



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

# 2022

For the year ended Dec. 31, 2022

## MARC

MID-AMERICA REGIONAL COUNCIL

Located in Kansas City,  
Missouri, representing  
the nine-county bistate  
Kansas City region

# MID-AMERICA REGIONAL COUNCIL

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2022

### Chair and Officers of Mid-America Regional Council

*As of Reporting Date*

Chair	Carson Ross, Mayor Blue Springs, Missouri
1 <sup>st</sup> Vice Chair	Janeé Hanzlick, Commissioner Johnson County, Kansas
2 <sup>nd</sup> Vice Chair	Beto Lopez, Mayor Pro Tem Lee's Summit, Missouri
Treasurer	Damien Boley, Mayor Smithville, Missouri
Secretary	Holly Grummert, Councilmember Overland Park, Kansas
Executive Director	David A. Warm

#### Prepared by:

Department of Finance and Administration:

Darlene Pickett, Accountant III

Lisa Santa Maria, Accountant III

#### Office Address:

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Kansas City, Missouri 64105-1659

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## INTRODUCTORY SECTION

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June 27, 2023

Board of Directors  
Mid-America Regional Council:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of the Mid-America Regional Council (MARC) for the fiscal year ended December 31, 2022. The report is issued pursuant to MARC's Articles of Agreement. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with MARC. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of MARC's various funds. All disclosures necessary to enable the reader to gain an understanding of MARC's financial activities are included in the report.

### Management's Discussion and Analysis

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements. MARC's management discussion and analysis can be found immediately following the independent auditors' report.

### Independent Audit

MARC's financial statements have been audited by RubinBrown LLP, a firm of licensed certified public accountants. The independent auditor concluded that MARC's financial statements for the fiscal year ended December 31, 2022, are fairly presented in all material respects, in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

### Single Audit

MARC is required to undergo an annual single audit in conformity with the provisions of the U.S. Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Information related to this single audit includes the schedule of expenditures of federal awards, schedule of findings and questioned costs, and auditors' reports on compliance and internal control. The schedules and reports are included in a separate document.

Chair  
Carson Ross  
Mayor  
Blue Springs,  
Missouri

1st Vice Chair  
Janeé Hanzlick  
Commissioner  
Johnson County,  
Kansas

2nd Vice Chair  
Beto Lopez  
Mayor Pro Tem  
Lee's Summit,  
Missouri

Treasurer  
Damien Boley  
Mayor  
Smithville,  
Missouri

Secretary  
Holly Grummert  
Councilmember  
Overland Park,  
Kansas

Executive Director  
David A. Warm



## Internal Controls

MARC's management team has established a comprehensive internal control framework that is designed to compile sufficient and reliable information for the preparation of financial statements in conformity with generally accepted accounting principles. Because the cost of internal controls should not outweigh their benefits, MARC's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

## Budgeting Controls

MARC's annual budget is a management tool to help users analyze projected financial activity for the fiscal year ending December 31. Although the annual budget is reviewed and approved by the Board of Directors, it should not be considered a legally adopted budget.

The approved annual budget is used as a control device for MARC's General and Proprietary Funds. The individual grant budgets are used as the control device within the Special Revenue Fund.

## The Reporting Entity and its Services

The Mid-America Regional Council was formed on January 1, 1972, as the result of the merger of Mid-America Council of Governments and the Metropolitan Planning Commission. MARC is a nonprofit corporation, organized and existing pursuant to Kansas law, specifically Section 12-716 *et seq.* (now repealed) and 12-2901 *et seq.* of the Kansas Statutes, as well as Missouri law, specifically Article VI, Section 16 of the Missouri Constitution and Sections 70.210 *et seq.* of the Revised Statutes of Missouri.

MARC was formed as a voluntary coalition of local governments in response to the increasing demand for regional cooperation. With input from federal, state, and local governments, citizens' groups and the private sector, MARC serves as a forum for the discussion of various issues, including transportation, the environment, public safety and emergency services, early learning, aging services, public health, and community development issues. MARC also provides seminars and training opportunities for local governments and serves as an advocate for the region in the state and federal legislative arenas.

MARC's services have expanded over the years and continue to evolve to meet the changing needs of the region. MARC promotes regional cooperation and develops innovative solutions through leadership, planning and action.

MARC services are funded by a variety of sources, including contributions by member governments; formula and discretionary grants from Missouri, Kansas, and the federal government; and contributions for specific programs from private foundations and civic organizations.

The MARC Board of Directors (the Board) consists of 31 members, including the chief elected officials from the nine member counties (Wyandotte, Leavenworth, Miami and Johnson counties in Kansas, and Jackson, Cass, Clay, Platte, and Ray counties in Missouri) and six member cities (Overland Park, Kansas; Kansas City, Kansas; Olathe, Kansas; Kansas City, Missouri; Lee's Summit, Missouri; and Independence, Missouri), and other representatives of the cities and counties in the region. Of these 31 members, 16 are from Missouri and 15 are from Kansas. Five officers, including a chair, first vice chair, second vice chair, secretary, and treasurer, are elected from the Board annually. The Board directs all policy decisions for MARC and meets monthly to discuss issues and act on programs.

The Board provides direction for more than 50 committees and subcommittees working on a wide variety of topics. Committee members include elected officials of the region, local government officials, MARC staff, technical experts, representatives from private business and citizens.

The Board and committee activities are supported by a professional staff headed by an executive director who is appointed by the Board. Staff members are trained in a variety of disciplines, including public administration, economics, urban planning, accounting, social services, and public affairs. The staff works in seven departments: local government services, finance and administration, community development, research services, transportation and environment, early learning, and aging and adult services.

Minority and female involvement in MARC activities, committees and staff is ensured through comprehensive and proactive diversity, equity and inclusion efforts, and a sound equal opportunity plan.

MARC encourages direct citizen participation in all of its activities and members of the public are welcome to attend all MARC meetings. Public hearings are frequently conducted on proposed programs. Consideration is given to groups with special needs in all planning processes and efforts are made to include a wide variety of audiences.

The Mid-America Regional Council Community Services Corporation (MARC CSC) is an approved 501(c)3 organization. This nonprofit corporation allows MARC to apply for and receive grants that are awarded only to 501(c)3 organizations. MARC CSC grants are contracted or passed through to MARC for management. The members of MARC's Budget and Personnel Committee form the Board of Directors of MARC CSC. MARC staff members manage and process all program and activities for MARC CSC, which is treated as a major governmental fund.

While MARC does not issue separate financial statements for MARC CSC, it does so for the Mid-America Regional Council Solid Waste Management District (SWMD). The SWMD was formed in 1991 by Cass, Clay, Jackson, Platte, and Ray counties in Missouri. Authority for forming the District was based on Senate Bill 530, passed in 1990. SB 530 established a procedure allowing counties to form regional solid waste management districts to promote waste reduction and recycling. The District's activities and programs are managed by MARC and accounted for in a custodial fund.



## Economic Condition and Outlook

MARC's 2022 budget was developed in a more stable fiscal environment than the previous year. The on-going recovery and renewal from the COVID-19 pandemic continues, but MARC has transitioned from a response focus to recovery focus as it continues to provide support services to the region. Guided by proven financial strategies that include new business models, growing capacities, strong partnerships, and diversified funding streams, MARC has been able to embrace shifts in the fiscal environment will continuing to address critical needs in the surrounding region. The fiscal environment will continue to be monitored for impacts of inflation, policy, and other factors.

Refer to the Economic Conditions and Next Year's Programs section in the management discussion and analysis section for more information on the significant increase in MARC's expenditure budget from \$85,087,893 in 2022 (revised budget) to \$109,520,234 for 2023.

The 2023 budget:

- Continues key programs and services to local governments and the regional community with the focus on technological updates and expansion.
- Projects a 31% increase in total revenues, and a 29% increase in expenditures as compared to the 2022 Budget. With the easing of the pandemic during 2022, federal and state governments, and philanthropy turned their funding toward recovery efforts. Recovery programs focus on many factors which coincide with MARC's policy goal areas such as transportation, economic development, workforce, housing, programs for older Americans and food insecurity. The change in the 2023 budget includes an increase in federal and philanthropic funding received in large part due to the pandemic.
- Continues the agency's financial policies contributing to long-term fiscal stability, including contributing to a long-term contingency fund and evaluating and updating financial practices to ensure sound fiscal management.

## Relevant Financial Policies

**Contingency Reserve** – The MARC Board of Directors approved a long-term process of building a contingency reserve for the agency to:

- Facilitate cash flow, as almost all of MARC's grants are on a reimbursement basis.
- Take advantage of new opportunities for programs and services and respond to requests for assistance as they arise.
- Provide a safety net to protect the agency from vulnerabilities, e.g., legislation affecting grant programs, cutbacks in state matching funds, delays in grant awards.
- Allow MARC to make significant internal investments such as equipment purchases, technological upgrades, and system enhancements.

MARC's Budget and Personnel Committee established a goal to increase the long-term contingency fund to an amount equal to 12 percent of annual direct salaries, fringe benefits, indirect costs and rent. Over time, the long-term contingency fund balance has increased steadily to a balance of \$1,760,070 at December 31, 2022, which equates to 10 percent and represents approximately 84% of the goal.

**Overhead** – One measure of the agency's financial status is the extent to which administrative overhead costs are kept within reasonable proportion to the size and scope of the agency's programs and services. Federal grant guidelines stipulate specific methods for calculating indirect cost and other overhead charges, which are used in MARC's actual accounting systems. MARC's indirect cost and fringe benefit rates are negotiated each year with the U.S. Department of Health and Human Services (HHS), MARC's cognizant agency.

Health and Human Services (HHS) will use the actual results from fiscal year 2022 to determine the negotiated rates for 2024, and the fiscal year 2023 actual results to determine the rates for 2025. As such, any surplus or deficiency will roll over into subsequent years in an even/odd rotation. Staff closely monitors how actual indirect and fringe benefit costs compare with the amounts allocated using the fixed rates from year to year. Significant growth or retraction of grant programs may create fluctuations in the rate. Because the fiscal year 2022 rate was based on fiscal year 2020 actuals, which were greatly impacted by the pandemic, MARC negotiated a higher, more normalized rate than what the numbers calculated. This rate proved to be on target and is budgeted in 2023 to capture anticipated indirect and fringe benefit costs.

## Major Work Objectives

In 2022, MARC will continue its current array of ongoing programs, along with several new efforts to serve member local governments and the regional community. MARC's major work objectives include efficient transportation, healthy environment, competitive economy, effective local government, safe and secure communities, thriving older adults, quality early learning and exemplary core capacities. These are outlined in the 2023 Budget and Work Plan of the Mid-America Regional Council online at <https://www.marc.org/about-marc/financial-information>.

## Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to MARC for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the 39<sup>th</sup> consecutive year that MARC has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current report continues to conform to the Certificate of Achievement program's requirements, and we will submit it to GFOA to determine its eligibility for certification.

## Acknowledgments

The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of the staff of MARC's Finance and Administration Department, and RubinBrown LLP, the independent auditor. We would like to express sincere appreciation to all those who assisted and contributed to its preparation.

Appreciation is also extended to the MARC officers and Board of Directors for their diligence and support in planning and conducting the financial operations of MARC in a responsible and progressive manner.

Respectfully submitted,

*Darlene Pickett*

Darlene Pickett  
Accountant III

*Lisa Santa Maria*

Lisa Santa Maria  
Accountant III



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Mid-America Regional Council  
Missouri**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

# Mid-America Regional Council Board and Committee Organization Chart

## Board of Directors

MARC is formed by a formal agreement among these member governments. Other cities in the Kansas City region are represented through their counties and through joint appointments.

### MISSOURI

Cass County	Ray County
Clay County	City of Independence
Jackson County	City of Kansas City
Platte County	City of Lee's Summit

### KANSAS

Johnson County	Unified Government of
Leavenworth County	Wyandotte Co./KCK
Miami County	City of Olathe
	City of Overland Park

## Committees



### EFFICIENT TRANSPORTATION AND QUALITY PLACES

- Total Transportation Policy Committee and related committees:
  - Aviation Committee • Bicycle-Pedestrian Advisory Committee • Destination Safe Coalition • Goods Movement Committee • Highway Committee • Regional Transit Coordinating Council • Active Transportation Programming Committee • Kansas and Missouri Surface Transportation Program Committees • Mobility Advisory Committee
- Operation Green Light Steering Committee
- Sustainable Places Policy Committee
- Planners Roundtable
- Technical Forecast Committee



### SAFE AND SECURE COMMUNITIES

- MARC Health Care Coalition (includes committees with \*)
- Regional Homeland Security Coordinating Committee and related subcommittees:
  - Law Enforcement • KC Regional Fusion Center • Policy • Public Health\* • Training & Exercise • OCTA Task Force • Functional and Access Needs • E-RAPIO • Cybersecurity Task Force
- Metropolitan Emergency Managers Committee (MEMC)\*
  - Plans • WebEOC • Citizen Readiness • Badging & Accountability • Hazard Mitigation • Medical Reserve Corps
- Metropolitan Official Health Agencies of the Kansas City Area
- Mid-America Local Emergency Planning Committee (LEPC)
  - Training • Plans • Industry
- Mid-America Regional Council Emergency Rescue (MARCER)\*
- Hospitals Committee\*
  - Northern and Southern Health Care Coalitions
- Community Disaster Resiliency Network
- Public Safety Communications Board and related committees:
  - Public Safety Communications Users • Regional Interoperability • 911 Peer Support Advisory Committee
- Metropolitan Area Regional Radio System Management Council



### EFFECTIVE LOCAL GOVERNMENT

- First Suburbs Coalition
- Government-2-University (G2U) Steering Committee
- KC Metro GIS
- Managers Roundtable
- Kansas City Regional Purchasing Cooperative



### HEALTHY ENVIRONMENT

- Air Quality Forum and related committees:
  - Air Quality Public Education Committee • Conformity Consulting Agencies
- Climate and Environment Council
- Regional Water Quality Public Education Committee
- Solid Waste Management District and related committees:
  - Management Council • Grant Review Committee • Household Hazardous Waste Task Force



### THRIVING OLDER ADULTS AND COMMUNITIES

- Commission on Aging and related committees:
  - Community Center Administrators • Silver-Haired Legislature Delegation
- Community Support Network Steering Committee
- KC Communities for All Ages Advisory Board
- Regional Community Health Workers Collaborative



### COMPETITIVE ECONOMY

- GradForce KC Steering Committee
- Regional Workforce Intelligence Network (RWIN)
- KC Rising Metrics Task Force



### QUALITY EARLY LEARNING

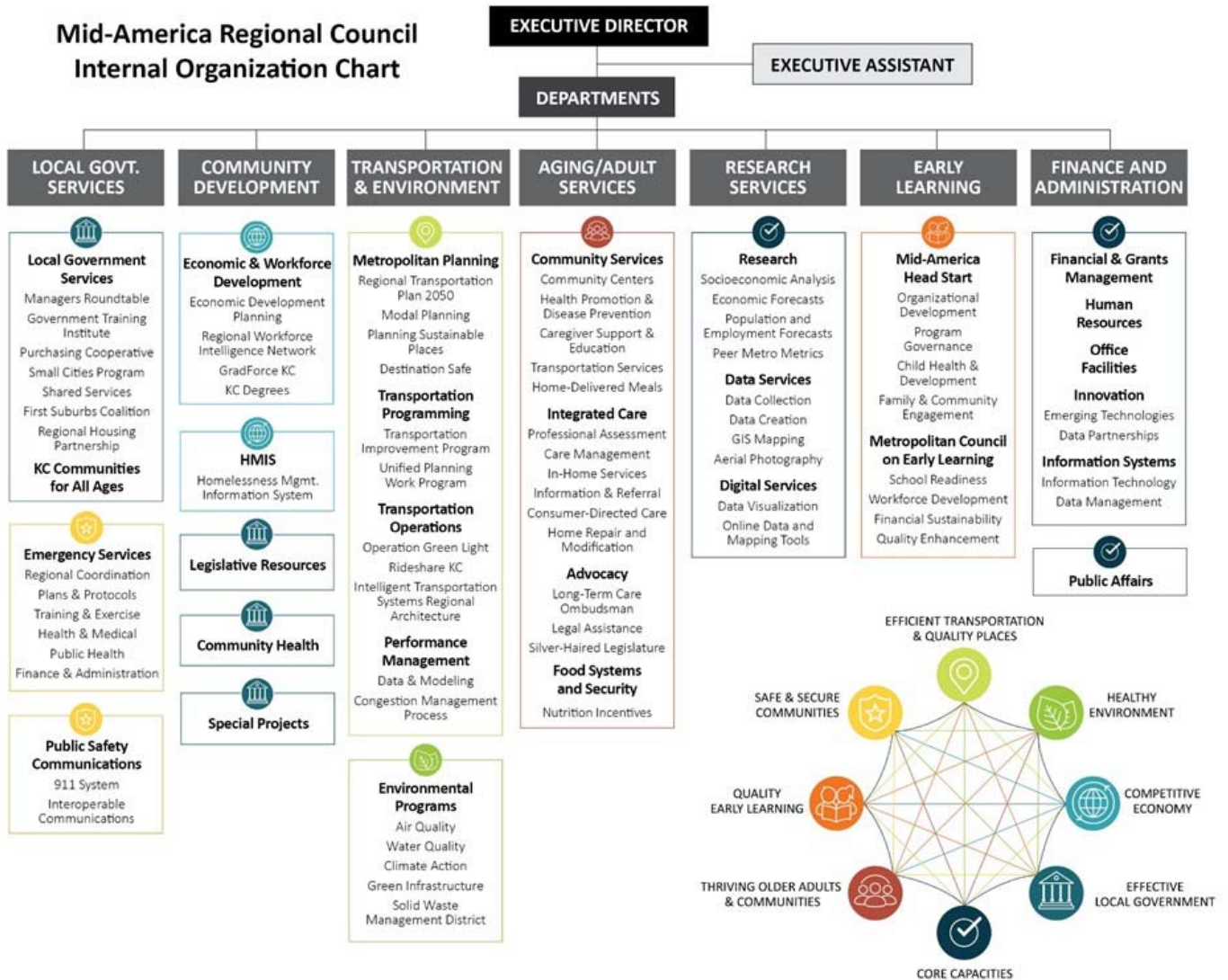
- Partners in Quality
- Head Start Policy Council
- Head Start Advisory Committee
- Head Start Health Advisory Committee



### EXEMPLARY CORE CAPACITIES

- Regional Association of Public Information Officers





MARC is administratively organized into seven departments. Each department director oversees programs that align with the eight policy goals shown in the diagram above, although much of this work is interconnected across departmental and program lines, and the agency’s core capacities (research, finance, human resources, information technology and public affairs) support all programs.

