,772,091	109,472,147	97,785,529
Real Estate and Rental and Leasing	N/A	N/A	N/A	193,483,841	196,657,150	184,271,386	159,552,718	164,801,248	189,859,569	210,654,396
Professional, Scientific, and Technical Services	N/A	N/A	N/A	205,515,171	204,235,686	186,940,452	181,722,509	233,332,417	242,767,910	280,012,323
Management of Companies and Enterprises	N/A	N/A	N/A	122,443,482	107,726,445	123,982,709	87,969,635	63,496,385	99,696,711	112,656,805
Administrative and Support and Waste Management and Remediation Services	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Educational Services	N/A	N/A	N/A	135,750,645	141,423,816	152,166,083	152,309,222	156,764,574	159,273,165	166,792,644
Health Care and Social Assistance	N/A	N/A	N/A	8,250,668	11,161,927	5,846,032	5,987,693	5,796,090	5,276,990	7,120,083
Arts, Entertainment, and Recreation	N/A	N/A	N/A	68,128,200	73,332,694	62,338,502	68,623,085	71,556,255	66,789,164	70,911,597
Accommodation and Food Services	N/A	N/A	N/A	267,462,612	274,422,117	277,518,430	122,583,988	237,874,371	392,886,100	424,408,126
Other Services (except Public Administration)	1,276,255,888	1,451,923,924	1,487,791,248	215,155,713	237,001,824	231,182,534	1,980,987,524	1,445,351,173	1,953,722,635	2,506,381,606
Public administration	348,666	723,904	890,707	4,325,142	5,068,741	1,558,384	-	28,091	-	17,600
Nonclassifiable establishments	2,090,383	1,971,801	1,907,197	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>\$ 9,078,571,064</b>	<b>9,669,042,559</b>	<b>10,102,911,327</b>	<b>10,423,269,184</b>	<b>10,762,179,244</b>	<b>11,039,429,593</b>	<b>9,750,564,675</b>	<b>12,149,674,313</b>	<b>13,064,758,120</b>	<b>13,614,669,340</b>

N/A = Not applicable

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

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

Source: Missouri Department of Revenue



**JACKSON COUNTY, MISSOURI**

Direct Sales Tax Rates

Last Ten Fiscal Years

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

Source: Missouri Department of Revenue.

**JACKSON COUNTY, MISSOURI**

Computation of Legal Debt Margin

December 31, 2023

Assessed value, December 31, 2023	\$ 17,584,339,191
Debt limit – ten percent of total assessed valuation	1,758,433,919

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

Source: Clerk of the County Legislature’s Office

See accompanying independent auditors’ report.

**JACKSON COUNTY, MISSOURI**

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Fiscal year	Governmental activities								Business-type activities	Total primary government	Percentage of personal income (a)	Per capita (a)
	Leasehold bonds	Special obligation bonds	Obligations to U.S. government	Notes payable	Capital financing obligations	Lease liabilities	Software subscription liabilities	Premium on bonds	Lease liabilities			
2014	\$ 26,551,290	430,810,000	10,101,539	112,018	—	—	—	63,158,189	—	530,733,036	1.9	777
2015	11,974,216	421,890,000	9,796,439	—	1,349,852	—	—	59,521,632	—	504,532,139	1.8	734
2016	8,498,590	451,825,000	9,481,143	—	1,054,771	—	—	57,381,006	120,641	528,361,151	1.8	764
2017	5,856,576	430,870,000	9,155,309	—	784,340	—	—	53,503,792	92,695	500,262,712	1.7	716
2018	3,880,205	408,350,000	8,818,586	—	690,343	—	—	49,626,576	63,322	471,429,032	1.5	673
2019	1,981,236	384,810,000	8,470,610	—	1,014,211	—	—	45,749,361	32,449	442,057,867	1.3	629
2020	—	359,920,000	8,111,004	—	810,791	—	—	41,997,962	—	410,839,757	1.2	582
2021	—	332,825,000	7,739,380	—	210,023	—	—	39,514,385	—	380,288,788	1.1	539
2022	—	306,050,000	7,355,337	—	105,011	3,398,634	—	35,438,931	113,223	352,461,136	1.0	492
2023	—	552,050,000	6,958,459	—	—	2,271,034	6,624,995	40,582,933	56,732	608,544,153	2.3	849

