



ANNUAL COMPREHENSIVE FINANCIAL REPORT

2024

For the year ended Dec. 31, 2024

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, 2024

Chair and Officers of Mid-America Regional Council

As of Reporting Date

Chair	Janeé Hanzlick, Commissioner Johnson County, Kansas
1 st Vice Chair	Beto Lopez, Mayor Pro Tem Lee's Summit, Missouri
2 nd Vice Chair	Damien Boley, Mayor Smithville, Missouri
Treasurer	Holly Grummert, Councilmember Overland Park, Kansas
Secretary	Dr. Bridget McCandless, Councilmember Independence, Missouri
Executive Director	David A. Warm

Prepared by:

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INTRODUCTORY SECTION

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June 26, 2025

Board of Directors of the Mid-America Regional Council & City and County Governments in the bistate Kansas City region and citizens:

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, 2024. 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, 2024, 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 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

The 2024 financial position was strong and based on a stable financial outlook, a comprehensive refresh of core values and a continued commitment to building MARC's organizational capacity and increased technical capabilities. MARC's financial position also reflected new initiatives that are supporting and leading key civic partnerships. Efforts in these areas will continue to benefit Greater

Kansas City by addressing critical needs and priorities. MARC has and will continue to address change in economic conditions with proven financial strategies that include adapting business models, growing capacities, strong partnerships, and diversified funding streams. The fiscal environment is monitored closely 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 decrease in MARC's expenditure budget from \$122,563,676 in 2024 (revised budget) to \$117,498,887 for 2025.

The 2025 budget:

- Support and lead key civic partnerships by continuing key programs and services to local governments and the regional community with the focus on technological updates and expansion.
- Projects a 3% decrease in total revenues, and a 4% decrease in expenditures as compared to the 2024 Budget (revised).
- Focuses on applying for federal grants to support climate resiliency planning and communication.
- Develops workforce which includes the reallocation of staff and the restructure of some positions to bring new skills and capacity to research, data analysis and data visualization.
- Strengthening organizational capacity by expanding workforce data and analytics through the Workforce Data Hub.
- 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 the majority 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 (annual operating costs). Over time, the long-term contingency fund balance has increased steadily to a balance of \$1,925,479 on December 31, 2024, which equates to 9.1 percent, and represents approximately 75.9% 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.

HHS will use the actual results from fiscal year 2024 to determine the negotiated rates for 2026, and the fiscal year 2025 actual results to determine the rates for 2027. 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. The fiscal year 2024 rates were based on fiscal year 2022 actuals, which were still being impacted by the pandemic. MARC's negotiated rates in 2024 allowed for a significant recovery of accumulated deficits in the fringe and indirect funds. MARC's negotiated rates increased in 2025 based on 2023 activity and are anticipated to decrease and normalize in 2026.

Major Work Objectives

In 2025, MARC will continue its current array of ongoing programs, along with several new efforts to serve member local governments and the regional community such as a new meal repack and distribution hub for Silver plate meals, completion of phase one of the Bi-State Sustainable Reinvestment Corridor, and the launch of the Mid-America GSI Certification. 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 2025 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, 2023. This was the 41st 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 comprehensive annual 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. We believe that our current report continues to conform to the Certificate of Achievement program's requirements, and we will submit 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,

Carol Gonzales

Carol Gonzales
Director of Finance and Administration

Andrew Molloy

Andrew Molloy
Finance Director

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, 2023

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 • Active Transportation Programming Committee • Kansas and Missouri Surface Transportation Program Committees • Mobility Advisory Committee • Transportation Emissions 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 • RAPIO • E-RAPIO • Cybersecurity
- Metropolitan Emergency Managers Committee (MEMC)*
 - Plans • Situational Awareness and Information Sharing • Community Preparedness • Resource Management • Hazard Mitigation • Medical Reserve Corps • Community Disaster Resiliency Network
- Metropolitan Official Health Agencies of the Kansas City Area
- Hazardous Materials Emergency Preparedness Alliance (HEPA)
 - Training • Plans • Industry
- Mid-America Regional Council Emergency Rescue (MARCER)*
- Hospitals Committee*
 - Northern and Southern Health Care Coalitions • Metro Hospital Committee
- 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
- Greater Kansas City Regional Housing Partnership Strategy 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
- Renew America's Nonprofits Community Advisory Board
- Solid Waste Management District and related committees:
 - Management Council • Grant Review Committee • Household Hazardous Waste