## LIST OF OFFICERS AND BOARD OF DIRECTORS

As of December 31, 2022

### *OFFICERS*

*Carson Ross  
Chair*

*Janeé Hanzlick  
1<sup>st</sup> Vice Chair*

*Beto Lopez  
2<sup>nd</sup> Vice Chair*

*Damien Boley  
Treasurer*

*Holly Grummert  
Secretary*

*David A. Warm  
Executive Director*

### *BOARD OF DIRECTORS*

<i>Member</i>	<i>Director</i>	<i>Alternate Director</i>
Cass County, Missouri	Bob Huston Presiding Commissioner	Ryan Johnson Commissioner
Represents municipalities in Cass County	Kristofer Turnbow Mayor, Raymore, Missouri	
Clay County, Missouri	Jerry Nolte Presiding Commissioner  Victor Hurlbert Auditor	
Represents municipalities other than KCMO in Clay County	Damien Boley Mayor, Smithville, Missouri	Randy Pogue Mayor, Kearney, Missouri
Jackson County, Missouri	Frank White Jr. County Executive  Scott Burnett Member, County Legislature	
Represents municipalities other than KCMO, Lee's Summit, and Independence in Jackson County	Carson Ross Mayor, Blue Springs, Missouri	Mike McDonough Mayor, Raytown, Missouri
Platte County, Missouri	Ron Schieber Presiding Commissioner  Dagmar Wood Commissioner	
Ray County, Missouri	Bob King Presiding Commissioner	
Kansas City, Missouri	Quinton Lucas Mayor  Eric Bunch Councilmember  Heather Hall Councilmember Brandon Ellington Councilmember	

Continued



## LIST OF OFFICERS AND BOARD OF DIRECTORS

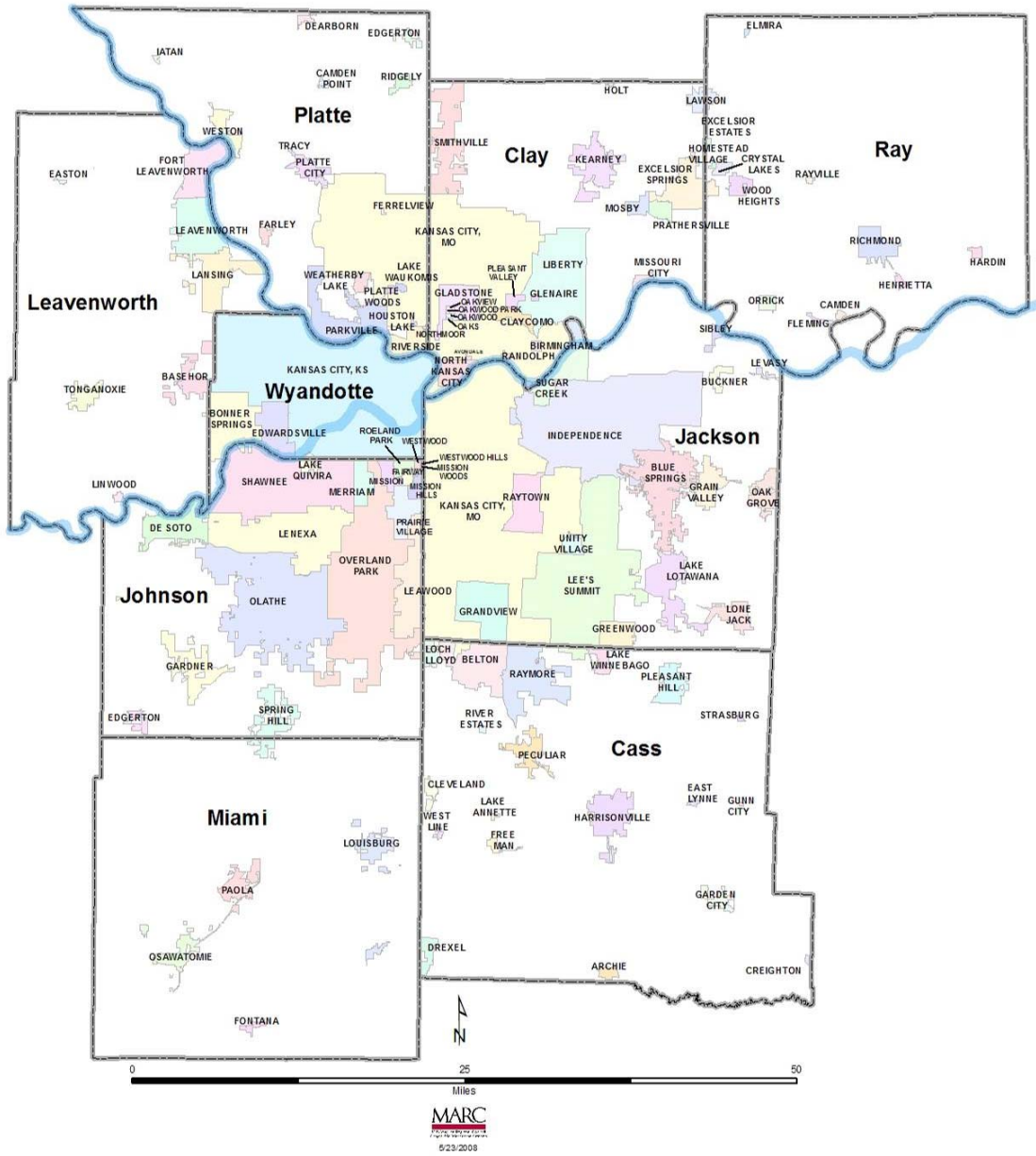
As of December 31, 2022

Continued

BOARD OF DIRECTORS		
<i>Member</i>	<i>Director</i>	<i>Alternate Director</i>
Independence, Missouri	Rory Rowland Mayor	
	Dan Hobart Councilmember	
Lee's Summit, Missouri	Bill Baird Mayor	Beto Lopez Mayor Pro Tem
Johnson County, Kansas	Ed Eilert Commission Chairman Janeé Hanzlick Commissioner	Becky Fast Chairman's Designee
Represents municipalities other than Overland Park and Olathe in Johnson County	David Dickey Mayor, Mission Hills, Kansas	Erik Mikkelson Mayor, Prairie Village, Kansas
	Michael Boehm Mayor, Lenexa, Kansas	Rick Walker Mayor, De Soto, Kansas
Leavenworth County, Kansas	Doug Smith Commissioner	Vernon Fields Councilmember, Basehor, Kansas
	Jeff Culbertson Commissioner	
Miami County, Kansas	Rob Roberts Commissioner	Tyler Vaughan Commissioner
Unified Government of Wyandotte County/Kansas City, Kansas	Tyrone Garner Mayor, CEO	Mike Kane Commissioner
	Angela Markley Commissioner	Brian McKiernan Commissioner
	Harold Johnson Commissioner	
Represents municipalities other than KCK in Wyandotte County	VACANT	Jeff Harrington Mayor, Bonner Springs, Kansas
Overland Park, Kansas	Curt Skoog Mayor	Logan Heley (Mayor's Designee) Councilmember
	Holly Grummert Councilmember	
Olathe, Kansas	John Bacon Mayor	Marge Vogt (Mayor's Designee) Councilmember

# MID-AMERICA REGIONAL COUNCIL

## Kansas City Metropolitan Area



## FINANCIAL SECTION

## Independent Auditors' Report

Board of Directors  
Mid-America Regional Council  
Kansas City, Missouri

### Report On The Audit Of The Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mid-America Regional Council, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise Mid-America Regional Council's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mid-America Regional Council as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### *Basis For Opinions*

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

#### *Emphasis Of Matter*

As discussed in Note (1)B to the financial statements, MARC implemented the provisions of Governmental Accounting Standards Board Statement Number 87, *Leases*. Our opinion is not modified with respect to this matter.

#### *Responsibilities Of Management For The Financial Statements*

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

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

### ***Auditors' Responsibilities For The Audit Of The Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mid-America Regional Council'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 Mid-America Regional Council's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 16 through 26 and the Schedule of Changes in Total OPEB Liability and Related Ratios on page 61 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express

an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Mid-America Regional Council's basic financial statements. The combining and individual fund financial statements and schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

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

### ***Other Information***

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2023 on our consideration of Mid-America Regional Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mid-America Regional Council's internal control over financial reporting and compliance.

*RubinBrown LLP*

June 27, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of Mid-America Regional Council (MARC) offers this discussion and analysis of the financial performance for the year ended December 31, 2022. Readers should review the information contained here, as well as the information contained in the letter of transmittal, notes to the basic financial statements and financial statements to enhance their understanding of MARC's performance. The intent of this discussion and analysis is to summarize MARC's financial performance.

### *Financial Highlights*

- The total assets and deferred outflows of resources of MARC governmental activities exceeded its liabilities and deferred inflows of resources as of December 31, 2022, by \$7,720,922 (net position). Of this amount, \$2,939,370 represents MARC's unrestricted net position while MARC's net investment in capital assets is \$4,781,552.
- Cash and investments increased by \$769,577, or 6.6% from \$11,615,829 in 2021 to \$12,385,406 in 2022 due to timing and program expansion.
- The accounts payable liability decreased \$975,236, or 11.2% from \$8,724,569 in 2021 to \$7,749,333 in 2022, due to the timing of processing third-party contractor invoices. Care is taken to match the expense with the year in which the benefit was received, though actual payment takes place when the invoice is received.
- MARC's total net position increased \$466,782 or 5% due to a significant increase in the net position of MARC's business-type activities.
- In fiscal year 2022, MARC's operating grant revenues increased by \$2,967,866, or 4.5% from \$65,890,168 in 2021 to \$68,858,034 in 2022. This increase is primarily due to an increase in Aging grants which had a 40 percent increase over 2021. The operating grant revenues of the business-type activities increased by \$210,781, or 63% from \$334,404 in 2021 to \$545,185 in 2022 which is primarily due to fluctuations in private funds from the Managed Services Network and Other Local Funds.
- Transportation project fee revenues decreased by \$743,489 to \$15,000 in 2022 from \$758,489 in 2021. These fees are assessed in even-numbered years when project award decisions for local government transportation projects are made. These fees are billed during the subsequent odd-numbered years as the transportation projects are underway.
- The fringe benefit/indirect costs allocation pool increased \$328,041, from a deficit of \$205,314 in 2021, to a surplus of \$122,727 in 2022. The total amount of indirect costs and fringe benefits is allocated between programs and reviewed annually to ensure accuracy. Fluctuations from year to year arise when the actual quantity used of the allocation differs.



- MARC implemented GASB Statement No. 87 in fiscal year 2022. GASB Statement No. 87 requires all leases with terms exceeding one year to be recognized as both a “right-to-use” asset and a lease liability on the Statement of Net Position. MARC reported a right-to-use asset of \$3,511,173 and a corresponding liability of \$3,560,761 due to the adoption of this guidance. \$963,012 of the lease liability is due within one year while \$2,597,749 of the liability is due in more than one year.

### Overview of the Financial Statements

MARC's basic financial statements include three components:

1. The Government-Wide Financial Statements – These statements provide both long-term and short-term information about MARC's overall financial status. The government -wide financial statements are designed to provide readers with a broad overview of MARC's finances.
2. The Fund Financial Statements – These statements focus on individual parts of MARC, reporting MARC's operations in more detail than the government-wide statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.
3. Notes to the Basic Financial Statements – The notes explain some of the information in the financial statements and provide more detail that is essential for the reader's understanding of the financial statements.

Additionally, required, and other supplementary information are included in this report to provide additional information to the reader.

### Government-wide Financial Statements

The government-wide financial statements have been prepared using the accrual basis of accounting. The focus of these statements is MARC's long-term financial picture, and present readers with the overview of MARC's governmental and business-type activities in a manner similar to a private-sector business.

The two government-wide statements report MARC's net position and how it changed. Net position is one way to measure MARC's financial health.

The Statement of Net Position - reports all of MARC's assets, deferred outflows, liabilities, deferred inflows and net position. Over time, the increases and decreases in net position can be monitored to determine whether MARC's financial position is improving or deteriorating.

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

The Statement of Activities - shows how MARC's net position changed during the fiscal year. This statement shows the revenues and expenses related to specific programs and how much program support came from MARC's local government appropriations. Since this statement is prepared on the accrual basis of accounting, all revenues and expenses are reported as the underlying event occurs, regardless of when cash is actually received.

The governmental activities reflect MARC's core services including early learning, community development, emergency services, environmental planning, transportation, aging and adult services. These governmental activities are principally supported by grants, and 155 grants were active during 2022.

The business-type activities reflect private sector-type operations including the Government Training Institute, CORE 4, Educare program, Managed Services Network, Veterans Directed Home and Community-Based Services, Government Innovations Forum, small cities consulting program, aerial photography program, and the cooperative purchasing program.

### Fund Financial Statements

MARC uses three types of funds to manage its resources: governmental, proprietary, and fiduciary. A fund is a grouping of related accounts separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations.

Governmental funds – All of MARC's basic services are reported in governmental funds, which are prepared on the modified accrual basis. Under the modified accrual basis, revenues are recognized when they become measurable and available, while expenditures are recognized when the related fund liability is incurred. The exception is long-term debt and other similar items which are recorded when due. The focus of these reports is on the short-term financial resources available to operations reported, rather than MARC as a whole. The information reported in these statements can be compared to the governmental activities information in the government-wide statements. The reconciliation at the end of the governmental fund financial statements details the relationship between the two types of financial statements.

MARC maintains four governmental funds (General Fund, two Special Revenue Funds, and a Capital Projects Fund), all of which are major funds. Information is presented for each in the *Balance Sheet – Governmental Funds* and in the *Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds*.

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

Proprietary funds - Financial statements are prepared on the accrual basis of accounting wherein revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. MARC follows the cost of services or "economic resources" measurement focus, under which all assets and all liabilities associated with the activity of providing training and consulting services are included within the fund. MARC only uses one type of proprietary fund, Enterprise funds, which are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail.

Fiduciary funds – Resources held by MARC for the benefit of a third party are reported in fiduciary funds. Because these resources are not available for MARC's operation, they are not presented in the government-wide financial statements. MARC's fiduciary funds include the Private-Purpose Trust Fund and Custodial Funds shown on the fiduciary fund statements. Additional schedules for the Custodial Funds can be found in the supplementary information following the notes to the financial statements.

### **Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### **Required Supplementary Information**

In addition to the basic financial statements and notes described above, required supplementary information regarding MARC's funding for postemployment benefits other than pensions have been included.

### **Other Supplementary Information**

Other supplementary information presents combined and individual statements for non-major funds. The statistical section also includes schedules reporting financial activity for the last 10 years, and other miscellaneous data.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. MARC's assets and deferred outflows exceeded liabilities and deferred inflows by \$7,720,922 as of December 31, 2022. Of this amount \$4,781,552 reflects the net investment in capital assets used to operate and provide services; consequently, these assets are not available for future implementation. The unrestricted net position has a balance of \$2,939,370 which is available for future needs of the organization.

The Proprietary Fund is reported as business-type activities on the *Statement of Net Position*, which shows a balance of \$2,082,280 cumulative net position as of December 31, 2022.

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

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

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Assets</b>						
Cash and investments	\$ 12,385,406	\$ 11,615,829	\$ —	\$ —	\$ 12,385,406	\$ 11,615,829
Accounts receivable	14,397,686	14,490,933	853,304	763,189	15,250,990	15,254,122
Prepaid items	555,542	773,094	—	—	555,542	773,094
Internal balances	(1,228,976)	(871,283)	1,228,976	871,283	—	—
Capital and right to use assets, net	8,342,313	8,140,349	—	—	8,342,313	8,140,349
<b>Total assets</b>	<b>34,451,971</b>	<b>34,148,922</b>	<b>2,082,280</b>	<b>1,634,472</b>	<b>36,534,251</b>	<b>35,783,394</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows related to OPEB	120,702	135,656	—	—	120,702	135,656
<b>Liabilities</b>						
Other liabilities and unearned revenue	\$ 21,665,320	\$ 20,567,629	\$ —	\$ —	\$ 21,665,320	\$ 20,567,629
Long-term liabilities:						
Lease liability	3,560,761	4,491,035	—	—	3,560,761	4,491,035
Other postemployment benefits	209,840	209,040	—	—	209,840	209,040
Accrued vacation and sick leave	1,231,568	1,132,220	—	—	1,231,568	1,132,220
<b>Total liabilities</b>	<b>26,667,489</b>	<b>26,399,924</b>	<b>—</b>	<b>—</b>	<b>26,667,489</b>	<b>26,399,924</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows related to OPEB	184,262	182,706	—	—	184,262	182,706
<b>Net Position</b>						
Net investment in capital assets	\$ 4,781,552	\$ 3,649,314	\$ —	\$ —	\$ 4,781,552	\$ 3,649,314
Unrestricted	2,939,370	4,052,634	2,082,280	1,634,472	5,021,650	5,687,106
<b>Total net position</b>	<b>\$ 7,720,922</b>	<b>\$ 7,701,948</b>	<b>\$ 2,082,280</b>	<b>\$ 1,634,472</b>	<b>\$ 9,803,202</b>	<b>\$ 9,336,420</b>

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The following table reflects the condensed Statement of Activities for the years ended December 31, 2022 and 2021.

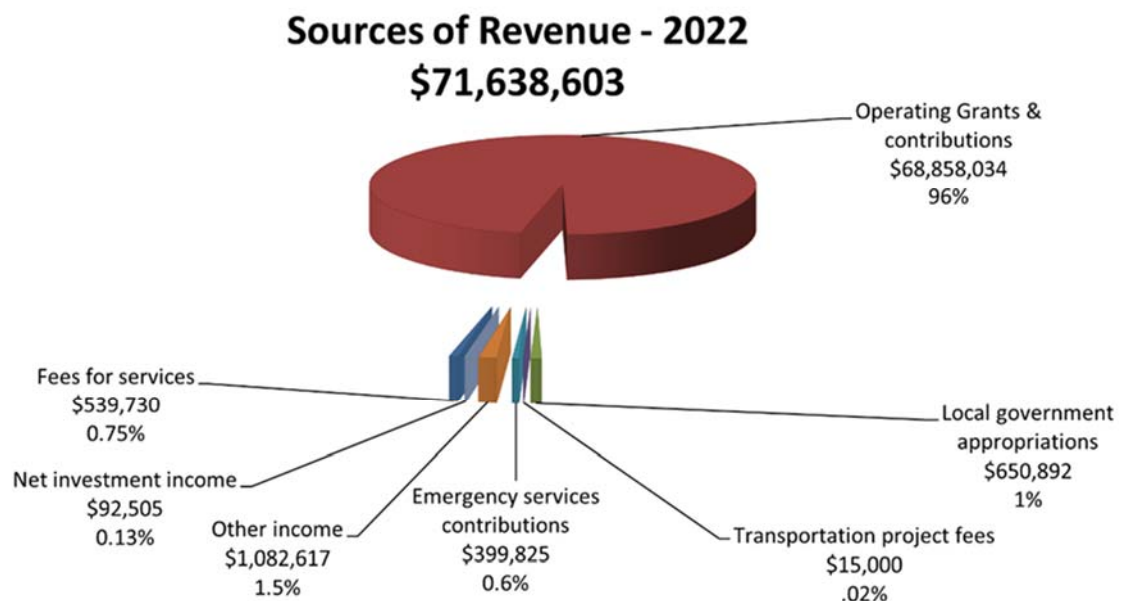
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Program revenues:</b>						
Fees for services	\$ 539,730	\$ 174,270	\$ 2,448,432	\$ 1,971,804	\$ 2,988,162	\$ 2,146,074
Operating grants	68,858,034	65,890,168	545,185	334,404	69,403,219	66,224,572
<b>General revenues:</b>						
Local government						
appropriations	650,892	646,985	—	—	650,892	646,985
Transportation project fees	15,000	758,489	—	—	15,000	758,489
Emergency services						
contributions	399,825	425,896	—	—	399,825	425,896
Investment earnings	92,505	104,662	—	—	92,505	104,662
Miscellaneous income	1,082,617	544,478	—	—	1,082,617	544,478
<b>Total revenues</b>	<b>71,638,603</b>	<b>68,544,948</b>	<b>2,993,617</b>	<b>2,306,208</b>	<b>74,632,220</b>	<b>70,851,156</b>
<b>Expenses:</b>						
General government	1,386,096	1,226,296	—	—	1,386,096	1,226,296
Special programs	70,214,033	66,101,954	—	—	70,214,033	66,101,954
Governmental training and consulting services	—	—	2,565,309	2,002,299	2,565,309	2,002,299
<b>Total expenses</b>	<b>71,600,129</b>	<b>67,328,250</b>	<b>2,565,309</b>	<b>2,002,299</b>	<b>74,165,438</b>	<b>69,330,549</b>
Increase (decrease) in net position before transfers	38,474	1,216,698	428,308	303,909	466,782	1,520,607
<b>Transfers</b>	<b>(19,500)</b>	<b>(19,500)</b>	<b>19,500</b>	<b>19,500</b>	<b>—</b>	<b>—</b>
Change in net position	18,974	1,197,198	447,808	323,409	466,782	1,520,607
Net Position - beginning	7,701,948	6,504,750	1,634,472	1,311,063	9,336,420	7,815,813
Net Position - ending	<b>\$ 7,720,922</b>	<b>\$ 7,701,948</b>	<b>\$ 2,082,280</b>	<b>\$ 1,634,472</b>	<b>\$ 9,803,202</b>	<b>\$ 9,336,420</b>

Total operating grants increased in 2022 by \$3,178,647, or 4.8%. The increase is largely attributable to expanded programs and services in Aging, and fluctuations in Emergency Services related to capital. The operating grant revenues of the business-type activities increased by \$210,781, primarily due to an increased volume of private funds from Managed Services Network and Other Local Funds.