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

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

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Last Ten Fiscal Years

<b>Fiscal year</b>	<b>Estimated population (1)</b>	<b>Assessed valuation</b>	<b>Gross bonded debt (2)</b>	<b>Less debt fund available (3)</b>	<b>Net bonded debt</b>	<b>Ratio of net bonded debt to assessed value</b>	<b>Net bonded debt per capita</b>
2014	683,191	9,218,865,263	—	—	—	—	—
2015	687,623	9,681,092,352	—	—	—	—	—
2016	691,801	9,871,051,818	—	—	—	—	—
2017	698,895	10,601,411,087	—	—	—	—	—
2018	700,307	10,735,382,364	—	—	—	—	—
2019	703,011	12,855,147,736	—	—	—	—	—
2020	705,925	12,342,886,135	—	—	—	—	—
2021	716,862	13,422,795,486	—	—	—	—	—
2022	716,531	14,140,886,042	—	—	—	—	—
2023	718,560	17,584,339,191	—	—	—	—	—

(1) Source: Census.gov.

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

(3) Excluding amounts applicable to special obligation bonds.

See accompanying independent auditors' report.

**JACKSON COUNTY, MISSOURI**

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

Last Ten Fiscal Years

<b>Fiscal year</b>	<b>Principal</b>	<b>Interest and fiscal charges</b>	<b>Total debt service</b>	<b>Total general governmental expenditures</b>	<b>Debt service to general governmental expenditures</b>
2014	—	—	—	193,744,561	—
2015	—	—	—	216,667,085	—
2016	—	—	—	217,899,992	—
2017	—	—	—	222,556,562	—
2018	—	—	—	233,016,084	—
2019	—	—	—	233,354,720	—
2020	—	—	—	342,630,347	—
2021	—	—	—	303,700,059	—
2022	—	—	—	309,176,300	—
2023	—	—	—	326,521,105	—