THRIVING OLDER ADULTS AND COMMUNITIES

- Commission on Aging and related committees:
 - Community Center Administrators • Silver-Haired Legislature Delegation
- Community Support Network Community-Based Organization Coalition
- Community Support Network Advisory
- Leadership in Aging Network
- Regional Community Health Worker Collaborative



COMPETITIVE ECONOMY

- Regional Workforce Intelligence Network (RWIN)
- KC Rising Data and Analytics Resource



QUALITY EARLY LEARNING

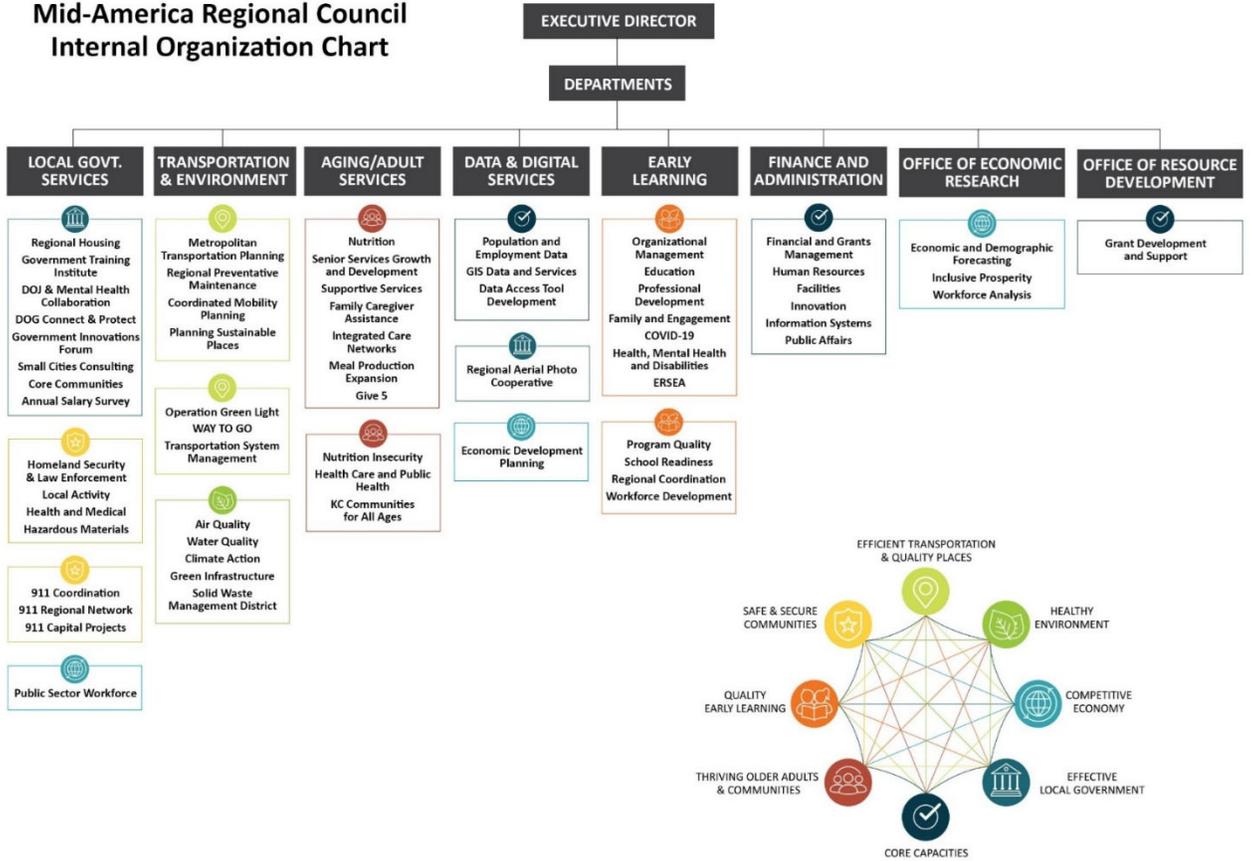
- Partners in Quality
- Head Start Policy Council
- Head Start Advisory Committee
- Head Start Health Advisory Committee