**Governmental Activities**

Governmental activities include the General Fund, which is the general operating fund for MARC, in addition to two special revenue funds and a capital projects fund. Overall, revenues (not including transfers) increased \$3,093,655, or 4.5% from 2021, due primarily to an increase in the operating grants and contributions.

As illustrated by the following graph, 96% of MARC’s revenues are from operating grants and contributions.



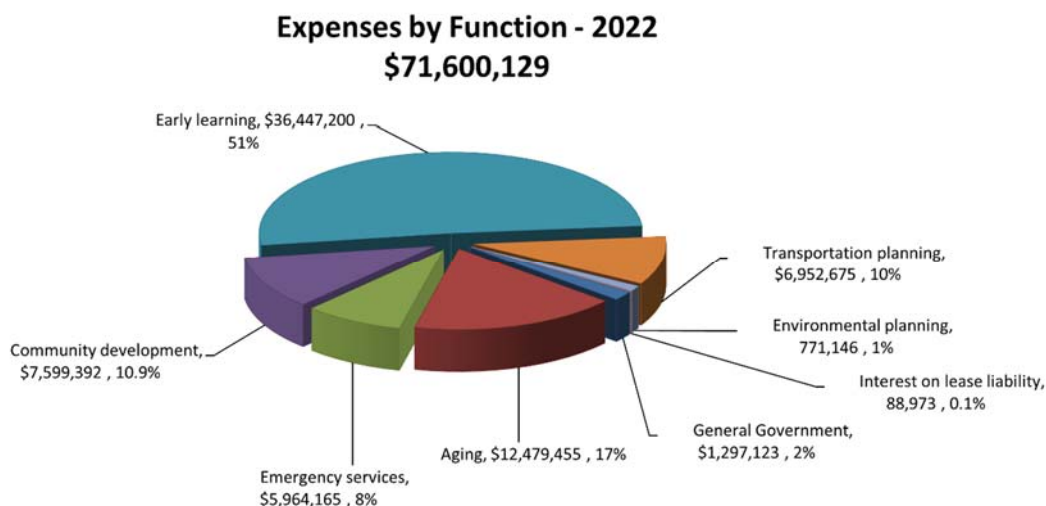
Local government appropriations include dues from the 14 member governments and voluntary dues from cities within the metropolitan area. The statistical section includes a schedule showing the local government appropriations for the last 10 years.

MARC allocates its fringe benefits and indirect costs to its programs and activities based upon rates negotiated with the U.S. Department of Health and Human Services (HHS). Fringe benefit/indirect costs allocation are recategorized from an expense to a revenue. The amounts that are allocated vary from actual costs, resulting in a surplus or a deficit. A deficit of \$205,314 was incurred in 2021 and a surplus of \$122,727 was incurred in 2022. The surpluses/deficits are rolled over to future years in an even/odd year cycle when the rates are negotiated with HHS.

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The net cost of each program is an important indicator of the financial burden placed on revenues.



Additional information about program and general revenues may be found on the Statement of Activities located on page 28.

The expenditures in governmental activities were incurred for supporting the salaries of program and administrative personnel in addition to other efforts related to regional issues. Capital outlay is also included. Total governmental activity expenditures increased by \$4,271,879 or 6.3% in fiscal year 2022, due largely to increased activity in Aging and Community Development.

	Total Cost of Services			Net Cost of Services		
	2022	2021	% Change	2022	2021	% Change
General Government	\$ 1,297,123	\$ 1,226,296	5.8%	\$ (1,269,778)	\$ (1,211,206)	4.8%
Aging	12,479,455	9,125,498	36.8%	(442,429)	(677,790)	-34.7%
Emergency services	5,964,165	6,764,249	-11.8%	(831,290)	730,617	-213.8%
Community development	7,599,392	6,262,749	21.3%	768,808	824,805	-6.8%
Early learning	36,447,200	35,743,018	2.0%	(5,809)	(439,726)	-98.7%
Transportation planning	6,952,675	7,722,245	-10.0%	(13,070)	(350,324)	-96.3%
Environmental planning	771,146	484,195	59.3%	(319,824)	(140,188)	128.1%
Interest on lease liability	88,973	—	0.0%	(88,973)	—	0.0%
	<u>\$ 71,600,129</u>	<u>\$ 67,328,250</u>	<u>6.3%</u>	<u>\$ (2,202,365)</u>	<u>\$ (1,263,812)</u>	<u>74.3%</u>

The MARC Board established a transportation planning reserve that is funded by 10 percent of the local dues. Additionally, transportation project fees are collected, which are half of a percent of project awards. Fees are assessed in odd years as projects are awarded to local governments and organizations in the region. Because funds are programmed every two years, significant fluctuations in the reserve balance can occur from year to year. The administrative fee was adjusted from 0.05% to 0.10% in 2021. The reserve balance is projected to decrease to \$1,324,897 at the end of 2023.



## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

A funding strategy is in place to raise local funds to supplement federal, state, and existing local funds to sustain the region's emergency services and homeland security core capacities. The funding received in 2021 and 2022 totaled \$425,896 and \$399,825, respectively. The funds are used to cover expenses in the Special Revenue Fund not funded by federal homeland security and emergency grants.

The MARC Board established a goal to increase the unassigned fund balance to an amount equal to 12 percent of annual direct salaries, fringe benefits, indirect costs and rent, excluding pass-through programs. The 12 percent goal, based upon the 2022 budget, is \$2,217,527. The actual long-term contingency ending balance as of December 31, 2022, is \$1,760,070, or 79.4%.

### Analysis of the Fund Financial Statements

**General Fund.** The fund balance decreased 12% or \$586,357 largely driven by timing of amounts due to other funds. Additional information regarding the fund balance may be found on the Statement of Revenues, Expenditures and Changes in Fund Balances starting on page 30.

**Special Revenue Fund.** The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, such as transportation planning, homeland security, environmental planning, or meals for the elderly. Because these restricted grants operate primarily on a reimbursement basis, revenues, expenditures, and transfers provided by the General Fund result in a zero-fund balance. Grants receivables are recorded only to the extent that allowable reimbursement expenditures have been incurred.

Additional information on Expenditures by program area, as reported on the *Schedule of Revenues, Expenditure, and Changes in Fund Balance — Final Budget to Actual — Special Revenue Fund* (Schedule 2), can be found on page 63.

**Proprietary Fund.** MARC has several activities where users are charged fees for services and are accounted for in the proprietary fund. The net position in the proprietary fund increased \$447,808, or 27.4% from \$1,634,472 in 2021 to \$2,082,280 in 2022. A positive net position indicates that the financial position has improved and that the cost of the services has been covered. Additional information about the proprietary fund may be found on the Statement of Revenues, Expenses, and Changes in Net Position located on page 33.

**Capital Projects Fund.** MARC's Capital Projects Fund accounts for major infrastructure improvement projects. The fund balance decreased \$410,249, or 86% from 2021. The underlying reason for the decrease was the completion of the Next Generation 911 system.

## MID-AMERICA REGIONAL COUNCIL

### MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

#### Budget to Actual

The Board adopted the 2022 Budget and Workplan in December of 2021. The following schedules detail changes from the final budget to actual and are located on pages 62 – 64.

Schedule 1 - Revenues, Expenditures, and Changes in Fund Balance – Final Budget to Actual  
- **General Fund**

Schedule 2 - Revenues, Expenditures, and Changes in Fund Balance – Final Budget to Actual  
– **Special Revenue Fund**

Schedule 3 - Revenues, Expenditures, and Changes in Fund Balance – Final Budget to Actual  
– **Proprietary Fund**

#### Capital Assets

MARC's capital assets, net of depreciation, total was \$8,342,313 as of December 31, 2022. The January 1, 2022 balance was restated due to the implementation of GASB Statement No. 87 and resulted in a \$4,491,035 increase in the beginning balance. The net change from 2021 to 2022 was \$201,934 or 2.5% over 2021. The fluctuation is primarily due to activity in 911 call-taking programs, RAMBIS and traffic signal equipment and program vehicles. Additional information on MARC's capital assets can be found in note (3)C.

#### Long-Term Debt Activity

As of December 31, 2022, MARC had \$3,560,761 in long-term debt related to a capital lease obligation which represents a long-term contractual agreement. \$963,012 is due within one year while \$2,597,749 is due in more than one year.

#### Economic Condition and Next Year's Programs

MARC's future revenue outlook will be positively affected by the influx of recovery and renewal programs, along with several new grants and increases to existing grants. MARC's programs and activities are funded by a wide variety of grants from federal, state, and local governments and contributions from foundations and civic organizations. The 2023 budget projects a \$23,165,542, or 28% increase in expenditures over the revised 2022 budget. The Special Revenue fund makes up about 79% of the overall increase and reflects the increase in anticipated grant activity.

### **Requests for Information**

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

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF NET POSITION December 31, 2022

	Primary Government		Exhibit A
	Governmental	Nonmajor	Total
	Activities	Business-Type Activities	
<b>Assets</b>			
Cash	\$ 8,196,374	\$ —	\$ 8,196,374
Investments	4,189,032	—	4,189,032
Accounts receivable:			
Customers and users	—	853,304	853,304
Granting agencies	13,302,126	—	13,302,126
Due from 911 participating counties	506,857	—	506,857
Other	562,112	—	562,112
Advances to contractors	26,591	—	26,591
Prepaid items	555,542	—	555,542
Internal balances	(1,228,976)	1,228,976	—
Capital assets, non-depreciable:			
Construction in progress:			
911 call-taking equipment	1,837,528	—	1,837,528
Capital and right to use assets, net:			
Office furniture and equipment	174,765	—	174,765
Vehicles	3,686	—	3,686
Right to use assets - building and improvements	3,511,173	—	3,511,173
Buildings - Head Start program	881,083	—	881,083
911 call-taking equipment	1,610,267	—	1,610,267
911 RAMBIS equipment	52,650	—	52,650
Traffic signal communications equipment	6,794	—	6,794
Traffic signal program vehicles	264,367	—	264,367
Total assets	34,451,971	2,082,280	36,534,251
<b>Deferred Outflows of Resources</b>			
Deferred outflows related to OPEB	120,702	—	120,702
<b>Liabilities</b>			
Accounts payable	7,749,333	—	7,749,333
Accrued payroll, payroll taxes and fringe benefits	519,334	—	519,334
Unearned revenue	13,396,653	—	13,396,653
Lease liability:			
Due within one year	963,012	—	963,012
Due in more than one year	2,597,749	—	2,597,749
Other post employment benefits:			
Due in more than one year	209,840	—	209,840
Accrued vacation and sick leave:			
Due within one year	839,672	—	839,672
Due in more than one year	391,896	—	391,896
Total liabilities	26,667,489	—	26,667,489
<b>Deferred Inflows of Resources</b>			
Deferred inflows related to OPEB	184,262	—	184,262
<b>Net Position</b>			
Net investment in capital assets	4,781,552	—	4,781,552
Unrestricted	2,939,370	2,082,280	5,021,650
Total net position	\$ 7,720,922	\$ 2,082,280	\$ 9,803,202

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

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF ACTIVITIES For The Year Ended December 31, 2022

Functions/Programs	Exhibit B					
				Net (Expense) Revenue and Changes in Net Position		
	Program Revenues			Primary Government		
	Expenses	Fees for Services	Operating Grants and Contributions	Governmental Activities	Nonmajor Business-Type Activities	Total
<b>Governmental Activities:</b>						
General Government	\$ 1,297,123	\$ 27,345	\$ —	\$ (1,269,778)	\$ —	\$ (1,269,778)
Aging	12,479,455	357,980	11,679,046	(442,429)	—	(442,429)
Emergency services	5,964,165	4,528	5,128,347	(831,290)	—	(831,290)
Community development	7,599,392	118,015	8,250,185	768,808	—	768,808
Early learning	36,447,200	31,612	36,409,779	(5,809)	—	(5,809)
Transportation planning	6,952,675	—	6,939,605	(13,070)	—	(13,070)
Environmental planning	771,146	250	451,072	(319,824)	—	(319,824)
Interest on lease liability	88,973	—	—	(88,973)	—	(88,973)
Total governmental activities	71,600,129	539,730	68,858,034	(2,202,365)	—	(2,202,365)
<b>Business-type activities:</b>						
Governmental training and consulting services	2,565,309	2,448,432	545,185	—	428,308	428,308
Total primary government	<u>\$ 74,165,438</u>	<u>\$ 2,988,162</u>	<u>\$ 69,403,219</u>			
<b>General revenues:</b>						
Local government appropriations				650,892	—	650,892
Transportation project fees				15,000	—	15,000
Emergency services contributions				399,825	—	399,825
Miscellaneous income				1,082,617	—	1,082,617
Investment earnings				92,505	—	92,505
Transfers				(19,500)	19,500	—
Total general revenues and transfers				2,221,339	19,500	2,240,839
Change in net position				18,974	447,808	466,782
Net position - beginning of year				7,701,948	1,634,472	9,336,420
Net position - end of year				<u>\$ 7,720,922</u>	<u>\$ 2,082,280</u>	<u>\$ 9,803,202</u>

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

# MID-AMERICA REGIONAL COUNCIL

## BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2022

	General	Special Revenue	MARC CSC	Capital Projects	Exhibit C Total
<b>Assets</b>					
Cash	\$ 8,181,389	\$ —	\$ 14,985	\$ —	\$ 8,196,374
Investments	4,189,032	—	—	—	4,189,032
Accounts receivable - granting agencies	—	11,580,108	1,722,018	—	13,302,126
Accounts receivable - 911 participating counties	405,424	—	—	101,433	506,857
Accounts receivable - other	562,112	—	—	—	562,112
Accounts receivable - advances to contractors	14,985	11,606	—	—	26,591
Due from other funds	—	—	540,563	6,503,053	7,043,616
Prepaid items	487,494	—	—	68,048	555,542
Total assets	<u>\$ 13,840,436</u>	<u>\$ 11,591,714</u>	<u>\$ 2,277,566</u>	<u>\$ 6,672,534</u>	<u>\$ 34,382,250</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$ 7,749,333	\$ —	\$ —	\$ —	\$ 7,749,333
Accrued payroll, payroll taxes and fringe benefits	519,334	—	—	—	519,334
Due to other funds	1,063,182	7,209,410	—	—	8,272,592
Unearned revenue - granting agencies	—	4,382,304	2,277,566	—	6,659,870
Unearned revenue - 911 participating counties	—	—	—	6,604,486	6,604,486
Unearned revenue - other	132,297	—	—	—	132,297
Total liabilities	<u>9,464,146</u>	<u>11,591,714</u>	<u>2,277,566</u>	<u>6,604,486</u>	<u>29,937,912</u>
Fund Balances:					
Nonspendable:					
Prepaid items	487,494	—	—	68,048	555,542
Committed:					
Capital projects	—	—	—	—	—
Accrued vacation and sick leave	1,231,568	—	—	—	1,231,568
Unassigned					
General fund	2,657,228	—	—	—	2,657,228
Total fund balances	<u>4,376,290</u>	<u>—</u>	<u>—</u>	<u>68,048</u>	<u>4,444,338</u>
Total liabilities and fund balances	<u>\$ 13,840,436</u>	<u>\$ 11,591,714</u>	<u>\$ 2,277,566</u>	<u>\$ 6,672,534</u>	

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

Capital and right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	8,342,313
Lease liability	(3,560,761)
Other post employment benefits	(209,840)
Deferred outflows related to OPEB	120,702
Deferred inflows related to OPEB	(184,262)
Long-term liabilities, including accrued vacation and sick leave, are not due and payable in the current period and therefore are not reported in the funds.	<u>(1,231,568)</u>

Net position of governmental activities \$ 7,720,922

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

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS For The Year Ended December 31, 2022

	General	Special Revenue	MARC CSC	Capital Projects	Exhibit D Total
<b>Revenues:</b>					
Grants	\$ —	\$ 53,517,801	\$ 6,742,420	\$ 240,362	\$ 60,500,583
Contributed services – consultants, etc.	—	—	—	—	—
Contributed services – third party	—	8,315,320	—	—	8,315,320
Local government appropriations	650,892	—	—	—	650,892
Transportation project fees	15,000	—	—	—	15,000
Emergency services contributions	399,825	—	—	—	399,825
Net investment income	72,706	19,631	168	—	92,505
Program income	—	187,981	9,479	—	197,460
Fees for services/events	27,345	153,733	80,596	—	261,674
Settlement of vacation and sick leave	99,347	—	—	—	99,347
Other income	3,230	128,252	—	851,788	983,270
Fringe benefit/indirect costs allocation	122,727	—	—	—	122,727
Total revenues	<u>1,391,072</u>	<u>62,322,718</u>	<u>6,832,663</u>	<u>1,092,150</u>	<u>71,638,603</u>
<b>Expenditures:</b>					
Current programs:					
Aging	—	12,115,598	342,905	—	12,458,503
Emergency services	—	5,369,046	—	—	5,369,046
Community development	—	1,488,152	6,103,907	—	7,592,059
Early learning	—	36,245,060	71,791	—	36,316,851
Transportation planning	—	6,929,808	—	—	6,929,808
Environmental planning	—	457,254	313,892	—	771,146
CSC local activity	—	—	168	—	168
MARC local activity	635,983	—	—	—	635,983
Debt service:					
Principal	547,712	382,562	—	—	930,274
Interest	52,384	36,589	—	—	88,973
Capital outlay	20,499	—	—	1,502,399	1,522,898
Total expenditures	<u>1,256,578</u>	<u>63,024,069</u>	<u>6,832,663</u>	<u>1,502,399</u>	<u>72,615,709</u>
Excess of revenues over (under) expenditures	<u>134,494</u>	<u>(701,351)</u>	<u>—</u>	<u>(410,249)</u>	<u>(977,106)</u>
<b>Other financing sources (uses):</b>					
Transfers (out)/in	<u>(720,851)</u>	<u>701,351</u>	<u>—</u>	<u>—</u>	<u>(19,500)</u>
Total other financing sources (uses)	<u>(720,851)</u>	<u>701,351</u>	<u>—</u>	<u>—</u>	<u>(19,500)</u>
Change in fund balance	(586,357)	—	—	(410,249)	(996,606)
Fund balance, beginning of year	<u>4,962,647</u>	<u>—</u>	<u>—</u>	<u>478,297</u>	<u>5,440,944</u>
Fund balance, end of year	<u>\$ 4,376,290</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 68,048</u>	<u>\$ 4,444,338</u>

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



## MID-AMERICA REGIONAL COUNCIL

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENT FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2022

Exhibit E

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

Net change in fund balance - total governmental funds	\$ (996,606)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Depreciation and amortization	(1,782,275)
Capital outlays	1,984,239
Loss from disposals	—

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Principal payments on lease liability	930,274
Increase in OPEB Obligation	(800)
Increase in deferred outflows for OPEB	(14,954)
Decrease in deferred inflows for OPEB	(1,556)
Settlement of vacation and sick leave	(99,348)

Change in net position of governmental activities	<u>\$ 18,974</u>
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The notes to the basic financial statements are an integral part of this statement.

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF NET POSITION - PROPRIETARY FUND (NONMAJOR) December 31, 2022

Exhibit F

**Assets:**

Current Assets:

Accounts receivable - customers	\$ 853,304
Due from other funds	<u>1,228,976</u>
Total assets	<u>2,082,280</u>

**Liabilities and Net Position:**

Current Liabilities:

Unearned revenue	<u>—</u>
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Net Position:

Unrestricted	<u>\$ 2,082,280</u>
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The notes to the basic financial statements are an integral part of this statement.