(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, 2023

Entity	Total debt outstanding	Applicable to Jackson County	Amount applicable to Jackson County	Indebtedness as of
Jackson County	\$ 599,591,392	100%	\$ 599,591,392	12/31/23
Total direct debt			<u>599,591,392</u>	
Cities:				
Blue Springs	110,566,722	100%	110,566,722	12/31/23
Buckner	850,953	100%	850,953	12/31/23
Grain Valley	20,567,796	100%	20,567,796	12/31/23
Grandview	17,985,000	100%	17,985,000	12/31/23
Greenwood	1,580,000	94%	1,485,200	12/31/23
Independence	120,800,610	100%	120,800,610	12/31/23
Kansas City	1,636,777,598	61%	998,434,335	12/31/23
Lake Lotawana	5,060,000	100%	5,060,000	12/31/23
Lake Tapawingo	605,000	100%	605,000	12/31/23
Lee's Summit	30,479,863	97%	29,565,467	12/31/23
Lone Jack	559,946	100%	559,946	12/31/23
Oak Grove	18,515,000	99%	18,329,850	12/31/23
Pleasant Hill	1,470,000	0%	—	12/31/23
Raytown	24,951,468	100%	24,951,468	12/31/23
Sugar Creek	1,460,000	100%	1,460,000	
School districts:				
Blue Springs Reorganized #4	278,470,000	100%	278,470,000	12/31/23
Center School District #58	49,105,000	100%	49,105,000	12/31/23
Fort Osage Reorganized #1	89,230,737	100%	89,230,737	12/31/23
Grain Valley Reorganized #5	64,865,000	100%	64,865,000	12/31/23
Grandview Consolidated #4	54,266,666	100%	54,266,666	12/31/23
Hickman Mills Consolidated #1	71,800,000	100%	71,800,000	12/31/23
Independence District #30	174,390,000	100%	174,390,000	12/31/23
Kansas City School District #33	70,184,533	100%	70,184,533	12/31/23
Lee's Summit Reorganized #7	300,420,485	98%	294,412,075	12/31/23
Lone Jack Consolidated #6	7,920,000	95%	7,524,000	12/31/23
Oak Grove Reorganized #6	20,594,100	91%	18,740,631	12/31/23
Raytown Consolidated #2	115,395,000	100%	115,395,000	12/31/23
Other entities:				
Central Jackson County Fire Protection District	25,615,000	100%	25,615,000	12/31/23
Sni – Valley Fire District	5,311,937	81%	4,302,669	12/31/23
Fort Osage Fire District	4,720,000	100%	4,720,000	12/31/23
Inter-City Fire District	400,000	76%	304,000	12/31/23
Raytown Fire Protection District	6,820,000	100%	6,820,000	12/31/23
Southern Jackson County Fire District	7,330,000	100%	7,330,000	12/31/23
Metropolitan Junior College	70,129,776	68%	47,688,248	12/31/23
Mid-Continent Library	62,436,375	55%	34,340,006	12/31/23
Water District #17	331,841	100%	331,841	12/31/23
Developmental Disability Services	1,097,665	100%	1,097,665	12/31/23
Total overlapping debt			<u>2,772,155,418</u>	
Total direct and overlapping debt			<u>\$ 3,371,746,810</u>	

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

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

See accompanying independent auditors' report.

## JACKSON COUNTY, MISSOURI

### Demographic Statistics

Last Ten Fiscal Years

<b>Fiscal year</b>	<b>Population (1)</b>	<b>Per capita income</b>	<b>Total personal income</b>	<b>Median age (3)</b>	<b>Unemployment rate (4)</b>
2014	683,191	41,965 (2)	28,670,110,315	36.5	6.9
2015	687,623	41,653 (2)	28,641,560,819	36.4	5.9
2016	691,801	41,545 (2)	28,740,872,545	36.5	5.1
2017	698,895	42,621 (2)	29,787,603,795	36.5	4.4
2018	700,307	44,432 (2)	31,116,040,624	36.6	3.5
2019	703,011	47,054 (2)	33,079,479,594	36.7	3.7
2020	705,925	50,209 (2)	35,443,788,325	36.8	7.2
2021	716,862	50,209 (2) *	35,992,924,158	36.8*	5.5
2022	716,531	37,638 (1)	26,968,793,778	36.9	2.8
2023	718,560	53,153 (2)	38,193,619,680	37.0	2.9

(1) Source: Census.gov (estimate)

(2) Source: Missouriconomy.org

(3) Source: Missouri-demographics.com

(4) Source: Data.bls.gov

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

**JACKSON COUNTY, MISSOURI**

Principal Employers

<b>Employer</b>	<b>2023</b>			<b>2014</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Jackson County employees</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Jackson County employees</b>
Federal government (excludes military)	38,400	1	10.90%	27,300	1	8.18%
Cerner Corporation / Oracle Cerner	11,900	2	3.38%			
St. Luke's Health System	9,724	3	2.76%	8,914	3	2.67%
Children's Mercy Hospitals and Clinics	7,322	4	2.08%	5,905	4	1.77%
Honeywell Federal Manufacturing & Technologies	5,400	5	1.53%			
U.S. Postal Service	4,509	6	1.28%			
Burns & McDonnell	4,405	7	1.25%			
Hallmark Cards Inc.	4,253	8	1.21%	4,620	6	1.38%
City of Kansas City, Missouri	4,160	9	1.18%	4,282	8	1.28%
Truman Medical Center/University Health	3,479	10	0.99%	4,225	9	1.27%
HCA Midwest Health System				9,394	2	2.81%
State of Missouri				5,904	5	1.77%
DST Systems Inc				4,400	7	1.32%
University of Missouri - Kansas City				3,189	10	0.96%
<b>Total</b>	<b>93,552</b>		<b>26.56%</b>	<b>78,133</b>		<b>23.41%</b>

Source: 2023 Kansas City Business Journal Book of Lists; <https://fred.stlouisfed.org>  
 Jackson County annual average employment was 352,361 in 2023 and 333,863 in 2014.