EXEMPLARY CORE CAPACITIES

- MARC Employee Council
- MARC DEI Committee
- MARC Green Team

Mid-America Regional Council Internal Organization Chart



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, 2024

OFFICERS

<i>Janeé Hanzlick Chair</i>	<i>Beto Lopez 1st Vice Chair</i>	<i>Damien Boley 2nd Vice Chair</i>
<i>Holly Grummert Treasurer</i>	<i>Dr. Bridget McCandless Secretary</i>	<i>David A. Warm Executive Director</i>

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	Scott Wagner Commissioner
	Victor Hurlbert Auditor	John Carpenter Commissioner
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	Jalen Anderson Member, County Legislature
	DaRon McGee Member, County Legislature	Megan Marshall Member, County Legislature
Represents municipalities other than KCMO, Lee's Summit, and Independence in Jackson County	Mike McDonough Mayor, Raytown, Missouri	Leonard Jones, Jr. Mayor, Grandview, Missouri
Platte County, Missouri	Scott Fricker Presiding Commissioner	
	Chris Wright Recorder of Deeds	
Ray County, Missouri	Sheila Tracy Presiding Commissioner	
Kansas City, Missouri	Quinton Lucas Mayor	
	Eric Bunch Councilmember	
	Johnathan Duncan Councilmember	
	Nathan Willett Councilmember	