## MID-AMERICA REGIONAL COUNCIL

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUND (NONMAJOR) For The Year Ended December 31, 2022

Exhibit G

#### Operating Revenues:

Fees for services/events	\$ 2,448,432
Other federal and local funds	194,673
Local dues and fees	253,379
Private funds	97,133

Total operating revenues 2,993,617

#### Operating Expenses:

Contractual services	1,220,207
Fringe benefits allocated	285,932
Indirect costs allocated	279,040
Meals for the elderly	13,541
Meetings/travel	32,575
Memberships/periodicals	1,805
Other	70,575
Postage	157
Printing/reproduction	642
Rent/utilities/maintenance	32,755
Salaries	586,068
Supplies	36,186
Training	5,826

Total operating expenses 2,565,309

Operating income 428,308

#### Transfers in

19,500

Change in net position 447,808

Net position, beginning of year 1,634,472

Net position at end of year \$ 2,082,280

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

## MID-AMERICA REGIONAL COUNCIL

### STATEMENT OF CASH FLOWS - PROPRIETARY FUND (NONMAJOR) For The Year Ended December 31, 2022

Exhibit H

**Cash flows from operating activities:**

Receipts from customers and users	\$ 2,545,809
Payments to suppliers and contractors	<u>(2,565,309)</u>
Net cash used by operating activities	<u>(19,500)</u>

**Cash flows from noncapital  
financing activities:**

Transfer from other funds	<u>19,500</u>
Net cash provided by noncapital and related financing activities	<u>19,500</u>

Net change in cash and cash equivalents —

Cash and cash equivalents at beginning of year —

Cash and cash equivalents at end of year \$ —

**Reconciliation of operating income to net cash  
used by operating activities:**

Operating income	\$ 428,308
Adjustments to reconcile operating income to net cash used by operating activities:	
Change in operating assets and liabilities:	
Accounts receivable - customers	(90,115)
Due to/from other funds	<u>(357,693)</u>

Net cash used by operating activities \$ (19,500)

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

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS December 31, 2022

Exhibit I

<b>Assets</b>	<u>Private-purpose Trust</u> <b>Child Care Scholarship</b>	<u>Custodial Funds</u>
Cash	\$ —	\$ 1,068,977
Investments - government securities	38,957	26,339
Accounts receivable:		
Other	—	—
Total assets	<u>\$ 38,957</u>	<u>\$ 1,095,316</u>
 <b>Net Position</b>		
Restricted for		
Individuals, organizations, and other governments	<u>\$ 38,957</u>	<u>\$ 1,095,316</u>

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

## MID-AMERICA REGIONAL COUNCIL

### STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For The Year Ended December 31, 2022

Exhibit J

	<u>Private- purpose Trust</u>	<u>Custodial Funds</u>
<b>Additions:</b>		
Contributions:		
Grants	\$ —	\$ 2,111,391
Fees for services/events		24,009
Investment income:		
Net appreciation in fair value of investments	<u>203</u>	<u>292</u>
Total additions	<u>203</u>	<u>2,135,692</u>
<b>Deductions:</b>		
Administrative services	—	1,250,281
Audit	—	1,500
Contractual services	—	1,697,451
Fees for handling pass-through grants		4,800
Insurance	—	3,228
Legal fees	—	—
Meetings/travel	—	33,280
Memberships/periodicals	—	7,916
Other	—	36,220
Supplies	<u>—</u>	<u>10,112</u>
Total deductions	<u>—</u>	<u>3,044,788</u>
Change in net position	203	(909,096)
Net position, beginning of year	<u>38,754</u>	<u>2,004,412</u>
Net position, end of year	<u>\$ 38,957</u>	<u>\$ 1,095,316</u>

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

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS

#### (1) Reporting Entity and Significant Accounting Policies

##### A. The Reporting Entity

Mid-America Regional Council (MARC) was formed in 1972 as a voluntary coalition of local governments in response to the need for regional cooperation in Greater Kansas City. MARC is a governmental nonprofit corporation, organized and existing pursuant to Section 12-716 et. seq. and 12-2901 et. seq. of the Kansas Statutes Annotated, and Article VI, Section 9 of the Missouri Constitution and Sections 70.210 et. seq. of the Revised Statutes of Missouri. Membership of the MARC Board of Directors consists of representatives from each of the nine member counties and the six largest cities in the region, as well as representatives from the smaller cities by county. In addition to serving as a forum for regional collaboration, MARC also provides technical assistance to local governments, implements state and federal programs in the region, conducts short-term and long-term planning, and serves as a central resource for regional demographic and economic information.

MARC's basic financial statements include the accounts of all MARC functions and activities. The criteria used to determine whether component units (separate governmental units, agencies or nonprofit corporations associated with MARC) should be disclosed in the basic financial statements of MARC include appointment of a voting majority, imposition of will, imposition of financial benefit to or burden on MARC, and fiscal dependency.

In November 2004, the MARC Board of Directors formed a nonprofit corporation, Mid-America Regional Council Community Services Corporation (MARC CSC), which was approved by the Internal Revenue Service for operation as a 501(c)3 organization. The nonprofit essentially allows MARC to apply for and receive grants that otherwise are awarded only to 501(c)3 organizations. All MARC CSC grants are contracted or passed-through to MARC for management. The members of the MARC Board of Directors' Budget & Personnel Committee form the Board of Directors of MARC CSC. MARC staff manages and processes all programs and activities for MARC CSC. Since MARC holds corporate powers for MARC CSC, the financial activity of MARC CSC falls within the definition of a component unit and is presented as a blended component unit that is reported as a major governmental fund in this report.

## B. Significant Accounting Policies

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

### Government-wide and Fund Financial Statements

#### Government-wide Financial Statements

The government-wide financial statements (i.e., the *Statement of Net Position* and the *Statement of Activities*) report information on all of the governmental activities (funds) of MARC; fiduciary activities (funds) are excluded because the funds are not available for general governmental activities. The effect of interfund activity has been removed from these statements except where interfund services were provided and used.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Indirect expenses* are allocated on a monthly basis to functions and programs based upon the actual incurred worked salaries and fringe benefits. The formula is negotiated and approved by MARC's federal cognizant agency, U.S. Department of Health and Human Services. *Program revenues* include: (1) charges to or contributions from individuals or organizations who purchase, use or directly benefit from the goods, services or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Local government appropriations and other items not properly included among program revenues are reported instead as *general revenues*.

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

MARC's funds are grouped into three broad fund categories for financial statement presentation purposes. Governmental funds include the General, Special Revenue, and Capital Projects Funds. Proprietary Funds include the Enterprise Fund. Fiduciary Funds include the Private-Purpose Trust and Custodial Funds. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. See exhibits C through J in the basic financial statements section.



MARC reports the following major governmental funds:

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

The *Special Revenue Fund* is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. MARC receives a variety of grants from multiple sources, including formula and discretionary grants from Missouri, Kansas and the federal government and contributions for specific programs from private foundations and civic organizations.

The *Mid-America Regional Council Community Services Corporation* (MARC CSC) is a 501(c)3 corporation that was formed in 2004 to allow MARC to receive grants from certain corporations and private foundations that only donate to agencies with nonprofit status. The activity of MARC CSC is accounted for in a Special Revenue Fund.

The *Capital Projects Fund* is used to account for the funds used to upgrade the 911 call-taking equipment in the region. The upgrade project is funded by the participating county governments in accordance with an interlocal coordinating agreement.

The *Proprietary Fund*, more specifically an Enterprise Fund, accounts for those activities that operate much like those in the private sector, such as MARC's Government Training Institute, which charges fees to its customers or users for classes, conferences or consulting services. The determination of net income is necessary or useful to sound financial administration.

Additionally, MARC reports the following fiduciary fund types:

The *Private-Purpose Trust Fund* is used to account for donations from foundations and others for the purpose of awarding scholarships and grants to those involved in child care and early learning programs.

The *Custodial Fund* is used to report resources held by MARC in a purely custodial capacity using the economic resources measurement focus. The custodial fund includes funds held for: (1) the Kansas and Missouri Metropolitan Culture District (Bi-State Commission), which supports Union Station; (2) the Mid-America Regional Council Solid Waste Management District (SWMD), a governmental organization; (3) the Metropolitan Official Health Agencies of the Kansas City Area (MOHAKCA), a 501(c)3 nonprofit organization; (4) Kansas City Health Collaborative, a regional health improvement organization; (5) Aim4Peace, a youth violence prevention program and (6) Climate Action KC, a 501(c)3 nonprofit organization.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

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

Grant revenue and interest income associated with the current fiscal period are considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when MARC receives cash.

MARC has negotiated fringe benefit and indirect cost allocation rates with the U.S. Department of Health and Human Services. Indirect costs are allocated to each function based upon the actual direct salaries and fringe benefits incurred during the month. There may be surpluses or deficits of the actual incurred costs compared to the allocated costs. The 2022 surpluses or deficits will be carried forward into the 2023 rate negotiations.

The Proprietary Fund employs the accrual basis of accounting wherein revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. MARC follows the cost of services or “economic resources” measurement focus, under which all assets and all liabilities associated with the activity of providing training and consulting services are included within the fund. Operating revenues and expenses for Proprietary Funds are those that result from providing training and consulting services. All other revenues and expenses are considered non-operating.

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.

**Assets, Liabilities and Net Position**

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

**Investments** — MARC reports its investments at fair value, which is determined by quoted market prices. Investment income, including changes in the fair value of investments, is recognized as revenue in the financial statements.

**Accounts Receivable and Unearned Revenue — Granting Agencies** — MARC's programs and activities are funded by a variety of sources including contributions by member governments; formula and discretionary grants from Missouri, Kansas and the federal government; and contributions for specific programs from private foundations and civic organizations. Grant revenue is earned as expenditures are incurred and all eligibility requirements imposed by the provider have been met. The cash inflow from the granting agencies varies from the expenditures resulting in receivable or unearned revenue balances, which are calculated on a grant-by-grant basis.

**Inventories and Prepaid Items** — MARC deems that inventory of materials and supplies are immaterial to the financial statements. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. MARC uses the consumption method for all prepaid items. All prepaid items are recognized as assets when purchased and expenditures are recognized when actually used.

**Capital Assets** – Capital assets, which include office furniture and equipment, vehicles, 911 call-taking equipment, traffic signal equipment and leasehold improvements that exceed \$5,000 and have an estimated useful life of greater than one year are recorded at cost and are accounted for on the government-wide financial statements, rather than in governmental funds. Donated capital assets, works of art, and similar items received in a service concession arrangement are reported at acquisition value. Capital assets are depreciated over the estimated useful life using the straight-line method. MARC estimates the useful life as follows:

Office furniture and equipment	7 years
Radios, computer, and non-office equipment	3 years
Vehicles	5 years
911 call-taking equipment	5 years
911 RAMBIS equipment	5 years
Traffic signal equipment	3 years
Buildings	25 years
Leasehold improvements	Over the remainder of lease at time of improvement

**Deferred Outflows and Inflows of Resources** — In addition to assets, the statement of net 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 future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net 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 future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**Vacation and Sick Leave** — It is MARC’s policy to allow employees to accumulate unused vacation and sick leave benefits. Certain maximum amounts for compensated absences not taken are payable in the event of termination. These accrued employee vacation and sick leave benefits are recorded on the *Statement of Net Position*.

**Other Postemployment Benefits (OPEB)** — For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of MARC’s Other Postemployment Benefit Plan (the Plan) administered by Midwest Public Risk and additions to and deductions from the Plan fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The Plan is not funded, therefore the Plan has no fiduciary net position to report.

**Leasing Arrangements** - During 2022, MARC implemented Governmental Accounting Standards (GASB) Statement No. 87, *Leases*. The implementation of this Statement had no impact on MARC’s beginning of year net position. At the beginning of the year MARC’s right of use assets and lease liabilities were restated for governmental activities in the amount of \$4,491,035.

For arrangements where MARC 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 MARC’s right to use underlying assets for the lease term and lease liabilities represent MARC’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 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 should be 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.

MARC uses a rate that represents what would be available to them in the current market environment to calculate the present value of lease payments when the rate implicit in the lease is not known. MARC includes lease extension and termination options in the lease term, if after considering relevant economic factors, it is reasonably certain MARC will exercise the option. MARC has elected to combine lease and non-lease components for all lease contracts and also has not recognized RTU assets and lease liabilities for lease terms for 12 months or less.

**Due to/Due From Other Funds** — During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. These are classified as “due to other funds” and “due from other funds.” These receivables and payables between governmental funds are eliminated in the *Statement of Net Position*.

**Interfund Transfers** — Permanent reallocations of resources between funds of MARC are classified as interfund transfers. For the purposes of the *Statement of Activities*, all interfund transfers between individual governmental funds have been eliminated.

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

- a. Net investment in capital assets — consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt or lease liabilities that are attributable to the acquisition of those assets.
- b. Unrestricted — is the balance of net position that does not meet the definition of “restricted” or “net investment in capital assets.” Restricted net position consists of net positions with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. MARC does not have any restricted assets as of December 31, 2022.

**Fund Balances** — Governmental funds report fund balances in classifications that are based primarily on the extent to which MARC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. When an expenditure is incurred for purposes for which amounts in either the committed or unassigned resources may be used, the committed resources are used before unassigned resources. As of December 31, 2022, fund balances for government funds are made up of the following:

- a. Nonspendable Fund Balance — includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.
- b. Restricted Fund Balance — amounts that are required by external parties to be used for a specific purpose. Constraints are externally imposed by creditors, grantors, contributors or laws, regulations or enabling legislation. MARC does not have restricted fund balance.
- c. Committed Fund Balance — includes amounts that can only be used for the specific purposes determined by the highest level of formal action through an approved resolution of MARC’s highest level of decision-making authority, the MARC Board of Directors. Commitments may be changed or lifted only by the MARC Board taking the same formal action that imposed the constraint originally. In January 2012, the MARC Board approved a resolution to commit a portion of the fund balance for employee accumulated vacation and sick leave benefits. This value is updated as of December 31st for each fiscal year.

- d. Assigned Fund Balance – amounts intended to be used for specific purposes. This is determined by the governing body, the budget and finance committee or a delegated MARC official. MARC does not have assigned fund balance.
- e. Unassigned Fund Balance — is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

**Use of Estimates** — The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the dates of the financial statements, and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

## **(2) Stewardship, Compliance and Accountability**

Although the annual budget is reviewed and approved by the Board of Directors, it should not be considered a legally adopted budget. The MARC annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending December 31. MARC's primary funding source is federal, state, and local grants, which have grant periods that may or may not coincide with the fiscal year. These grants commonly are for a 12-month period; however, they can be awarded for periods shorter or longer than 12 months.

Because of MARC's dependency on federal, state and local budgetary decisions, revenue estimates are based on the best available information as to potential sources of funding. The MARC annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities, and (2) conversion of grant budgets to a fiscal year basis.

The resultant annual budget is subject to constant change due to:

- Increases/decreases in actual grant awards from estimated awards.
- Changes in grant periods.
- Unanticipated grant awards not included in the budget.
- Expected grant awards that fail to materialize.

The Board of Directors formally approves the annual budget but greater emphasis is placed on complying with the grant budget, terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

MARC follows these procedures in establishing the budgetary data reflected in the fund financial schedules:

- In November, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following January 1. The budget document also includes a proposed revised budget for the current year. The operating budgets include proposed expenditures and the means of financing them.
- Prior to January 1, the Board of Directors formally approves the budget document.
- The approved annual budget is used as a control device for the General Fund, 911 Equipment Capital Project Fund and the Proprietary Fund. The individual grant period budgets are used as the control device within the Special Revenue Fund.

### (3) Detailed Notes on All Funds

#### A. Cash and Investments

The articles of agreement and bylaws of MARC contain no provisions regarding deposits and the types of investments that may be purchased. MARC's Board-approved investment policy allows investments in the following:

1. U.S. Treasury securities.
2. Securities issued by agencies of the U.S. Government.
3. Repurchase agreements.
4. Collateralized public deposits (certificates of deposits).
5. Banker's acceptances.
6. Commercial paper.

MARC maintains various deposit accounts to handle the cash receipts, disbursements and idle cash balance.

The carrying value of deposits and investments are summarized as follows:

	<u>Governmental Activities</u>	<u>Fiduciary Funds</u>	<u>Total</u>
Deposits	\$ 8,196,374	\$ 1,068,977	\$ 9,265,351
Certificates of deposit	500,000	—	500,000
Investments			
U.S. government agency securities	<u>3,689,032</u>	<u>65,296</u>	<u>3,754,328</u>
Total cash and investments	<u>\$ 12,385,406</u>	<u>\$ 1,134,273</u>	<u>\$ 13,519,679</u>



## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

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

MARC's policies do not require investments to be collateralized. MARC's investments in U.S. government agency securities are considered to be exposed to custodial credit risk, as they are uninsured, unregistered securities held by the counterparty or its agent, but not in MARC's name.

*Interest Rate Risk* — To manage this risk, MARC's policy requires that investments in bankers acceptances and commercial paper have an original maturity of no more than 180 days, that all other investments mature no more than five years from the date of purchase and that the weighted average maturity of all outstanding investments not exceed three years from the date of purchase.

The following table summarizes the maturities of investments at December 31, 2022:

	Fair Value December 31, 2022	Investment Maturities (in Years)	
		Less Than 1	1 - 5
U.S. government agency securities	\$ 3,754,328	\$ —	\$ 3,754,328

*Credit Risk and Concentration of Credit Risk* — MARC's investment policy does not restrict investments by rating, but does require diversification by security type and issuer as follows:

Investment Type	Maximum % of Portfolio
U.S. treasury securities	100 %
Collateralized time and demand deposits	100
U.S. government agency securities	100
Collateralized repurchase agreements	50
Callable U.S. government agency securities	30
Commercial paper	10
Bankers' acceptances	10

MARC's investments in U.S. government agency securities include Freddie Mac (24%) and Federal Home Loan Bank (64%) securities. All of the securities are rated AAA by Standard and Poors and Aaa by Moody's Investor Service.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

MARC categorized its fair value measurements applicable for reporting its investments within the fair value hierarchy. 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. MARC's U.S. government agency securities are valued using quoted market prices (Level 1 inputs).