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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Assessment	65	67	68	70	68	74	74	75	109	128
Board of Equalization	—	—	—	1	—	—	—	5	43	15
Budget Office	—	—	—	1	—	—	—	3	3	3
Circuit Court	144	153	154	155	155	168	153	135	154	154
Collections	36	36	36	37	33	37	37	36	29	30
COMBAT	7	7	8	8	6	8	7	9	18	10
Communications	3	3	4	4	—	5	6	5	7	8
Corrections	360	362	406	406	391	328	323	319	321	327
County Administration	7	7	8	8	17	10	15	—	—	—
County Counselor	15	15	15	15	17	15	15	15	15	16
County Executive's Office	—	—	—	1	—	—	—	9	8	8
Delinquent Tax Sale	—	—	—	—	—	—	—	—	7	7
Economic Development	5	3	3	3	4	—	—	—	1	1
Emergency Preparedness	2	2	3	3	—	—	—	—	—	—
Environmental Health	—	—	—	1	—	—	—	10	10	10
Ethics Commission	—	—	—	—	—	—	—	—	7	1
Facilities	—	—	—	1	—	—	—	43	51	53
Family Court	357	349	349	356	348	254	304	254	328	328
Finance	26	26	26	26	23	20	22	13	13	13
Human Resources	10	10	10	10	10	10	11	11	13	13
Information technology	33	33	34	34	32	35	35	33	33	28
Jackson County Drug Task Force	—	—	—	1	—	—	—	7	7	7
Jackson County Election Board	26	28	28	28	26	26	26	26	23	25
KC Election Board	26	26	24	26	23	26	19	26	26	23
Legislature	33	33	33	33	34	32	33	18	18	18
Legislature - Auditor's Office	—	—	—	1	—	—	—	8	5	5
Legislature - Clerk of the County	—	—	—	1	—	—	—	6	6	6
Legislature - Compliance	—	—	—	—	—	—	—	—	4	4
Medical Examiner	23	25	24	23	20	23	23	25	26	27
Merit Commission	—	—	—	—	—	—	—	—	5	1
Municipal Court	4	4	5	5	5	5	5	5	5	5
OHRCC	2	2	2	2	3	3	3	3	3	3
Parks and Recreation	197	193	194	194	178	179	179	180	182	197
Planning Commission	—	—	—	—	—	—	—	—	9	2
Prescription Drug Monitoring Program	—	—	—	1	—	—	—	—	—	—
Prosecuting Attorney	144	144	144	144	144	159	159	161	149	154
Public Administrator	23	26	26	26	27	28	28	28	30	31
Public Works	105	107	107	107	114	115	115	64	64	64
Purchasing Office	—	—	—	1	—	—	—	6	6	7
Recorder of Deeds	22	21	20	20	20	20	20	20	20	21
Rock Island Rail Corridor Authority	—	—	3	4	3	—	—	—	—	—
Sheriff	145	149	151	151	147	148	149	140	145	149
Nondepartmental	3	—	—	—	—	—	—	—	—	—
Total	<u>1,823</u>	<u>1,831</u>	<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>1,903</u>	<u>1,902</u>