Continued

LIST OF OFFICERS AND BOARD OF DIRECTORS

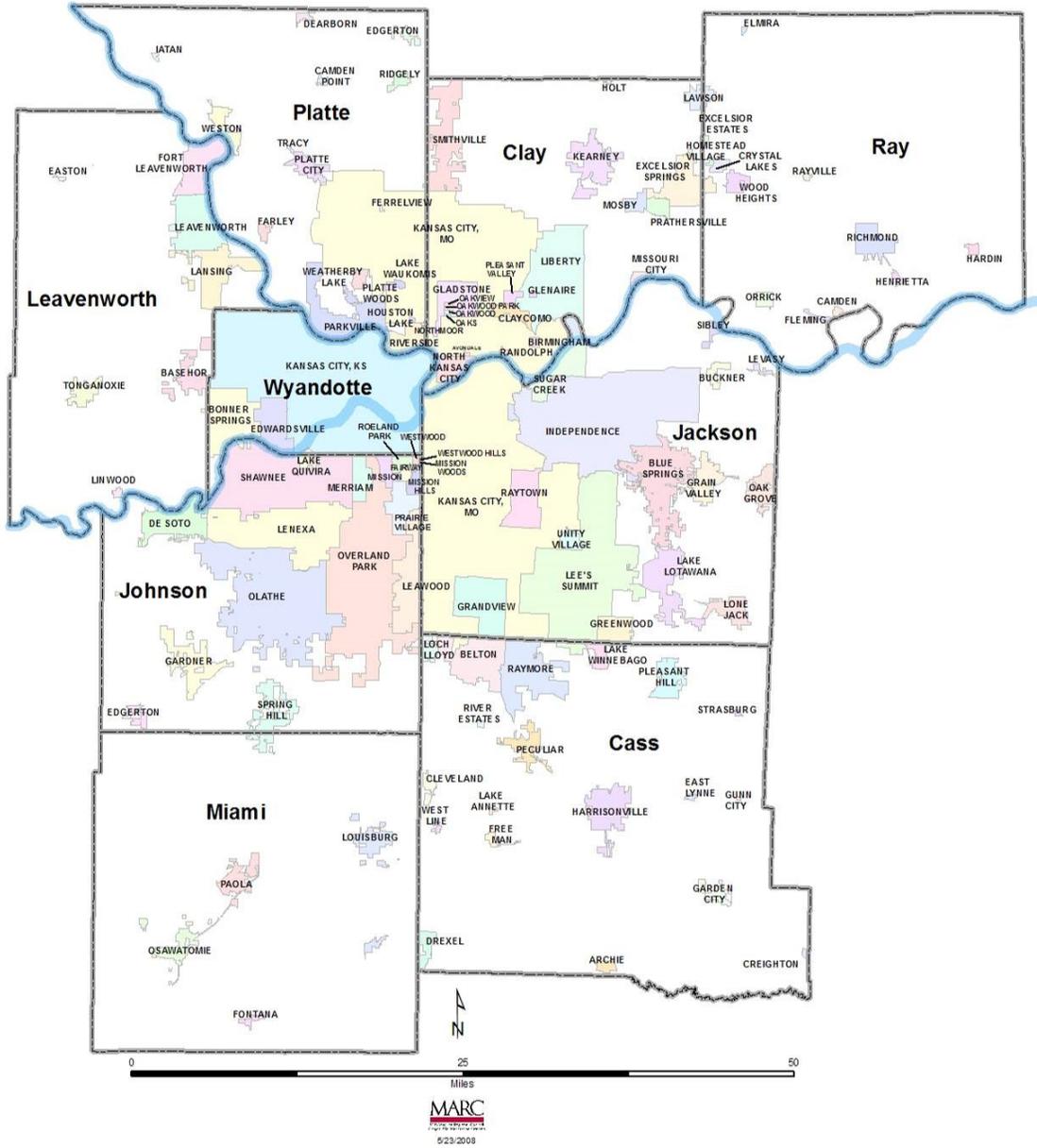
As of December 31, 2024

Continued

BOARD OF DIRECTORS		
<i>Member</i>	<i>Director</i>	<i>Alternate Director</i>
Independence, Missouri	Rory Rowland Mayor	Dr. Bridget McCandless Councilmember
	Jared Fears Councilmember	
Lee's Summit, Missouri	Bill Baird Mayor	Beto Lopez Mayor Pro Tem
Johnson County, Kansas	Mike Kelly Commission Chairman	Becky Fast Commissioner
	Janeé Hanzlick Commissioner	Jeff Meyers Commissioner
Represents municipalities other than Overland Park and Olathe in Johnson County	Erik Mikkelson Mayor, Prairie Village, Kansas	Michael Poppa Mayor, Roeland Park, Kansas
Represents municipalities other than Overland Park and Olathe in Johnson County	Rick Walker Mayor, De Soto, Kansas	Mikey Sandifer Mayor, Shawnee, Kansas
Leavenworth County, Kansas	Jeff Culbertson Commissioner Chair	Vernon Fields Councilmember, Basehor, Kansas
Miami County, Kansas	Rob Roberts Commissioner	Tyler Vaughan Commissioner
Unified Government of Wyandotte County/Kansas City, Kansas	Tyrone Garner Mayor, CEO	Mike Kane Commissioner
	Christian Ramirez Commission	
	Tom Burroughs Commissioner	Vacant Commissioner
	Dr. Evelyn Hill Commissioner	
Represents municipalities other than KCK in Wyandotte County	Tom Stephens Mayor, Bonner Springs, Kansas	Carolyn Caiharr Mayor, Edwardsville, Kansas
Overland Park, Kansas	Curt Skoog Mayor	Logan Heley Councilmember
	Holly Grummert Councilmember	Inas Younis Councilmember
Olathe, Kansas	John Bacon Mayor	Marge Vogt Mayor Pro Tem

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, 2024, 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, 2024, 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.