#### B. Grants Receivable and Unearned Revenue

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

Support for Exhibit C – Balance Sheet – Governmental Funds	<b>Accounts Receivable – Granting Agencies</b>	<b>Unearned Revenue</b>
<b>MARC</b>		
Special Revenue Fund:		
Aging	\$ 1,919,391	\$ 1,311,958
Emergency services	529,908	1,461,266
Community development	437,898	553,546
Early learning	7,496,062	511,005
Transportation planning	1,098,149	253,233
Environmental planning	98,700	291,296
Total Special Revenue Fund	11,580,108	4,382,304
<b>MARC CSC</b>		
Community development	1,722,018	2,277,566
Total Governmental Funds	\$ 13,302,126	\$ 6,659,870

The special revenue grants of MARC CSC, SWMD, Bi-State and MOHAKCA are passed through to MARC for grant management purposes, which often results in grant receivables and/or unearned revenues recorded in the organizations for the same grants. To avoid duplication of the grant receivable and unearned revenues in the above summary prepared on a grant-by-grant basis, the grant receivables and unearned revenues have been eliminated from the MARC grant receivable and unearned revenue balances and are shown instead in MARC CSC, SWMD, Bi-State and MOHAKCA.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

#### C. Capital Assets

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

	Balance January 1, 2022 <u>Restated</u>	<u>Increases</u>	<u>Decreases</u>	Balance December 31, 2022
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Construction in progress:				
Emergency communication system	\$ 817,850	\$1,045,790	(\$ 26,112)	\$ 1,837,528
Capital assets, depreciable:				
Office furniture and equipment	2,387,418	20,500	(130,867)	2,277,051
Vehicles	88,877	—	—	88,877
911 call-taking equipment	8,856,339	665,285	(39,401)	9,482,223
911 RAMBIS equipment	6,111,003	20,509	(2,850)	6,128,662
Traffic signal communications equipment	529,564	—	(315,432)	214,132
Traffic signal program vehicles	82,997	258,267	—	341,264
Buildings - Head Start program	2,725,000	—	—	2,725,000
Leasehold improvements	999,914	—	(4,549)	995,365
Capital assets at historical cost	<u>21,781,112</u>	<u>964,561</u>	<u>(493,099)</u>	<u>22,252,574</u>
Less accumulated depreciation for:				
Office furniture and equipment	2,183,244	49,909	(130,867)	2,102,286
Vehicles	78,374	6,817	—	85,191
911 call-taking equipment	7,355,961	555,396	(39,401)	7,871,956
911 RAMBIS equipment	6,039,139	39,723	(2,850)	6,076,012
Traffic signal communications equipment	512,284	10,486	(315,432)	207,338
Traffic signal program vehicles	45,815	31,082	—	76,897
Buildings - Head Start program	1,734,917	109,000	—	1,843,917
Leasehold improvements	999,914	—	(4,549)	995,365
Total accumulated depreciation	<u>18,949,648</u>	<u>802,413</u>	<u>(493,099)</u>	<u>19,258,962</u>
Capital assets, depreciable, net	<u>2,831,464</u>	<u>162,148</u>	<u>—</u>	<u>2,993,612</u>
Right to use assets - leases				
Building and improvements	4,491,035	—	—	4,491,035
Less: accumulated amortization	—	979,862	—	979,862
Total right to use assets - leases, net	<u>4,491,035</u>	<u>(979,862)</u>	<u>—</u>	<u>3,511,173</u>
Governmental activities capital and right to use assets, net	<u>\$8,140,349</u>	<u>\$ 228,076</u>	<u>(\$ 26,112)</u>	<u>\$ 8,342,313</u>

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

Depreciation and amortization expense was charged to MARC's functions/programs as follows:

<u>Governmental Activities</u>	
Aging	\$ 20,952
Emergency services	595,119
Community development	7,333
Early learning	130,349
Transportation planning	22,867
MARC local	<u>1,005,655</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 1,782,275</u>

#### D. Interfund Receivables, Payable and Transfers

The composition of interfund balances as of December 31, 2022, is as follows:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
Major governmental funds:		
General fund	\$ —	\$ 1,063,182
Special revenue fund	—	7,209,410
Capital projects fund	6,503,053	—
MARC CSC	540,563	—
Proprietary fund	<u>1,228,976</u>	<u>—</u>
	<u>\$ 8,272,592</u>	<u>\$ 8,272,592</u>

The cash receipts and disbursements for all of the funds shown above, except MARC CSC, are processed through the General Fund. MARC uses the "due to other funds" and "due from other funds" accounts to properly record the amounts transferred among the funds.

Some of the grants that MARC receives for its programs require matching funds. Often, the grants are matched by donated services or funds from area governments and organizations involved in the programs. In addition, MARC often matches grants by using the local appropriation funds recorded in the General Fund. MARC also transfers funds to the Proprietary Funds to support those activities. As match funds are needed, transfers are made to move the funds from the General Fund to the Special Revenue and Proprietary Funds. These transfers will not be repaid.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

	<u>Transfers</u>
Special Revenue Fund	\$ 701,351
General Fund	(720,851)
Proprietary Fund	<u>19,500</u>
Net transfers	<u>\$ —</u>

#### E. Child Care Scholarship Fund

The Child Care Scholarship Fund was established in 1991 with initial contributions of \$10,000. The fund balance has grown to \$38,957 as of December 31, 2022. This fund is used to account for contributions and investment income revenue and the scholarships and grant awards. Many of the contributions are reserved, such that only the investment income may be used for scholarship awards. Other contributions are designated specifically for an annual awards program. The Metropolitan Council on Early Learning, a MARC committee, determines each year the amount and recipients of the scholarships and grant awards. During fiscal year 2022, the net appreciation in fair value of investments was \$203, which is available for expenditure. The council awarded \$9,722 in scholarships or grants in 2012. No scholarships were awarded from 2013 to 2022. The fund is reported as a private-purpose trust and is not included in the government-wide financial statements but is included on the *Statement of Fiduciary Net Position* and the *Statement of Changes in Fiduciary Net Position*.

#### F. Leases

MARC has entered into a lease arrangement for a building, which contains no material variable lease payments. The lease contract expires in 2026. The right to use assets are intangible assets and are recorded as a right to use asset on the Statement of Net Position. The beginning balances in Note 3(C) were restated for the governmental activities for the right to use asset amounts for buildings in the amount of \$4,491,035. During 2022, MARC paid \$1,019,248 in lease payments. The following represents the future minimum lease payments for governmental activities required under the lease arrangements as of December 31:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 963,012	\$ 75,285	\$ 1,038,297
2024	986,339	51,958	1,038,297
2025	1,010,562	27,735	1,038,297
2026	<u>600,848</u>	<u>4,826</u>	<u>605,674</u>
	<u>\$ 3,560,761</u>	<u>\$ 159,804</u>	<u>\$ 3,720,565</u>

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

MARC also rents certain equipment on a month-to-month basis. Automobile and equipment rental expenses of \$68,369 for 2022 were charged to the General Fund, Special Revenue Fund and Proprietary Fund.

#### G. 911 Equipment Fund

MARC collects funds from the nine counties participating in the regional 911 system to build resources to replace 911 call-taking equipment and implement the Next Generation 911 system technology. All 42 public safety answering points have been connected to one of three host sites. All three host sites have transitioned to updated equipment and been placed in service and all answering points have been upgraded to the new technology and equipment. In 2020, MARC began our new four-year upgrade schedule in which all answer points are upgraded every four years.

In 2022, \$6,604,486 has accumulated in the Capital Projects Fund; this amount is included in unearned revenue on the Balance Sheet — Governmental Funds (Exhibit C).

	<u>Balance January 1, 2022</u>	<u>Additions</u>	<u>Purchases</u>	<u>Balance December 31, 2022</u>
Capital Project Fund	\$ 4,230,906	\$ 2,389,862	\$ 16,282	\$ 6,604,486

As work begins on each answer point, the costs are accumulated in capital assets — construction in progress until the answer point is completed. As of December 31, 2022, the upgrade to Next Generation 911 system technology is completed at all 42 answering points. The construction in progress amount of \$1,837,528 as of December 31, 2022, is for work on selective router upgrades and links between answer points, towers, and host sites, which are scheduled to be completed in 2023 and beyond. This amount is included in Capital Assets in the Note 3(C) to Basic Financial Statements.

#### H. Accrued Vacation and Sick Leave

Accrued employee vacation and sick leave benefits are included on the *Statement of Net Position* and are typically liquidated in the General Fund. The following is a summary of changes in accrued employee vacation and sick leave benefits:

	<u>Balance January 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2022</u>	<u>Due Within One Year</u>	<u>Due within more than one year</u>
Vacation	\$ 676,814	\$ 827,534	\$ 773,962	\$ 730,386	\$ 730,386	\$ —
Sick leave	455,406	145,080	99,304	501,182	109,286	391,896
	<u>\$1,132,220</u>	<u>\$ 972,614</u>	<u>\$ 873,266</u>	<u>\$ 1,231,568</u>	<u>\$ 839,672</u>	<u>\$ 391,896</u>

**(4) Other Information**

**A. Risk Management**

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

MARC is a member of Midwest Public Risk of Missouri (MPR), a nonprofit corporation consisting of local governments and political subdivisions. MPR was formed as a public entity risk retention pool, operating as a common risk management and insurance program to cover health and dental, workers compensation, and property and casualty claims for its members. Midwest Public Risk of Missouri (MPR) and Midwest Public Risk of Kansas (MPR of Kansas) signed risk-sharing agreements and contracted with Midwest Public Risk (MPR — Administrative) to provide administrative services to both pools.

MPR was established as an assessable pool and accounting records are maintained for each line of coverage on a policy year (July to June) basis. MARC pays annual premiums to MPR for all coverages. The agreement with MPR provides that MPR will be self-sustaining through member premiums. MPR has the authority to assess members for any deficiencies of revenues under expenses for any single plan year. Likewise, MPR has the authority to declare refunds to members for the excess of revenues over expenses relating to any single plan year. MPR has distributed multiple refunds of contributions for the property, liability and workers compensation programs in fiscal years 2007 through 2022.

MARC has the following types of insurance coverage and deductibles through MPR for the period July 1, 2022 through June 30, 2023:

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

## B. Contingent Liabilities

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

## C. Employee Retirement Plans

**Defined Contribution Retirement Plan** — MARC provides retirement benefits for all regular employees (excluding interns and seasonal employees) through a defined contribution retirement plan (Mid-America Regional Council Retirement Plan). MARC is the sole participating employer of this plan, which currently includes 142 active and 22 inactive participants. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Qualified employees are eligible to participate after six months of continuous service. This retirement plan was authorized by the MARC Board of Directors in March 1982 and is amended from time to time by the board's Budget and Personnel Committee. MARC is the plan administrator but contracts with the Principal Financial Group for investment management and record-keeping services. Since MARC is not holding assets or resources for the plan, the plan is not included as a pension trust fund in the basic financial statements.

MARC contributes 7.25 percent of monthly employee earnings to the retirement plan. Employees are vested at 20, 40, 60, 80 and 100 percent after two, three, four, five, and six years of continuous service, respectively. MARC's contributions for, and interest forfeited by, employees who cease employment before becoming fully vested are used to reduce MARC's current period contribution. Employees may make voluntary contributions to the plan and these contributions are fully vested immediately.

MARC's total payroll in fiscal year 2022 was \$12,363,494. Base salaries totaling \$10,909,682 were used to calculate the required employer contribution of \$790,952, representing 7.25 percent of such salaries. This employer contribution was reduced by forfeitures of \$80,234 and the net was paid in 2022. Total retirement expense was \$710,718 in 2022. Employees voluntarily contributed an additional \$22,104 to the plan.

The retirement plan provides a menu of 35 investment options. The funds are invested according to directions made by the participants for both the employer and the employee contributions.



**401k Savings Plan** — MARC offers its employees a savings plan (Mid-America Regional Council Savings Plan) created in accordance with Internal Revenue Code Section 401(k). The plan, available to all qualified MARC employees, permits them to defer a portion of their salary until future years. In 2008, the plan was modified to also allow qualified MARC employees to contribute to a Roth 401(k) account instead of, or in addition, to the regular 401(k) account in accordance with applicable IRS rules and regulations. MARC is the plan administrator but contracts with the Principal Financial Group for investment management and record-keeping services. Since MARC is not holding assets or resources for the plan, the plan is not included as a pension trust fund in the basic financial statements.

Participation in the plan is voluntary. Withdrawal from the savings plan is not allowed until age 59½, termination, retirement, death or unforeseeable emergency. MARC provides an employer matching contribution equal to 50 percent of the employee (401(k) and/or Roth 401(k)), contribution up to a maximum of 2 percent of participant's compensation. Matching contributions by the employer are 100 percent vested immediately to the employee. The amounts of employer and employee contributions made in 2022 were \$236,794 and \$905,941, respectively. The savings plan provides a menu of 36 investment options. The funds are invested according to directions made by the participants for both the employer and the employee contributions.

#### **D. Third-party Contractual Services and Contributed Services**

A significant portion of the grant funds received by MARC is passed through to third-party subcontractors via contractual agreements between MARC and the subcontractors. The costs incurred by the subcontractors are accumulated through submitted claims for reimbursements and are recorded as contractual services expenditures.

Many of the subcontractors provide donated goods and services as match for various grants. These donated goods and services are called contributed services and are reflected as revenue and expenditures in accordance with the guidance of the individual grants. The amounts of such services are recorded in the accompanying basic financial statements at their estimated fair value at date of receipt.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

The subcontractors' contractual and contributed services for the year ended December 31, 2022, are:

	<u>Contractual Services</u>	<u>Contributed Services</u>
Aging	\$ 3,396,661	\$ 2,411,731
Emergency services	—	(27,770)
Community development	3,069,567	366,378
Early learning	26,557,131	3,422,478
Transportation planning	1,047,857	894,388
Environmental planning	1,526,688	75,881
	<u>\$ 35,597,904</u>	<u>\$ 7,143,086</u>

#### E. Postemployment Health Care Plan

##### Plan Description

MARC provides retiree health care benefits through Midwest Public Risk (MPR), which is a risk pool comprised of about 86 entity members. MPR functions as an agent multiple-employer plan. The pool arrangement that MPR maintains to collect premiums and pay claims/administrative costs does not qualify as an "OPEB Plan". No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75. Though retiree benefits are not directly paid by MARC, they are implicitly paid over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group. The OPEB Plan does not issue a publicly available stand-alone financial report.

##### Benefits Provided

Employees who have attained age 60 and retire from active employment with 10 consecutive years of service are eligible for retiree benefits. Retirees (and their dependents) may elect to continue coverage in the medical and dental plans offered through MPR. Upon payment of required contributions, retirees may continue coverage until becoming eligible for Medicare, which is currently age 65. Spousal coverage may continue for up to three years upon retiree death or retiree attainment of age 65. In any event, spousal coverage is not available beyond spouse age 65.

**Employees Covered by Benefit Terms**

At December 31, 2022, the following employees were covered by the benefit terms:

	<u>2022</u>
<b>Membership Data</b>	
<b>Active Employees (Health and Life)</b>	145
<b>Retiree Health Benefits Plan:</b>	
Retired Members	—
Spouses of Retired Members	—
Total	<u>145</u>
<b>Retiree Life Insurance Plan:</b>	
Retired Members	—
Total	<u>145</u>

**Total OPEB Liability and Changes in OPEB Liability**

MARC's total OPEB liability was based on an actuarial valuation dated July 1, 2021 that was rolled forward using standard actuarial techniques to a measurement date of June 30, 2022. Changes in the OPEB liability are as follows:

	<u>2022</u>
Net OPEB liability - beginning of year	\$ 209,040
Service costs	19,821
Interest	4,577
Changes in benefit terms	—
Differences between actual and expected experience	(15,237)
Changes in assumptions and inputs	(8,361)
Employer contributions (benefit payments)	<u>—</u>
Net OPEB liability - end of year	<u>\$ 209,840</u>

The retirement, disability and turnover assumptions were updated when applicable based on the latest LAGERS pension valuation.

The mortality assumption was changed from Society of Actuaries Scale MP-2020 Full Generational Improvement to the Society of Actuaries Scale MP-2021 Full Generational Improvement.

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

The average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 2.0% (beginning-of-year measurement) and 3.9% (end-of-year measurement).

Actuarial valuations reflect a long-term perspective and involve estimates of the value reported amounts and assumptions about the probability of events far into the future. Actuarial methods and assumptions used included techniques that are designed to reduce short-term volatility in actuarial accrued liabilities. These calculations are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The actuarial calculations have been based on the substantive plan in place at the time of valuation and on the pattern of cost sharing between the employers and members to that point.

The OPEB liability would typically be liquidated by the General Fund.

#### **Actuarial Assumptions and Other Inputs:**

The total OPEB liability in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

<b>Actuarial Assumptions</b>	
Actuarial cost method	Entry Age Normal
Valuation date	July 1, 2021
Measurement date	June 30, 2022
Salary scale	4.00%
UAAL amortization method	Level percent of pay
Discount rate	3.9% (End of Year) 2.0% (Beginning of Year)
Mortality	Society of Actuaries Pub-2010 Public Retirement Plans Headcount - Weighted General Mortality tables using Scale MP-2021 Full Generational Improvement
Health care cost trend rate	7.50%
Ultimate trend rate	4.50%
Year of Ultimate trend rate	2034

## MID-AMERICA REGIONAL COUNCIL

### NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

To the extent Plan assets are projected to be sufficient to make projected benefit payments, the discount rate will equal the expected return on such assets. To the extent the Plan is not projected to be sufficient to make future benefit payments, the yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher should be factored in. Plan assets do not apply to MARC's program. In order to determine the municipal bond rate, we took the average of the published yields from the S&P Municipal Bond 20-year High Grade and the Fidelity GO AA-20 Years indexes. The selected average rates are 2.0% and 3.9%, as of the beginning and end of year measurement dates, respectively. These were used as the discount rates to determine present value costs.

#### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate:

The following presents the total OPEB liability of MARC, as well as what MARC's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	Current Single Discount		
	1% Decrease (2.9%)	Rate Assumption (3.9%)	1% Increase (4.9%)
Total OPEB Liability	\$ 225,921	\$ 209,840	\$ 194,834

#### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates:

The following presents the total OPEB liability of MARC, as well as what MARC's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend	1% Increase
Total OPEB Liability	\$ 187,289	\$ 209,840	\$ 235,969

**MID-AMERICA REGIONAL COUNCIL****NOTES TO BASIC FINANCIAL STATEMENTS (Continued)****OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:**

For the year ended December 31, 2022, MARC recognized OPEB expense of \$17,310. At December 31, 2022, MARC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>2022</b>	
	<b>Deferred Outflows Of Resources</b>	<b>Deferred Inflows Of Resources</b>
Differences between expected and actual experience	\$ 119,530	\$ 159,109
Changes of assumptions	1,172	25,153
Contributions subsequent to the measurement date	—	—
<b>Total</b>	<b>\$ 120,702</b>	<b>\$ 184,262</b>

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

<b>Year Ending December 31,</b>	<b>Net Deferred Inflows Of Resources</b>
2023	\$ (7,088)
2024	(7,088)
2025	(7,088)
2026	(7,088)
2027	(7,088)
2028 & Thereafter	(28,120)
<b>Total</b>	<b>\$ (63,560)</b>

## MID-AMERICA REGIONAL COUNCIL

### REQUIRED SUPPLEMENTARY INFORMATION

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

<b>Total OPEB Liability</b>	<b>December 31, 2022</b>	<b>December 31, 2021</b>	<b>December 31, 2020</b>	<b>December 31, 2019</b>	<b>December 31, 2018</b>
Service cost	\$ 19,821	\$ 16,818	\$ 17,872	\$ 18,601	\$ 22,109
Interest	4,577	4,838	8,356	8,181	9,635
Changes in benefit terms	—	—	—	(53,841)	(41,713)
Differences between expected and actual experience	(15,237)	21,485	82,033	64,221	(20,111)
Changes in assumptions or other inputs	(8,361)	(3,341)	(199,680)	(3,310)	2,107
Benefit payments	—	—	—	(5,000)	(3,000)
Net change in total OPEB liability	800	39,800	(91,419)	28,852	(30,973)
Total OPEB liability - beginning	209,040	169,240	260,659	231,807	262,780
Total OPEB liability - ending	<u>\$ 209,840</u>	<u>\$ 209,040</u>	<u>\$ 169,240</u>	<u>\$ 260,659</u>	<u>\$ 231,807</u>
Covered-employee payroll	\$ 11,697,431	\$ 9,559,936	\$ 9,559,936	\$ 8,280,355	\$ 8,280,355
Total OPEB liability as a percentage of covered-employee payroll	1.8%	2.2%	1.8%	3.1%	2.8%

Note: The above schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

The retirement, disability and turnover assumptions were updated when applicable based on the latest LAGERS pension valuation.

The assumed mortality was updated to reflect the Society of Actuaries Pub-2010 Public Retirement Plans Headcount – Weighted General Mortality Tables using Scale MP-2021 Full Generational Improvement.

The average of the S&P Municipal Bond 20 Year High Grade and Fidelity GO AA-20 Year published yields was evaluated to determine the discount rate. The selected rates are 2.0% (beginning-of-year measurement) and 3.9% (end-of-year measurement).