Source: County Budgets

**JACKSON COUNTY, MISSOURI**

Operating Indicators by Department

Last Ten Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Assessment:										
Real Estate Parcels	296,640	296,270	297,031	297,926	298,713	299,194	300,546	301,154	301,916	301,528
Personal Property	316,111	363,432	365,162	372,711	380,538	333,280	375,011	379,420	367,847	357,501
Business Property	23,080	24,875	23,147	23,212	22,782	19,753	22,958	21,257	23,816	20,178
Recorder of Deeds:										
Documents Recorded	108,158	117,574	124,339	115,925	110,645	108,117	126,687	142,460	113,804	97,197
Marriage Licenses:										
Kansas City	3,248	3,325	3,524	3,562	3,236	2,895	3,535	5,389	—	—
Independence	2,752	2,865	2,817	2,880	2,799	2,870	1,108	—	5,688	5,193
Total	<u>6,000</u>	<u>6,190</u>	<u>6,341</u>	<u>6,442</u>	<u>6,035</u>	<u>5,765</u>	<u>4,643</u>	<u>5,389</u>	<u>5,688</u>	<u>5,193</u>
Public Works:										
Asphalt (miles)	217	217	217	217	219	219	219	219	221	219
Chip & Seal (miles)	204	204	204	204	202	202	202	202	200	202
Gravel (miles)	3	3	3	3	3	3	3	3	3	3
Concrete (miles)	1	1	1	1	1	1	1	1	1	1
Total	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>	<u>425</u>
Parks:										
Number of Parks	21	21	21	21	21	24	24	23	23	23
Park Acres	21,243	21,243	21,243	21,243	21	21,399	21,399	21,394	21,394	21,394
Lake Acres	2,774	2,774	2,774	2,774	21	2,774	2,774	2,774	2,774	2,774
Corrections:										
Bookings—County Detention Center	9,942	9,094	10,746	10,774	10,086	8,969	5,756	5,336	7,777	7,781
Releases—County Detention Center	9,836	10,122	10,687	10,805	10,091	8,689	5,782	5,369	7,720	7,707
Average Daily Population—County Detention Center	694	772	790	770	825	845	754	764	742	762
Bookings—Regional Correctional Center	7,599	4,278	6,424	5,583	4,763	290	—	—	—	—
Releases—Regional Correctional Center	7,496	6,333	6,388	5,598	4,776	267	—	—	—	—
Average Daily Population—Regional Correctional Center	154	133	131	128	141	125	—	—	—	—
Bookings—Kansas City Police Department	—	—	7,739	7,768	9,242	4,113	—	—	—	—
Releases—Kansas City Police Department	—	—	7,698	7,719	8,993	4,083	—	—	—	—
Average Daily Population—Kansas City Police Department	—	—	30	31	37	53	—	—	—	—
Medical Examiner's Office										
Scenes Visited	1,230	1,467	1,537	1,651	1,673	1,288	1,654	1,063	1,585	1,494
Jackson County Death Reports	1,613	1,842	2,146	2,379	5,808	4,902	7,286	7,803	7,775	7,018
Finance:										
Accounts Payable Checks	17,708	16,757	17,057	16,636	15,749	14,754	20,660	14,653	14,723	15,149

Source: Various county departments.