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 27 and the Schedule of Changes in Total OPEB Liability and Related Ratios on page 63 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 26, 2025 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 26, 2025

The management of Mid-America Regional Council (MARC) offers this discussion and analysis of the financial performance for the year ended December 31, 2024. 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, 2024, by \$25,468,975 (net position). Of this amount, \$16,613,984 represents MARC's unrestricted net position. MARC's net investment in capital assets is \$8,854,991.
- MARC's total net position increased \$6,443,820 or 29% over 2023. An increase in net investment in capital assets accounted for 59% of the increase in the net position of MARC's governmental activities. Capital asset additions were the main driver in the investment in capital assets.
- In fiscal year 2024, MARC's operating grant revenues increased by \$33,011,322, or 43% from \$77,387,921 in 2023 to \$110,399,243 in 2024. Community Development, Early Learning and Transportation Planning account for 76% of the increase and reflect an increase in operating grant revenue across MARC's special revenue fund programs.
- Total liabilities increased \$3,462,712, or 15% from \$22,400,931 in 2023 to \$25,863,643 in 2024. The new multi-year long-term lease and subscription liabilities added in 2024, which is impacted by Governmental Accounting Standards (GASB) *Statement No. 96, Subscription-Based Information Technology Arrangements* accounts for the majority of the change in the balance.
- The fringe benefit/indirect costs allocation pool increased \$1,100,664, from \$199,186 in 2023, to \$1,416,804 in 2024. 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. Change in indirect cost rates impacted fringe benefits, and lead to adjustments in direct salary rates and reallocation of costs.
- At the end of 2024, the fund balance of the General Fund was \$5,555,651.

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.

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.

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

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 218 grants were active during 2024.

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 in addition to others.

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*.

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.

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

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

Net position may serve over time as a useful indicator of a government's financial position. MARC's governmental activities assets and deferred outflows exceeded liabilities and deferred inflows by \$25,468,975 as of December 31, 2024. Of this amount \$8,854,991 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 \$16,613,984 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 \$2,982,304 cumulative unrestricted net position as of December 31, 2024.

MARC ended 2024 with a positive net position. Total assets for MARC are \$54,434,204. Of these total assets, \$17,881,357 are capital and right to use assets and the remaining \$36,552,847 is primarily cash and accounts receivable.

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	
	2024	2023	2024	2023	2024	2023
Assets						
Cash and investments	\$ 15,032,854	\$ 14,476,480	\$ —	\$ —	\$ 15,032,854	\$ 14,476,480
Accounts receivable	20,238,910	17,674,529	464,479	1,033,501	20,703,389	18,708,030
Prepaid items	466,604	528,360	350,000	—	816,604	528,360
Internal balances	(2,167,825)	(1,460,120)	2,167,825	1,460,120	—	—
Capital and right to use assets, net	17,881,357	10,730,311	—	—	17,881,357	10,730,311
Total assets	51,451,900	41,949,560	2,982,304	2,493,621	54,434,204	44,443,181
Deferred Outflows of Resources						
Deferred outflows related to OPEB	111,818	129,108	—	—	111,818	129,108
Liabilities						
Other liabilities and unearned revenue	15,298,626	15,209,478	—	—	15,298,626	15,209,478
Long-term liabilities:						
Lease and subscription liabilities	9,026,366	5,648,681	—	—	9,026,366	5,648,681
Other postemployment benefits	197,339	262,165	—	—	197,339	262,165
Accrued vacation and sick leave	1,341,312	1,280,607	—	—	1,341,312	1,280,607
Total liabilities	25,863,643	22,400,931	—	—	25,863,643	22,400,931
Deferred Inflows of Resources						
Deferred inflows related to OPEB	231,100	163,899	—	—	231,100	163,899
Net Position						
Net investment in capital assets	8,854,991	5,081,630	—	—	8,854,991	5,081,630
Unrestricted	16,613,984	14,432,208	2,982,304	2,493,621	19,596,288	16,925,829
Total net position	\$ 25,468,975	\$ 19,513,838	\$ 2,982,304	\$ 2,493,621	\$ 28,451,279	\$ 22,007,459

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, 2024 and 2023.