There are no assets accumulated in a trust account that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

# MID-AMERICA REGIONAL COUNCIL

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - FINAL BUDGET TO ACTUAL GENERAL FUND

For The Year Ended December 31, 2022

Schedule 1

	Final Budget	Actual
<b>Revenues:</b>		
Local government appropriations	\$ 601,810	\$ 650,892
Net investment income	80,000	72,706
Transportation project fees	—	15,000
Emergency Services Contributions	442,340	399,825
Program Income	—	—
Fees for services/events	27,350	27,345
Settlement of vacation and sick leave	100,000	99,347
Other income	—	3,230
Fringe benefit/indirect costs allocation	<u>(329,479)</u>	<u>122,727</u>
Total revenues	<u>922,021</u>	<u>1,391,072</u>
<b>Expenditures:</b>		
MARC local activity:		
Automobile	6,032	5,465
Contractual services – consultants, etc.	39,900	190,668
Fringe benefits allocated	59,373	58,694
Indirect costs allocated	90,331	83,295
Meetings/travel	131,100	102,731
Memberships/periodicals	28,220	25,451
Other	6,600	12,579
Postage	1,800	—
Printing/reproduction	1,700	727
Rent/utilities/maintenance	5,135	6,444
Salaries	121,417	120,029
Supplies	1,850	14,027
Training	8,500	15,873
Debt service:		
Principal	—	547,712
Interest	—	52,384
Capital outlay	<u>225,000</u>	<u>20,499</u>
Total expenditures	<u>726,958</u>	<u>1,256,578</u>
Other financing uses – transfers out	<u>(874,881)</u>	<u>(720,851)</u>
Change in fund balance	(679,818)	(586,357)
Fund balance, beginning of year	<u>4,962,647</u>	<u>4,962,647</u>
Fund balance, end of year	<u>\$ 4,282,829</u>	<u>\$ 4,376,290</u>



## MID-AMERICA REGIONAL COUNCIL

### SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - FINAL BUDGET TO ACTUAL SPECIAL REVENUE FUND

For The Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Schedule 2 Actual</b>
<b>Revenues:</b>		
Grants	\$ 61,952,997	\$ 53,517,801
Contributed services	2,466,522	8,315,320
Investment income	44,995	19,631
Program income	—	187,981
Fees for services/events	589,082	153,733
Other income	—	128,252
	<u>65,053,596</u>	<u>62,322,718</u>
<b>Expenditures:</b>		
Current programs:		
Aging	9,711,347	12,115,598
Emergency services and public safety	5,786,219	5,369,046
Community development	7,622,419	1,488,152
Early learning and Head Start	31,497,651	36,245,060
Transportation planning	8,574,957	6,929,808
Environmental planning	2,716,384	457,254
Debt service:		
Principal	—	382,562
Interest	—	36,589
	<u>65,908,977</u>	<u>63,024,069</u>
Deficiency of revenues over under expenditures	<u>(855,381)</u>	<u>(701,351)</u>
<b>Other financing sources:</b>		
Transfers in	<u>855,381</u>	<u>701,351</u>
Change in fund balance	—	—
Fund balance, beginning of year	<u>—</u>	<u>—</u>
Fund balance, end of year	<u>\$ —</u>	<u>\$ —</u>

## MID-AMERICA REGIONAL COUNCIL

### SCHEDULE OF REVENUES AND EXPENDITURES - FINAL BUDGET TO ACTUAL PROPRIETARY FUND (NONMAJOR) For The Year Ended December 31, 2022

	<b>Final Budget</b>	<b>Schedule 3 Actual</b>
<b>Operating Revenues:</b>		
Fees for services	\$ 1,798,837	\$ 2,448,432
Other local funds	62,424	194,673
Local dues and fees	507,307	253,379
Private funds	—	97,133
	<u>2,368,568</u>	<u>2,993,617</u>
Total operating revenues		
<b>Operating Expenditures:</b>		
Contractual services	908,770	1,220,207
Depreciation	—	—
Fees for handling pass-through grants	—	—
Fringe benefits allocated	269,391	285,932
Indirect costs allocated	264,093	279,040
Meals for the elderly	—	13,541
Meetings/travel	41,444	32,575
Memberships/periodicals	2,115	1,805
Other	8,450	70,575
Postage	655	157
Printing/reproduction	625	642
Rent/utilities/maintenance	36,333	32,755
Salaries	558,488	586,068
Supplies	37,859	36,186
Training	4,000	5,826
	<u>2,132,223</u>	<u>2,565,309</u>
Total operating expenditures		
Revenue over (under) expenditures	236,345	428,308
<b>Transfers In</b>	<u>19,500</u>	<u>19,500</u>
Change in net position	255,845	447,808
Net position at beginning of year	<u>1,634,472</u>	<u>1,634,472</u>
Net position at end of year	<u><u>\$1,890,317</u></u>	<u><u>\$2,082,280</u></u>

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF CUSTODIAL NET POSITION CUSTODIAL FUNDS December 31, 2022

							Schedule 4
	<u>Solid Waste Management District</u>	<u>MOHAKCA</u>	<u>Bi-State Commission</u>	<u>AIM 4 Peace</u>	<u>KC Health Collaborative</u>	<u>Climate Action KC</u>	<u>Total Custodial Funds</u>
<b>Assets</b>							
Cash	\$ 812,029	\$ 14,166	\$ 23,613	\$ 46,267	\$ —	\$ 172,902	\$ 1,068,977
Investments - government securities	—	—	26,339	—	—	—	26,339
Accounts receivable:							
Other	—	—	—	—	—	—	—
	<u>\$ 812,029</u>	<u>\$ 14,166</u>	<u>\$ 49,952</u>	<u>\$ 46,267</u>	<u>\$ —</u>	<u>\$ 172,902</u>	<u>\$ 1,095,316</u>
Total assets							
	<u>\$ 812,029</u>	<u>\$ 14,166</u>	<u>\$ 49,952</u>	<u>\$ 46,267</u>	<u>\$ —</u>	<u>\$ 172,902</u>	<u>\$ 1,095,316</u>
<b>Net Position</b>							
Restricted for:							
Individuals, organizations and other governments	<u>\$ 812,029</u>	<u>\$ 14,166</u>	<u>\$ 49,952</u>	<u>\$ 46,267</u>	<u>\$ —</u>	<u>\$ 172,902</u>	<u>\$ 1,095,316</u>

# MID-AMERICA REGIONAL COUNCIL

## STATEMENT OF CHANGES IN CUSTODIAL NET POSITION CUSTODIAL FUNDS For The Year Ended December 31, 2022

	<u>Solid Waste Management District</u>	<u>MOHAKCA</u>	<u>Bi-State Commission</u>	<u>AIM 4 Peace</u>	<u>KC Health Collaborative</u>	<u>Climate Action KC</u>	<u>Schedule 5 Total Custodial Funds</u>
<b>Additions:</b>							
Contributions:							
Grants	\$ 1,652,294	\$ —	\$ —	\$ 50,500	\$ 125,000	\$ 283,597	\$ 2,111,391
Fees for services/events	—	—	—	—	—	24,009	24,009
Investment income:							
Net appreciation in fair value of investments		—	292	—	—	—	292
Total additions	<u>1,652,294</u>	<u>—</u>	<u>292</u>	<u>50,500</u>	<u>125,000</u>	<u>307,606</u>	<u>2,135,692</u>
<b>Deductions:</b>							
Administrative services	432,388	—	—	—	644,417	173,476	1,250,281
Audit	—	—	—	—	—	1,500	1,500
Contractual services	1,323,652	—	—	42,090	141,369	190,340	1,697,451
Fees for handling pass-through grants	—	—	—	500	4,300	—	4,800
Insurance	—	—	—	—	3,228	—	3,228
Legal fees	—	—	—	—	—	—	—
Meetings/travel	5,131	828	—	—	20,099	7,222	33,280
Memberships/periodicals	709	500	—	—	6,500	207	7,916
Other	34,436	—	—	—	122	1,662	36,220
Supplies	6,841	—	—	—	712	2,559	10,112
Total deductions	<u>1,803,157</u>	<u>1,328</u>	<u>—</u>	<u>42,590</u>	<u>820,747</u>	<u>376,966</u>	<u>3,044,788</u>
Change in net position	(150,863)	(1,328)	292	7,910	(695,747)	(69,360)	(909,096)
Net position, beginning of year	<u>962,892</u>	<u>15,494</u>	<u>49,660</u>	<u>38,357</u>	<u>695,747</u>	<u>242,262</u>	<u>2,004,412</u>
Net position, end of year	<u>\$ 812,029</u>	<u>\$ 14,166</u>	<u>\$ 49,952</u>	<u>\$ 46,267</u>	<u>\$ —</u>	<u>\$ 172,902</u>	<u>\$ 1,095,316</u>

## STATISTICAL SECTION

## STATISTICAL SECTION INDEX

The goal of the statistical section is to provide the reader with additional information regarding MARC's economic condition. This information is helpful to understand and assess how MARC's financial position has changed over time. In addition, the information provides a context for understanding how MARC operates.

The schedules and tables are listed below with a brief explanation of the purpose.

	Table	Page
<b>Financial Trend Data</b>		
Net Position by Component, Last Ten Fiscal Years This schedule summarizes net position by component for the past ten fiscal years. It includes information on capital assets and unrestricted assets.	1	69
Changes in Net Position, Last Ten Fiscal Years This schedule summarizes the changes in net position along with detailed information on revenue and expenses for the past ten fiscal years.	2	70
Fund Balances of Governmental Funds, Last Ten Fiscal Years This schedule summarizes the changes in fund balances the past ten fiscal years. It includes information on nonspendable, committed and unassigned fund balances.	3	72
Changes in Fund Balances, Governmental Funds, Last Ten Fiscal Years This schedule summarizes the fund balances along with detailed revenue and expenditure changes over the past ten fiscal years. Also included is the percentage of debt service to non-capital expenditures.	4	73
<b>Revenue Capacity Data</b>		
Components of Own-source Revenues, General Fund, Last Ten Fiscal Years This schedule summarizes the principal non-grant revenue by its source for the past ten fiscal years.	5	75
Principal Revenue Payers – Local Government Appropriations, 2013 and 2022 This schedule summarizes the revenue by principle payer for member local appropriations for this fiscal year as compared to 2013.	6	76
<b>Debt Capacity Information</b>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years This schedule summarizes capital lease obligations as a percent of personal income and per capita for the past ten fiscal years.	7	77

## STATISTICAL SECTION INDEX, CONTINUED

	Table	Page
<b>Demographic and Economic Information</b>		
Demographic and Economic Statistics, Last Ten Fiscal Years This schedule summarizes the population data, school enrollment, and unemployment rates for the past ten fiscal years.	8	78
Top Kansas City Metro Employers, 2013 and 2022 This schedule summarizes the major employers in the region as compared to 2013.	9	79
Miscellaneous Statistical Data This schedule summarizes various demographic and statistical information for the region including population and per capita data, employment forecasts, and community facility information.	10	80
<b>Operating Information</b>		
Total Number of Employees by Department/Work Group, Last Ten Fiscal Years This schedule summarizes the employment data for MARC in total and by Department/Work Group for the past ten fiscal years.	11	89
Capital Asset Statistics by Function/Program This schedule summarizes information on the uses of capital assets owned by MARC.	12	90

# MID-AMERICA REGIONAL COUNCIL

## NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting)

Table 1

	<u>2013</u>	<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>
Governmental activities										
Investment in capital assets	\$ 9,621,972	\$ 7,034,820	\$ 5,319,248	\$ 3,788,030	\$ 3,584,844	\$ 3,419,512	\$ 3,103,333	\$ 3,071,501	\$ 3,649,314	\$ 4,781,552
Unrestricted	821,880	692,769	1,429,543	1,900,542	3,077,777	3,074,479	3,181,713	3,433,249	4,052,634	2,939,370
Total governmental activities net position	<u>\$ 10,443,852</u>	<u>\$ 7,727,589</u>	<u>\$ 6,748,791</u>	<u>\$ 5,688,572</u>	<u>\$ 6,662,621</u>	<u>\$ 6,493,991</u>	<u>\$ 6,285,046</u>	<u>\$ 6,504,750</u>	<u>\$ 7,701,948</u>	<u>\$ 7,720,922</u>
Business-type activities										
Investment in capital assets	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Unrestricted	211,494	116,131	155,345	99,014	139,824	298,827	1,045,658	1,311,063	1,634,472	2,082,280
Total business-type activities net position	<u>\$ 211,494</u>	<u>\$ 116,131</u>	<u>\$ 155,345</u>	<u>\$ 99,014</u>	<u>\$ 139,824</u>	<u>\$ 298,827</u>	<u>\$ 1,045,658</u>	<u>\$ 1,311,063</u>	<u>\$ 1,634,472</u>	<u>\$ 2,082,280</u>
Primary government										
Net investment in capital assets	\$ 9,621,972	\$ 7,034,820	\$ 5,319,248	\$ 3,788,030	\$ 3,584,844	\$ 3,419,512	\$ 3,103,333	\$ 3,071,501	\$ 3,649,314	\$ 4,781,552
Unrestricted	1,033,374	808,900	1,584,888	1,999,556	3,217,601	3,373,306	4,227,371	4,744,312	5,687,106	5,021,650
Total primary government activities net position	<u>\$ 10,655,346</u>	<u>\$ 7,843,720</u>	<u>\$ 6,904,136</u>	<u>\$ 5,787,586</u>	<u>\$ 6,802,445</u>	<u>\$ 6,792,818</u>	<u>\$ 7,330,704</u>	<u>\$ 7,815,813</u>	<u>\$ 9,336,420</u>	<u>\$ 9,803,202</u>

Note A - Source: Exhibit A - Statement of Net Position



# MID-AMERICA REGIONAL COUNCIL

## CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

Table 2

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Expenses (Note B)</b>										
Governmental Activities:										
General government	\$ 2,203,411	\$ 1,807,520	\$ 1,441,950	\$ 447,596	\$ 753,104	\$ 1,066,924	\$ 802,237	\$ 608,634	\$ 1,226,296	\$ 1,297,123
Aging	7,738,688	8,184,969	8,019,592	8,538,552	8,237,849	9,163,515	8,967,248	8,988,276	9,125,498	12,479,455
Emergency services	8,910,719	7,768,490	5,686,564	5,649,700	4,629,828	4,856,927	5,056,948	4,687,127	6,764,249	5,964,165
Community development	6,277,727	3,180,568	1,753,535	2,241,970	3,348,328	3,803,795	3,704,996	3,627,239	6,262,749	7,599,392
Early learning	31,430,214	31,587,508	31,162,770	32,954,058	33,347,428	35,577,541	36,495,369	36,423,317	35,743,018	36,447,200
Transportation planning	8,312,908	6,974,497	8,041,259	8,026,300	11,497,130	9,049,916	8,635,181	7,316,079	7,722,245	6,952,675
Environmental planning	4,404,421	4,369,042	3,220,341	2,557,532	2,320,985	2,409,119	1,954,886	1,979,457	484,195	771,146
Interest on lease liability	—	—	—	—	—	—	—	—	—	88,973
Insurance trust administration	33,090	33,424	35,407	31,043	—	—	—	—	—	—
Total governmental activities expenses	69,311,178	63,906,018	59,361,418	60,446,751	64,134,652	65,927,737	65,616,865	63,630,129	67,328,250	71,600,129
Business-type activities:										
Governmental training and consulting services	678,966	993,934	765,901	829,927	667,739	1,300,309	1,614,438	1,684,826	2,002,299	2,565,309
Total primary government expenses	<u>\$ 69,990,144</u>	<u>\$ 64,899,952</u>	<u>\$ 60,127,319</u>	<u>\$ 61,276,678</u>	<u>\$ 64,802,391</u>	<u>\$ 67,228,046</u>	<u>\$ 67,231,303</u>	<u>\$ 65,314,955</u>	<u>\$ 69,330,549</u>	<u>\$ 74,165,438</u>
<b>Program Revenues</b>										
Governmental Activities:										
Fees for services:										
General government	\$ 105,231	\$ 100,859	\$ 108,248	\$ 77,926	\$ 26,818	\$ 26,458	\$ 29,097	\$ 1,976	\$ 15,090	\$ 27,345
Aging	285,719	282,946	285,739	281,671	264,991	225,931	205,534	92,510	110,845	357,980
Emergency services and public safety	61,833	26,245	29,028	27,769	31,345	33,612	22,765	3,649	1,439	4,528
Community development	3,405	23,887	39,827	29,779	18,519	159,003	82,951	67,456	15,717	118,015
Transportation planning	—	—	—	—	—	—	—	—	—	—
Environmental planning	6,775	294	(6)	—	—	—	2,192	—	—	250
Early learning and Head Start	1,418	14,081	2,571	2,764	3,016	1,792	2,914	8,705	31,179	31,612
Operating grants and contributions	67,801,374	60,130,323	56,662,079	58,098,346	63,350,478	64,300,630	63,543,111	62,671,801	65,890,168	68,858,034
Capital grants and contributions	—	—	—	—	—	—	—	—	—	—
Total governmental activities program revenues	68,265,755	60,578,635	57,127,486	58,518,255	63,695,167	64,747,426	63,888,564	62,846,097	66,064,438	69,397,764
Business-type activities:										
Fees for services	743,664	872,881	791,662	756,205	690,454	1,442,641	1,519,141	1,485,391	1,971,804	2,448,432
Operating grants and contributions	—	—	—	—	—	—	597,660	448,123	334,404	545,185
Total business-type activities program revenues	743,664	872,881	791,662	756,205	690,454	1,442,641	2,116,801	1,933,514	2,306,208	2,993,617
Total primary government revenues	<u>\$ 69,009,419</u>	<u>\$ 61,451,516</u>	<u>\$ 57,919,148</u>	<u>\$ 59,274,460</u>	<u>\$ 64,385,621</u>	<u>\$ 66,190,067</u>	<u>\$ 66,005,365</u>	<u>\$ 64,779,611</u>	<u>\$ 68,370,646</u>	<u>\$ 72,391,381</u>

# MID-AMERICA REGIONAL COUNCIL

## CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting)

Table 2 - Continued

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Net (expense)/revenue										
Governmental activities	(\$ 1,045,423)	(\$ 3,327,383)	(\$ 2,233,932)	(\$ 1,928,496)	(\$ 439,485)	(\$ 1,180,311)	(\$ 1,728,301)	(\$ 784,032)	(\$ 1,263,812)	(\$ 2,202,365)
Business-type activities	64,698	(121,053)	25,761	(73,722)	22,715	142,332	502,363	248,688	303,909	428,308
Total primary governmental net expense	<u>(\$ 980,725)</u>	<u>(\$ 3,448,436)</u>	<u>(\$ 2,208,171)</u>	<u>(\$ 2,002,218)</u>	<u>(\$ 416,770)</u>	<u>(\$ 1,037,979)</u>	<u>(\$ 1,225,938)</u>	<u>(\$ 535,344)</u>	<u>(\$ 959,903)</u>	<u>(\$ 1,774,057)</u>
<b>General Revenue/Other Changes in Net Position</b>										
Governmental activities:										
Local government appropriations	\$ 500,392	\$ 500,012	\$ 530,376	\$ 528,816	\$ 549,302	\$ 559,884	\$ 580,725	\$ 561,203	\$ 646,985	\$ 650,892
Transportation project fees	288,980	46,037	466,148	(3,040)	305,243	—	418,070	—	758,489	15,000
Emergency services contributions	—	74,689	249,831	336,446	370,133	387,176	426,214	365,919	425,896	399,825
Miscellaneous income	—	1,000	4,031	375	5,576	—	3,876	98	544,478	1,082,617
Investment earnings	5,967	15,072	18,201	23,071	43,119	77,655	105,916	93,233	104,662	92,505
Transfers	(26,423)	(25,690)	(13,453)	(17,391)	(18,095)	(16,671)	(15,445)	(16,717)	(19,500)	(19,500)
Total governmental activities	<u>768,916</u>	<u>611,120</u>	<u>1,255,134</u>	<u>868,277</u>	<u>1,255,278</u>	<u>1,008,044</u>	<u>1,519,356</u>	<u>1,003,736</u>	<u>2,461,010</u>	<u>2,221,339</u>
Business-type activities:										
Transfers	26,423	25,690	13,453	17,391	18,095	16,671	15,445	16,717	19,500	19,500
Total primary government	<u>\$ 795,339</u>	<u>\$ 636,810</u>	<u>\$ 1,268,587</u>	<u>\$ 885,668</u>	<u>\$ 1,273,373</u>	<u>\$ 1,024,715</u>	<u>\$ 1,534,801</u>	<u>\$ 1,020,453</u>	<u>\$ 2,480,510</u>	<u>\$ 2,240,839</u>
<b>Change in Net Position</b>										
Governmental activities	(\$ 276,507)	(\$ 2,716,263)	(\$ 978,798)	(\$ 1,060,219)	\$ 815,793	(\$ 172,267)	(\$ 208,945)	\$ 219,704	\$ 1,197,198	\$ 18,974
Business-type activities	91,121	(95,363)	39,214	(56,331)	40,810	159,003	517,808	265,405	323,409	447,808
Total primary government	<u>(\$ 185,386)</u>	<u>(\$ 2,811,626)</u>	<u>(\$ 939,584)</u>	<u>(\$ 1,116,550)</u>	<u>\$ 856,603</u>	<u>(\$ 13,264)</u>	<u>\$ 308,863</u>	<u>\$ 485,109</u>	<u>\$ 1,520,607</u>	<u>\$ 466,782</u>

Note A - Source: Exhibit B - Statement of Activities

Note B - Amounts include the indirect costs allocation as noted on Exhibit B - Statement of Activities.