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

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

**JACKSON COUNTY, MISSOURI**

Capital Asset Statistics by Function

Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>General Government:</b>										
Buildings	118	117	117	117	117	117	117	117	117	117
Computer Equipment/Terminals	358	348	336	312	298	275	236	218	193	155
Printers	12	12	10	10	9	7	13	13	11	13
Radio Communication Equipment	6	5	5	5	5	5	4	4	4	2
Land (parcels)	26	26	26	25	25	25	25	25	25	23
Automobiles	46	47	47	49	47	47	92	90	90	86
Trucks	24	26	26	30	30	30	44	43	40	41
<b>Public Safety:</b>										
Buildings	11	11	11	11	11	11	11	11	11	12
Computer Equipment/Terminals	8	4	4	4	4	4	4	4	4	4
Printers	2	2	2	2	2	2	2	2	2	3
Radio Communication Equipment	13	13	13	13	13	9	9	9	9	7
Land (parcels)	2	2	2	2	2	2	2	2	2	2
Automobiles	268	267	242	234	221	214	275	275	280	239
Trucks	17	15	15	16	16	16	36	37	38	38
<b>Roads, Highways, and Bridges:</b>										
Buildings	8	8	8	8	8	8	8	8	8	8
Computer Equipment/Terminals	7	7	7	7	7	7	15	15	15	15
Printers	4	4	4	4	4	4	4	3	3	3
Land (parcels)	5	5	5	5	5	5	5	5	5	5
Automobiles	37	41	40	44	45	45	45	41	39	42
Heavy Machinery	45	39	36	44	44	44	50	44	49	49
Trucks	25	26	26	33	31	28	36	35	42	42
<b>Health, Welfare, and Community Development:</b>										
Buildings	23	21	21	21	21	21	21	21	21	21
Computer Equipment/Terminals	7	7	7	7	6	6	5	5	5	4
Land (parcels)	4	4	4	3	3	3	3	3	3	3
Automobiles	10	16	16	16	14	14	11	11	12	12
Trucks	10	13	13	14	14	13	24	26	27	27
<b>Culture and Recreation:</b>										
Buildings	99	98	98	98	96	101	101	97	96	97
Printers	2	1	1	1	1	1	1	1	1	1
Radio Communication Equipment	3	2	2	2	2	2	3	3	3	3
Land (parcels)	194	194	194	194	194	195	195	195	194	194
Truman Sports Complex	386	386	386	385	385	340	337	333	333	333
Automobiles	43	46	46	49	42	39	46	46	46	48
Heavy Machinery	37	31	27	27	27	27	20	19	19	18
Trucks	67	71	71	76	72	74	98	90	93	105
<b>Park Enterprise:</b>										
Buildings	79	79	78	78	78	78	78	78	78	78
Boats and Motors	62	44	44	44	40	36	17	17	17	25
Land (parcels)	41	41	41	41	41	41	42	42	41	41
Automobiles	15	15	15	20	20	20	59	59	58	58
Trucks	5	6	6	6	6	6	12	13	13	14

Source: County Asset Records.

## **Location**

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

## **General**

Date of organization – 1826

Classification under Missouri Law – First Class County

Form of Government – Executive–Legislature

The County's fiscal period begins on January 1

County Seat – Independence

Population – 716,531

Area square miles – 605

## **Museums of Jackson County**

Missouri Town 1855 Museum

Liberty Memorial and Museum

Truman Courtroom Museum

Fort Osage Museum

Civil War Museum

Harry S. Truman Farm Home

Harry S. Truman Library and Museum

Major Alexander Historical House

Raytown Historical Society Museum

Wornall House Museum

Valle Mansion-Dewitt Museum

Bingham-Waggoner Estate

National World War I Museum

Airline History Museum

Science City at Union Station

Kemper Museum of Contemporary Art

Nelson-Atkins Museum of Art

Black Archives of Mid-America

International Jazz Hall of Fame

Kansas City Museum

Marshal House and Jail Museum

Kansas City Railroad Museum

Toy and Miniature Museum of Kansas City

Thomas Hart Benton Home

Cave Spring Interpretative Center

Harris-Kearney House

Negro Leagues Baseball Museum

Steamboat Arabia

Money Museum

American Royal Museum

## **Major Sports**

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

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

Independence Events Center, home of the Missouri Mavericks, Central Hockey League and Missouri Comets, Major Indoor Soccer League

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

## Major Parks

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

\* Park maintained by County

## Major Highways

Interstate 29

Interstates 35 and 435

Interstates 70, 470 and 670

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

## Rail, Air and Water Transportation

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

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

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

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

## Attractions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **The Performing Arts**

### ***Ballet***

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

### ***Music***

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

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

### ***Theatres***

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Education**

### ***Colleges and Universities***

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



***Graduate Schools***

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

***Medical Schools***

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