Note C - In 2017, Insurance trust administration was moved to the Enterprise Fund to more accurately reflect the new charging process under a new contract.

# MID-AMERICA REGIONAL COUNCIL

## FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

Table 3

	<u>2013</u>	<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>
General Fund										
Nonspendable	\$ 275,140	\$ 236,573	\$ 227,991	\$ 324,289	\$ 199,969	\$ 212,336	\$ 431,703	\$ 448,281	\$ 616,783	\$ 487,494
Committed	813,191	818,723	745,920	730,917	811,826	765,655	800,173	1,017,843	1,132,220	1,231,568
Unassigned	<u>726,578</u>	<u>661,067</u>	<u>1,433,029</u>	<u>1,985,087</u>	<u>2,588,819</u>	<u>2,403,923</u>	<u>2,509,599</u>	<u>2,855,936</u>	<u>3,213,644</u>	<u>2,657,228</u>
Total general fund	<u>\$ 1,814,909</u>	<u>\$ 1,716,363</u>	<u>\$ 2,406,940</u>	<u>\$ 3,040,293</u>	<u>\$ 3,600,614</u>	<u>\$ 3,381,914</u>	<u>\$ 3,741,475</u>	<u>\$ 4,322,060</u>	<u>\$ 4,962,647</u>	<u>\$ 4,376,290</u>
Other governmental funds										
Nonspendable	\$ —	\$ —	\$ —	\$ —	\$ 555,406	\$ 704,433	\$ 470,777	\$ 368,587	\$ 156,311	\$ 68,048
Committed	—	—	—	—	—	—	—	—	321,986	—
Unassigned	—	—	—	—	—	—	—	—	—	—
Total other governmental funds	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 555,406</u>	<u>\$ 704,433</u>	<u>\$ 470,777</u>	<u>\$ 368,587</u>	<u>\$ 478,297</u>	<u>\$ 68,048</u>
Total fund balances of governmental funds	<u>\$ 1,814,909</u>	<u>\$ 1,716,363</u>	<u>\$ 2,406,940</u>	<u>\$ 3,040,293</u>	<u>\$ 4,156,020</u>	<u>\$ 4,086,347</u>	<u>\$ 4,212,252</u>	<u>\$ 4,690,647</u>	<u>\$ 5,440,944</u>	<u>\$ 4,444,338</u>

Note A - Source: Exhibit C - Balance Sheet - Governmental Funds

# MID-AMERICA REGIONAL COUNCIL

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

Table 4

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenues (Notes A,B)</b>										
Local government										
appropriations	\$ 549,443	\$ 683,532	\$ 624,379	\$ 594,787	\$ 629,150	\$ 559,884	\$ 580,725	\$ 561,203	\$ 646,985	\$ 650,892
Transportation project fees	288,980	46,037	466,148	(3,040)	305,243	—	418,070	—	758,489	15,000
Emergency services contributions	—	74,689	249,831	336,446	370,133	387,176	426,214	365,919	425,896	399,825
Net interest income	5,967	15,072	18,201	23,071	43,119	77,655	105,916	145,637	104,662	92,505
Fees for services/events	147,424	147,595	155,210	136,831	78,724	215,166	134,907	476,031	60,033	261,674
Grant revenue	60,439,470	53,131,060	49,430,125	49,284,299	56,600,351	55,582,541	55,568,174	56,278,390	60,403,405	60,500,583
Contributed services	10,716,914	9,769,235	8,536,493	10,402,624	8,955,771	11,167,245	10,882,448	8,833,955	5,678,527	8,315,320
Program income	316,957	300,717	314,180	283,118	265,965	233,722	209,346	120,742	127,787	197,460
Settlement of vacation and sick leave	45,829	5,532	(72,803)	(15,003)	80,909	(46,171)	34,518	217,670	114,377	99,347
Other income	88,437	87,057	167,083	73,419	62,042	56,605	76,260	81,496	430,101	983,270
<b>Total revenues</b>	<b>72,599,421</b>	<b>64,260,526</b>	<b>59,888,847</b>	<b>61,116,552</b>	<b>67,391,407</b>	<b>68,233,823</b>	<b>68,436,578</b>	<b>67,081,043</b>	<b>68,750,262</b>	<b>71,515,876</b>
<b>Expenditures (Notes A,B)</b>										
MARC local activity	319,509	418,703	463,635	472,260	428,929	396,254	415,184	349,241	386,536	635,983
Fringe benefit/indirect costs subsidy/(surplus)	112,293	332,625	(102,765)	(535,355)	(444,727)	245,422	86,107	(364,512)	205,314	(122,727)
Capital outlay	56,775	—	3,364	26,774	93,283	153,310	—	10,723	—	20,499
Aging	7,718,098	8,167,718	8,007,240	8,532,761	8,234,564	9,159,219	8,961,584	8,984,325	8,524,701	12,115,598
Emergency services and public safety	8,151,600	5,527,558	4,149,090	3,973,791	3,811,228	3,995,261	4,436,290	4,235,724	6,338,049	5,369,046
Community development	6,227,292	3,146,689	1,740,738	2,235,837	3,343,901	3,798,764	3,699,182	3,623,124	2,909,624	1,488,152
Early learning and Head Start	31,635,420	31,425,734	31,026,033	32,831,497	33,258,100	35,451,448	36,437,479	36,285,297	35,529,642	36,245,060
Transportation planning	8,229,412	6,868,848	8,039,930	7,958,220	11,451,110	9,044,993	8,623,852	7,286,355	7,697,792	6,929,808
Environmental planning	4,379,011	4,350,871	3,208,613	2,551,901	2,318,131	2,406,287	1,951,879	1,977,508	385,421	457,254
Insurance trust administration	32,359	32,737	34,935	30,850	—	—	—	—	—	—
MARC CSC	3,492,778	3,039,572	1,565,594	1,727,654	2,341,985	2,507,892	2,978,767	2,996,866	4,178,186	6,832,663
Capital Project - 911 capital outlay	1,726,373	1,022,327	1,048,410	817,874	1,421,081	1,127,975	704,904	1,201,280	1,825,230	1,502,399
Debt service:										
Principal	—	—	—	—	—	—	—	—	—	930,274
Interest	—	—	—	—	—	—	—	—	—	88,973
<b>Total expenditures</b>	<b>72,080,920</b>	<b>64,333,382</b>	<b>59,184,817</b>	<b>60,624,064</b>	<b>66,257,585</b>	<b>68,286,825</b>	<b>68,295,228</b>	<b>66,585,931</b>	<b>67,980,495</b>	<b>72,492,982</b>
<b>Excess of revenues over/(under) expenditures</b>	<b>518,501</b>	<b>(72,856)</b>	<b>704,030</b>	<b>492,488</b>	<b>1,133,822</b>	<b>(53,002)</b>	<b>141,350</b>	<b>495,112</b>	<b>769,767</b>	<b>(977,106)</b>

Continued on next page.

# MID-AMERICA REGIONAL COUNCIL

## CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting)

Table 4 - Continued

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Other Financing Sources (Uses)</b>										
Transfers in	34,536	64,706	235,751	492,402	566,916	412,006	722,047	647,302	777,364	701,351
Transfers out	(60,959)	(90,396)	(249,204)	(509,793)	(585,011)	(428,677)	(737,492)	(664,019)	(796,864)	(720,851)
Proceeds from capital lease	—	—	—	—	—	—	—	—	—	—
Total other financing sources (uses)	<u>(26,423)</u>	<u>(25,690)</u>	<u>(13,453)</u>	<u>(17,391)</u>	<u>(18,095)</u>	<u>(16,671)</u>	<u>(15,445)</u>	<u>(16,717)</u>	<u>(19,500)</u>	<u>(19,500)</u>
Net change in fund balances	<u>\$ 492,078</u>	<u>(\$ 98,546)</u>	<u>\$ 690,577</u>	<u>\$ 475,097</u>	<u>\$ 1,115,727</u>	<u>(\$ 69,673)</u>	<u>\$ 125,905</u>	<u>\$ 478,395</u>	<u>\$ 750,267</u>	<u>(\$ 996,606)</u>
Debt service as a percentage of noncapital expenditures	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>1.4%</u>

Note A - Source: Exhibit D - The Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Note B - Prior years have been restated for consistency and comparison across periods using Exhibit D - Statement of Revenues, Expenditures and Changes in Fund Balance as the source.

## MID-AMERICA REGIONAL COUNCIL

### COMPONENTS OF OWN-SOURCE REVENUES, GENERAL FUND LAST TEN FISCAL YEARS

Table 5

<b>Local Government Appropriations</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>
Members Local Appropriations	\$ 360,155	\$ 367,366	\$ 374,721	\$ 382,225	\$ 389,877	\$ 397,682	\$ 405,643	\$ 413,763	\$ 422,046	\$ 431,001
Aging Local Match - Missouri	68,294	69,141	69,978	70,886	71,785	72,703	73,637	76,731	78,265	79,830
State of Missouri	10,230	440	21,340	10,670	21,340	21,340	32,010	—	—	—
Voluntary - Cities	<u>61,713</u>	<u>63,065</u>	<u>64,337</u>	<u>65,035</u>	<u>66,300</u>	<u>68,159</u>	<u>69,435</u>	<u>70,709</u>	<u>71,984</u>	<u>70,309</u>
Grand Total	<u>\$ 500,392</u>	<u>\$ 500,012</u>	<u>\$ 530,376</u>	<u>\$ 528,816</u>	<u>\$ 549,302</u>	<u>\$ 559,884</u>	<u>\$ 580,725</u>	<u>\$ 561,203</u>	<u>\$ 572,295</u>	<u>\$ 581,140</u>

# MID-AMERICA REGIONAL COUNCIL

## PRINCIPAL REVENUE PAYERS - LOCAL GOVERNMENT APPROPRIATIONS 2013 AND 2022

Table 6

Members Local Appropriations	2013			2022		
	Amount	Per capita Rate	Percentage of Total Revenue	Amount	Per capita Rate	Percentage of Total Revenue
Missouri:						
Cass County	\$ 17,292	\$ 0.0000	3.5 %	\$ 20,476	0.1899	3.5 %
Clay County	25,470	0.1148	5.1	30,634	0.1209	5.3
Independence	13,557	0.1160	2.7	15,583	0.1334	2.7
Lee's Summit (Note B)	10,602	0.1160	2.1	17,899	0.1764	3.1
Platte County	10,479	0.1173	2.1	13,520	0.1267	2.3
Ray County	5,000	0.2128	1.0	5,000	0.2158	0.9
Jackson County	68,685	0.1019	13.7	80,612	0.1124	13.9
Kansas City	53,354	0.1160	10.7	64,366	0.1295	11.1
Kansas:						
Johnson County	74,602	0.1371	14.9	90,901	0.1491	15.6
Leavenworth County	13,268	0.1741	2.7	15,559	0.1900	2.7
Miami County (Note B)	5,707	0.1741	1.1	6,497	0.1900	1.1
Olathe (Note B)	14,606	0.1160	2.9	12,808	0.0904	2.2
Overland Park	20,118	0.1160	4.0	24,986	0.1266	4.3
Unified Government	27,415	0.0904	5.5	32,160	0.1011	5.5
Total Members Local Appropriations	\$ 360,155			\$ 431,001		
Aging Local Match						
Missouri:						
Cass County	\$ 1,366	N/A	0.3 %	\$ 1,632	N/A	0.3 %
Clay County	2,735	N/A	0.5	3,269	N/A	0.6
Independence	2,735	N/A	0.5	3,269	N/A	0.6
Platte County	1,366	N/A	0.3	1,632	N/A	0.3
Ray County	1,366	N/A	0.3	1,632	N/A	0.3
Jackson County	25,947	N/A	5.2	29,221	N/A	5.0
Kansas City	32,779	N/A	6.6	39,175	N/A	6.7
Total Aging Local Match	\$ 68,294			\$ 79,830		
Combined Total	\$ 428,449			\$ 510,831		

Note A: Total local government appropriations revenue for 2013 and 2022 is \$500,392 and \$581,140 respectively.

Note B: Miami County, Lee's Summit, MO and Olathe, KS were added as regular voting MARC members in 2008.

Source: Table 5, Revenue by Source, Governmental Funds

## MID-AMERICA REGIONAL COUNCIL

### RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

**Table 7**

Fiscal Year	Governmental Activities – Capital Leases	Percent of Personal Income	Per Capita
2013	\$ —	N/A	N/A
2014	—	N/A	N/A
2015	—	N/A	N/A
2016	—	N/A	N/A
2017	—	N/A	N/A
2018	—	N/A	N/A
2019	—	N/A	N/A
2020	—	N/A	N/A
2021	—	N/A	N/A
2022	3,560,761	0.003%	N/A

Note A: See Table 8 for personal income and population data.

Note B: GASB 87 was implemented in 2022. This represents future principle lease payments for governmental activities.



## MID-AMERICA REGIONAL COUNCIL

### DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

**Table 8**

Fiscal Year	Population (A)	Total Personal Income in thousands (B)	Per Capita Personal Income (B)	MSA MO side School Enrollment (C)	MSA KS side School Enrollment (D)	Unemployment Rate (E)
2013	2,054,764	\$ 95,664,688	\$ 46,414	191,372	155,800	6.3
2014	2,070,383	99,255,862	47,748	191,458	156,738	5.6
2015	2,087,407	104,336,497	49,737	192,599	157,784	4.8
2016	2,108,768	106,225,100	50,077	193,954	157,958	4.3
2017	2,129,425	110,052,215	51,330	195,390	159,609	3.8
2018	2,147,602	114,939,971	53,108	196,352	160,066	3.3
2019	2,161,639	120,578,905	55,300	198,365	159,100	3.1
2020	2,195,043	127,545,882	58,145	192,398	154,833	6.1
2021	2,202,933	135,071,125	61,410	198,457	156,175	4.2
2022	2,209,494	N/A	N/A	190,278	161,390	3.0

Sources:

(A) – Bureau of the Census, Annual Population Estimates, July 1 for the Kansas City MO-KS MSA

(B) – Bureau of Economic Analysis (BEA); Regional Economic Information System

(C) – Missouri Department of Elementary and Secondary Education, public & private

(D) – Kansas State Department of Education

(E) – Bureau of Labor Statistics (BLS) (Kansas City, MO-KS MSA, not seasonally adjusted)

All annual averages. The 2022 average is not available yet; however, is expected to be close to 3.0.

N/A - Data is not available.

All data provided here is for the current Kansas City Metropolitan Statistical Area (MSA) for all years.

# MID-AMERICA REGIONAL COUNCIL

## TOP KANSAS CITY METRO EMPLOYERS 2022 AND 2013

Table 9

Employer	2022		Employer	2013	
	Local Full Time Employees	Percentage of Total Metro Employment		Local Full Time Employees	Percentage of Total Metro Employment
Federal Government *	31,986	2.83%	Federal Government	27,500	2.72%
Walmart	18,000	1.59%	HCA Midwest Health System	9,367	0.93%
Oracle Cerner	13,337	1.18%	Cerner	8,300	0.82%
The University of Kansas Health System	12,926	1.15%	Sprint Nextel Corp.	7,600	0.75%
St. Luke's Health System	11,000	0.97%	St. Luke's Health System	7,080	0.70%
HCA Midwest Health System	10,014	0.89%	State of Kansas	6,263	0.62%
Children's Mercy Hospitals & Clinics	8,483	0.75%	State of Missouri	6,010	0.59%
Ford Motor Co., KC Assembly Plant	7,250	0.64%	Children's Mercy Hospitals & Clinics	5,423	0.54%
Amazon	6,500	0.58%	The University of Kansas Hospital	5,369	0.53%
T-Mobile (consolidated w/Sprint)	5,000	0.44%	City of Kansas City, Missouri	4,563	0.45%
Evergy	4,946	0.44%	DST Systems Inc.	4,402	0.44%
Olathe Public Schools	4,885	0.43%	Truman Medical Centers	4,267	0.42%
Garmin Ltd.	4,604	0.41%	Gen. Motors Fairfax Assembly Plant	4,000	0.40%
U.S. Postal Service	4,509	0.40%	Ford Motor Company	4,000	0.40%
Honeywell Fed. Manuf. & Tech.	4,500	0.40%	Olathe District Schools	3,713	0.37%
Burns & McDonnell	4,405	0.39%	Hallmark Cards	3,700	0.37%
Hallmark Cards Inc.	4,253	0.38%	Johnson County, Kansas	3,531	0.35%
United Parcel Service	4,147	0.37%	Black & Veatch	3,500	0.35%
City of Kansas City, MO	3,983	0.35%	United Parcel Service	3,500	0.35%
The Univ. of Kansas Medical Center	3,895	0.35%	Kansas City, KS, Public Schools	3,400	0.34%
Kansas City KS Public Schools	3,623	0.32%	University of MO-Kansas City	3,159	0.31%
University Health/Truman Med. Centers	3,579	0.32%	The University of Kansas Medical Cent	3,148	0.31%
North Kansas City School District	3,536	0.31%	Carondelet Health	3,004	0.30%
FedEx Corp	3,520	0.31%	Garmin International	2,895	0.29%
Johnson County, KS Government	3,496	0.31%	Blue Valley School District	2,804	0.28%
BNSF Railway	3,342	0.30%	Farmers Insurance	2,753	0.27%
Blue Valley School District	3,275	0.29%	North Kansas City Schools	2,714	0.27%
AdventHealth Shawnee Mission	3,251	0.29%	Shawnee Mission School District	2,699	0.27%
Mosaic Life Care	3,212	0.28%	Honeywell Federal Manuf. & Tech.	2,600	0.26%
State of Missouri **	3,027	0.27%	North Kansas City Hospital	2,567	0.25%
United Health Group	3,000	0.27%	BNSF Railway	2,500	0.25%
Black & Veatch Corp.	2,986	0.26%	Burns & McDonnell	2,500	0.25%
North Kansas City Hospital	2,906	0.26%	Lee's Summit School District	2,494	0.25%
SS&C Technologies Holdings Inc./DST	2,900	0.26%	Commerce Bank	2,250	0.22%
University of MO-Kansas City	2,790	0.25%	Kansas City, MO Public Schools	2,200	0.22%
Lee's Summit School District	2,691	0.24%	Shawnee Mission Medical Center	2,141	0.21%
Commerce Bank	2,471	0.22%	Great Plains Energy Inc	2,138	0.21%
Hy-Vee Inc	2,342	0.21%	UMB Financial Corp	2,127	0.21%
Shawnee Mission School District	2,325	0.21%	Unified Gov't of Wyandotte Co/KCK	2,100	0.21%
Kansas City MO Public School District	2,313	0.20%	United Health Group	2,088	0.21%
Gen. Motors Fairfax Assembly Plant	2,229	0.20%	Olathe Health System Inc	2,083	0.21%
Unified Gov of Wyandotte County/KCK	2,050	0.18%	Blue Springs School District	1,998	0.20%
State of Kansas **	1,976	0.18%	Kansas City MO Police Department	1,958	0.19%
<b>Total</b>	<b>235,463</b>	<b>20.86%</b>		<b>182,408</b>	<b>18.05%</b>
December MSA Employment	1,128,739			1,010,651	

Sources:

Employers: Kansas City Business Journal Book of Lists, December 2013 and 2023 editions; Ingrams's Book of Leads & Lists 2013 and 2022  
 KC Metro MSA Employment: Bureau of Labor Statistics, Local Area Unemployment

Notes:

\* Does not include KCMO Police Department.

\*\* Does not include local university employees.

Bold font indicates those employers in both years.

# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA December 31, 2022

Table 10

	Population		Per Capita Income		Total Personal Income (in thousands of dollars)	
	2020	2021	2020	2021	2020	2021
<b><i>Municipalities With Population Over 5,000 in the MARC Region in 2021</i></b>						
Cass County:	108,113	109,638	\$ 51,409	\$ 54,020	\$ 5,557,988	\$ 5,922,682
Belton	24,001	24,197				
Harrisonville	10,129	10,042				
Peculiar	5,663	5,847				
<i>Pleasant Hill (main part)</i>	8,787	8,795				
Raymore	23,033	24,164				
Clay County:	253,923	255,518	52,450	56,118	13,318,149	14,339,156
<i>Excelsior Springs (main part)</i>	10,390	10,410				
Gladstone	27,081	27,017				
Kansas City (part)	138,424	139,432				
Kearney	10,449	10,741				
Liberty	30,284	30,377				
Smithville	10,451	10,552				
Jackson County:	717,243	716,862	49,915	53,112	35,800,892	38,074,198
Blue Springs	58,774	59,430				
Grain Valley	15,690	16,002				
Grandview	26,150	25,844				
<i>Greenwood (main part)</i>	5,706	5,728				
Independence	122,927	122,088				
Kansas City (part)	315,964	314,956				
<i>Lee's Summit (main part)</i>	98,913	100,061				
<i>Oak Grove (main part)</i>	8,089	8,186				
Raytown	29,940	29,580				
Platte County:	107,100	108,569	60,838	63,771	6,515,725	6,923,549
<i>Kansas City (part)</i>	53,443	53,905				
Parkville	7,251	7,810				
Ray County:	23,100	23,008	45,644	48,843	1,054,368	1,123,772
Richmond	6,017	5,967				
Johnson County:	610,536	613,219	81,020	84,535	49,465,618	51,838,335
De Soto	6,143	6,380				
Gardner	23,400	23,942				
Leawood	33,891	33,743				
Lenexa	57,501	58,388				

(Continued on next page)

# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA December 31, 2022

Table 10 - Continued

	Population		Per Capita Income		Total Personal Income (in thousands of dollars)	
	2020	2021	2020	2021	2020	2021
<b><i>Municipalities With Population Over 5,000 in the MARC Region in 2021</i></b>						
Johnson County (continued):						
Merriam	11,107	11,017				
Mission	9,942	9,864				
Olathe	141,400	143,014				
Overland Park	197,587	197,106				
Prairie Village	22,921	22,878				
Roeland Park	6,872	6,817				
Shawnee	67,405	67,511				
<i>Spring Hill (main part)</i>	5,025	5,288				
Leavenworth County:	81,870	82,184	46,742	49,330	3,826,730	4,054,103
Basehor	6,906	7,219				
Lansing	11,278	11,239				
Leavenworth	37,349	37,176				
Tonganoxie	5,571	5,702				
Miami County:	34,183	34,593	53,526	56,719	1,829,696	1,962,069
Paola	5,764	5,786				
Wyandotte County:	168,873	167,046	36,422	39,143	6,150,666	6,538,662
<i>Bonner Springs (main part)</i>	7,885	7,798				
Kansas City	156,241	154,545				
MARC Region	2,104,941	2,110,637	\$ 477,966	\$ 505,591	\$ 123,519,832	\$ 130,776,526

Area of responsibility: Bi-State Region: Kansas and Missouri; 9 counties; 119 municipalities; 4,423 square miles. 2022 data is not available yet.

*Cities in italics* are in more than one county, but their total population is provided where the majority of the population resides.

Sources:

Population: US Bureau of the Census Annual Estimates for July 1, 2020 and July 1, 2021

Per capita income and total personal income:

Bureau of Economic Analysis, Regional Economic Information System, 2020 and 2021 Estimates (2022 is not available) (Table CAINC1)

(Continued on next page)

# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA

December 31, 2022

Table 10 - Continued

### Population and Employment Forecasts for the MARC Region

County:	<i>Population</i>				
	<b>2010</b>	<b>2020</b>	<b>2030</b>	<b>2040</b>	<b>2050</b>
Johnson	544,179	609,863	665,846	732,601	808,901
Leavenworth	76,227	81,881	87,194	93,128	99,995
Miami	32,787	34,191	36,098	39,098	43,509
Wyandotte	157,505	169,245	172,350	180,293	189,484
Cass	99,478	107,824	114,407	123,787	134,641
Clay	221,939	253,335	272,709	300,736	333,167
Jackson	674,158	717,204	731,826	759,311	791,114
Platte	89,322	106,718	116,015	129,947	146,069
Ray	23,494	23,158	23,173	23,332	23,517
	<u>1,919,089</u>	<u>2,103,419</u>	<u>2,219,618</u>	<u>2,382,233</u>	<u>2,570,397</u>
County:	<i>Households</i>				
	<b>2010</b>	<b>2020</b>	<b>2030</b>	<b>2040</b>	<b>2050</b>
Johnson	212,882	236,906	270,516	302,105	332,168
Leavenworth	26,447	27,054	28,704	30,273	31,785
Miami	12,161	12,995	14,317	15,956	17,902
Wyandotte	58,399	60,976	64,333	67,527	70,603
Cass	37,150	40,973	45,954	50,692	55,257
Clay	87,217	93,447	103,733	113,517	122,943
Jackson	274,804	292,824	311,309	328,891	345,829
Platte	36,103	40,861	47,264	53,356	59,224
Ray	8,957	8,849	8,928	9,003	9,076
Total	<u>754,120</u>	<u>814,884</u>	<u>895,058</u>	<u>971,320</u>	<u>1,044,786</u>
County:	<i>Employment</i>				
	<b>2010</b>	<b>2020</b>	<b>2030</b>	<b>2040</b>	<b>2050</b>
Johnson	299,332	372,705	401,502	435,376	476,074
Leavenworth	23,933	24,113	24,735	25,467	26,346
Miami	7,863	9,482	10,117	10,864	11,762
Wyandotte	80,730	97,994	104,769	112,739	122,315
Cass	23,461	29,764	32,238	35,148	38,645
Clay	90,684	108,344	115,275	123,428	133,224
Jackson	356,302	386,040	397,711	411,440	427,935
Platte	39,500	52,386	57,444	63,393	70,541
Ray	4,192	3,669	3,463	3,222	2,932
	<u>925,997</u>	<u>1,084,497</u>	<u>1,147,254</u>	<u>1,221,077</u>	<u>1,309,774</u>

Sources:

2010 & 2020 Population: US Bureau of the Census; 2010 Decennial Census.

Population & Employment Forecasts: MARC's 2020 Forecast Population, Households and Employment.

(Continued on next page)

## MID-AMERICA REGIONAL COUNCIL

### MISCELLANEOUS STATISTICAL DATA

December 31, 2022

Table 10 - Continued

#### *Population Characteristics of the Kansas City MO-KS Metropolitan Statistical Area, 2021*

Male	49.4%
Female	50.6%
Race:	
White alone, not Hispanic or Latino	70.6%
Black alone, not Hispanic or Latino	12.3%
Other, including multiple races, not Hispanic or Latino	7.4%
Hispanic (of any race)	9.7%
Age:	
Under 5 years	6.3%
19 years and under	20.2%
20 – 24 years	5.8%
25 – 34 years	14.0%
35 – 44 years	13.5%
45 – 64 years	25.5%
65 and over	14.7%
Median age	37.6

Source: US Census Bureau, 2017-2021 American Community Survey 5-year Estimates, DP05

#### *Employment – Kansas City MSA*

Labor force:	
Employed	1,121,442
Unemployed	28,144
Total	<u>1,149,586</u>
Unemployment rate	2.4%

Source: US Department of Labor, Bureau of Labor Statistics (BLS) (not seasonally adjusted).  
December 2022; preliminary; the preferred Annual Average is not yet available

(Continued on next page)

# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA December 31, 2022

**Table 10 - Continued**

### *Community Facilities – Education*

#### *Educational Attainment*

	<b>Kansas City MSA</b>	<b>United States</b>
Percent of population aged 25 and over who are high school graduates or higher	93.4%	89.4%
Percent of population aged 25 and over who are college graduates or higher	39.5%	35.0%

Source: US Bureau of the Census, 2021 American Community Survey 1-Year Estimates

#### *Public & Private Schools K-12 in the MARC Region (Fiscal Year 2022-2023)*

	<b>Enrollment</b>		
Missouri portion (56 Districts):	181,521		
Kansas portion (19 Districts):	158,974		
Sources: Missouri Department of Elementary and Secondary Education Kansas State Department of Education			
K-12 Enrollment in MSA; 2021 ACS 1-Year Estimates, Table S1401	Public: 87.8%	Private: 12.2%	385,489

#### *Higher Education*

##### Top Area Four-year Colleges:

- Avila University
- Baker University - Overland Park Campus
- Calvary University
- Cleveland University-Kansas City
- Concorde Career College-Kansas City
- Donnelly College
- Grantham University
- Kansas City Art Institute
- Kansas City University
- MidAmerica Nazarene University
- Midwestern Baptist Theological Seminary
- Park University
- Pinnacle Career Institute
- Research College of Nursing
- Rockhurst University
- University of Central Missouri – Lee's Summit
- University of Kansas – Edwards Campus
- University of Kansas Medical Center
- University of Missouri – Kansas City
- University of Saint Mary
- Wellspring School of Allied Health-Kansas City
- William Jewell College

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# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA December 31, 2022

Table 10 - Continued

### *Community Facilities – Education, Continued*

#### *Institutions of Higher Education*

##### Two-year Colleges:

Johnson County Community College  
Kansas City, Kansas Community College  
Metropolitan Community College

##### Top Graduate Schools:

Avila University	Research College of Nursing
Baker University	Rockhurst University
Calvary University	University of Arkansas Grantham - Lenexa
Cleveland University-Overland Park	University of Central Missouri – Lee's Summit
Kansas City University	University of Kansas
MidAmerica Nazarene University	University of Missouri – Kansas City
Midwestern Baptist Theological Seminary	University of Saint Mary
Northwest Missouri State University	Webster University
Park University	William Jewell College

##### Professional & Technical Schools:

Aviation Institute of Maintenance, Kansas City MO  
Career & Technology Center at Fort Osage, Indep. MO  
Cass Career Center, Harrisonville  
Center for Business & Technology/JCCC  
Centriq Training, Leawood KS  
Colorado Technical University  
Concorde Career Colleges, KCMO  
Everest Institute/Corinthian Colleges, KCMO  
Excelsior Springs Area Career Center  
Herndon Career Center, Raytown  
ITT Technical Institute, KCMO  
ITT Technical Institute, Overland Park  
KCK Area Technical School  
Manual Career Technical Center, KCMO  
MCC-Business & Technology College  
New Horizons Computer Learning Center, Overland Park  
North Kansas City School District  
Northland Career Center, Platte City  
Pinnacle Career Institute  
University of Health Sciences - College of Osteopathic Medicine

##### Nursing Programs:

Graceland University  
Kansas City, Kansas Community College  
Kansas University Medical Center  
Metropolitan Community College - Nursing  
MidAmerica Nazarene University - Nursing  
Research College of Nursing  
Rockhurst/St. Luke's School of Nursing  
University of Missouri – Kansas City

Sources: Ingram's Book of Leads and Lists, 2022

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# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA December 31, 2022

**Table 10 - Continued**

### *Community Facilities – Transportation*

**Air:**

Major airport: Kansas City International – domestic and international services  
 9,819,092 passengers (up 27.9% from 2021), 257.5 million pounds of freight (up 5.64%) and 2.2 million pounds of mail (up 5.97%) enplaned or deplaned in 2022.  
 10 Major/National airlines and 7 Regional/Commuter airlines offered service to 41 non-stop markets

Source: Kansas City, Missouri, Aviation Department; KCI website, year end report

**Ground:**

Highways serving metropolitan area:

Interstate	4
Auxiliary Interstate (linkages)	4
Federal	8
State roads (excludes double-letter roads in Missouri)	49

Source: MARC Transportation Department

<b>Convention facilities:</b>	<b>Sq. feet of exhibit space</b>	<b>Sq. feet of meeting space</b>
Kansas City Convention and Entertainment Facilities	443,800	229,715
American Royal Complex	272,975	N/A
Overland Park Convention Center	119,000	40,000
Kansas City Marriott Downtown	93,000	93,000
Sheraton Kansas City Hotel at Crown Center	88,360	42,860
Holiday Inn KCI Airport	70,000	15,000
KCI Expo Center	70,000	15,000
Loews Kansas City Hotel	60,000	60,000
Crown Center Exhibit Hall	52,000	45,500
The Westin Kansas City at Crown Center	45,500	50,755
Sheraton Overland Park Hotel	29,528	21,841
InterContinental Kansas City at the Plaza	29,000	28,000
Adams Pointe Conference Center	25,000	19,433
Double Tree by Hilton - Overland Park	25,000	14,675
Ameristar Casino & Hotel Kansas City	24,770	12,270
Pavilion at John Knox Village	24,000	4,036
Cable Dahmer Arena (Independence Events Center)	24,000	2,400
Arvest Theatre at Midland	23,300	23,300
Hilton Kansas City Airport	21,000	21,000
Stoney Creek Hotel & Conference Center	19,000	19,000
Argosy Casino Hotel & Spa	18,000	18,000
Adam's Mark Hotel & CoCo Key Water Resort	18,000	17,000
Radisson Hotel-Lenexa	18,000	9,800

Sources: Ingram's Book of Leads and Lists, 2022

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# MID-AMERICA REGIONAL COUNCIL

## MISCELLANEOUS STATISTICAL DATA

December 31, 2022

Table 10 - Continued

*Community Facilities – Miscellaneous, Continued*

	<b>Seating Capacity</b>
Sports Stadiums and Arenas:	
GEHA Field at Arrowhead Stadium	76,416
Children's Mercy Park/Sporting Kansas City	18,467
Kansas Speedway	74,000
Kauffman Stadium	37,903
Municipal Auditorium	10,721
HyVee Arena	NA
Cable Dahmer Arena	5,800
T-Mobile Center	18,972
CommunityAmerica Ballpark (has additional grass and berm seating)	6,365
Motion picture establishments	51
Screens	Over 600
Legitimate live theater, concert, dance and musical companies	Over 300
Museums, art galleries and botanical or zoological gardens	
Agriculture Hall of Fame	
American Jazz Museum	
Arabia Steamboat Museum	
Bruce R Watkins Cultural Center	
Frontier Army Museum	
Harry S Truman Presidential Library and Museum	
Jazz Museum	
Jesse James Farm and Museum	
Johnson County Museum	
Kansas City Zoological Society (Kansas City Zoo)	
Kemper Museum of Contemporary Art	
Mahaffie Farmstead and Stagecoach Stop	
Museum at Prairiefire	
National Airline History Museum	
National Museum of Toys and Miniatures	
National World War I Museum and Memorial	
Negro Leagues Baseball Museum	
Nelson-Atkins Museum of Art	
Overland Park Arboretum & Botanical Gardens	
Powell Gardens	
Shoal Creek Living History Museum	
Union Station Kansas City & Science City	
Wonderscope Children's Museum	

(Continued on next page)

# MID-AMERICA REGIONAL COUNCIL

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## MISCELLANEOUS STATISTICAL DATA

December 31, 2022

Table 10 - Continued

Professional Sports:

- Kansas City Chiefs Football Club (National Football League)
- Kansas City Comets (Major Indoor Soccer League)
- Kansas City Royals Baseball Club (Major League Baseball)
- Sporting KC Soccer Club (Major League Soccer)
- NASCAR Sprint Cup Series, Busch Series, and Craftsman Truck Series (auto racing)
- ARCA RE/MAX Series (auto racing)
- IRL IndyCar Series (auto racing)
- Kansas City Monarchs Baseball Club (American Association of Independent Professional Baseball)
- Kansas City Mavericks (East Coast Hockey League)
- Swope Park Rangers (United Soccer League)
- Kansas City Current (Women's Soccer)
- Kansas City Storm (United Women's Football Association)
- Kansas City Blues (USA Rugby Division I)
- Kansas City Rogues (USA Rugby Division III)

Sources: Kansas City Sports Commission

## MID-AMERICA REGIONAL COUNCIL

### TOTAL NUMBER OF EMPLOYEES BY DEPARTMENT/WORK GROUP LAST TEN FISCAL YEARS

Table 11

Department	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration	19	18	15	17	18	16	17	18	20	23
Aging	9	9	9	8	8	10	11	13	17	21
Community Development:										
General	11	10	9	7	7	7	6	8	5	2
Government Training Institute	5	4	4	4	4	6	5	5	3	2
Emergency Services	10	8	5	5	6	8	8	9	8	8
Environmental Planning	10	8	5	5	5	5	5	5	6	6
Green Impact Zone	4	—	—	—	—	—	—	—	—	—
Public Affairs	8	9	8	8	8	8	6	8	8	8
Public Safety	12	13	12	13	14	12	12	15	15	14
Workforce	—	—	—	—	3	4	6	5	2	1
Early Learning	5	5	3	3	3	3	4	4	5	4
Head Start	10	11	11	11	12	17	26	25	26	26
Local Government Services	—	—	—	—	—	—	—	—	3	2
Research Services	11	11	10	11	11	13	13	13	13	12
Transportation Planning										
General	2	2	2	2	2	2	3	3	3	2
Long-range Planning	11	9	10	10	11	6	7	7	6	8
Operation Green Light	5	5	4	4	4	4	5	5	5	5
Operations	4	4	3	3	3	2	2	2	2	2
Rideshare	3	4	5	5	5	5	4	3	3	4
<b>Total</b>	<b>139</b>	<b>130</b>	<b>115</b>	<b>116</b>	<b>124</b>	<b>128</b>	<b>140</b>	<b>148</b>	<b>150</b>	<b>150</b>

Note A - Source: Active employees on last payroll processed in year; excludes vacant positions.

Note B - In 2017, three employees were shifted from "Community Development: General" to a new subprogram, "Community Development: Workforce."

# MID-AMERICA REGIONAL COUNCIL

## CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Table 12

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Emergency communication system										
Towers	11	11	11	11	11	11	11	11	10	10
Counties covered	9	9	9	9	9	9	11	11	11	11
911 call-taking equipment										
Answer points	44	41	42	42	42	42	42	42	42	43
Operation Green Light program, intersections operated										
Traffic signals	684	692	697	697	699	699	732	755	755	759
Communities served	22	23	24	24	24	24	26	26	27	27
Head Start program										
Buildings	1	1	1	1	1	1	1	1	1	1
Delegate Agencies	4	4	4	4	4	4	4	4	4	4
Partner Agencies	4	5	5	4	4	14	14	13	13	13
Classrooms	10	10	11	11	11	13	13	13	13	13
Meeting rooms	2	2	2	2	2	2	2	2	2	2
Gymnasium/multi-purpose room	1	1	1	1	1	1	1	1	1	1
Central office facilities										
Meeting rooms	12	12	12	12	12	13	13	13	10	15
Employee workspaces	173	173	173	146	146	156	156	159	162	171

Sources: Various MARC departments