	Mid-America Regional Council Statement of Activities					
	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Program revenues:						
Fees for services	\$ 1,573,657	\$ 2,293,558	\$ 1,666,799	\$ 1,828,373	\$ 3,240,456	\$ 4,121,931
Operating grants	110,399,243	77,387,921	553,198	520,982	110,952,441	77,908,903
Capital grants	1,551,700	—	—	—	1,551,700	—
General revenues:						
Local government						
appropriations	674,344	602,771	—	—	674,344	602,771
Emergency services						
contributions	411,969	439,820	—	—	411,969	439,820
Investment earnings	338,163	189,858	—	—	338,163	189,858
Miscellaneous income	296,166	183,336	—	—	296,166	183,336
Total revenues	115,245,242	81,097,264	2,219,997	2,349,355	117,465,239	83,446,619
Expenses:						
General government	987,750	2,130,956	—	—	987,750	2,130,956
Special programs	108,232,489	76,273,841	—	—	108,232,489	76,273,841
Governmental training and consulting services	—	—	1,801,180	1,957,515	1,801,180	1,957,515
Total expenses	109,220,239	78,404,797	1,801,180	1,957,515	111,021,419	80,362,312
Increase (decrease) in net position before transfers	6,025,003	2,692,467	418,817	391,840	6,443,820	3,084,307
Transfers	(69,866)	(19,500)	69,866	19,500	—	—
Change in net position	5,955,137	2,672,967	488,683	411,340	6,443,820	3,084,307
Net Position - beginning	19,513,838	16,840,871	2,493,621	2,082,281	22,007,459	18,923,152
Net Position - ending	<u>\$ 25,468,975</u>	<u>\$ 19,513,838</u>	<u>\$ 2,982,304</u>	<u>\$ 2,493,621</u>	<u>\$ 28,451,279</u>	<u>\$ 22,007,459</u>

The government-wide statement of activities indicates the major source of program revenues are operating grants. Total operating grant increased in 2024 by \$33,011,322, or 43%. The increase is largely attributable to:

- Funds awarded from the Regional Overlay Program (MDOT)
- New Aging repack building
- Kansas Department of Transportation (KDOT) and Kansas State University to provide drone training for transportation
- Increase in Early Learning contributed services

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

MARC's net position increased for governmental activities by \$5,955,137 (30%). Key elements of this increase are:

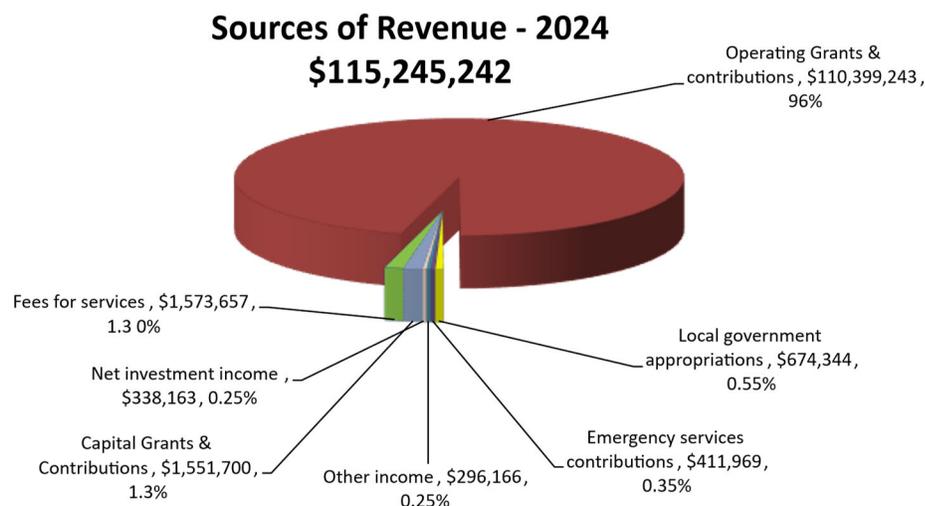
- Increase in revenues in Transportation as a result of The Regional Overlay Program through the Missouri Department of Transportation (MDOT), and the 911 program.
- Other financing sources in Early Learning and Aging exceeded uses due to timing and utilization issues.

Business-type Activities had a 9% decrease in fees for services under Program Revenues and a 12% decrease in Governmental training and consulting services under expenses as compared to 2023. MARC provides these services on an as needed basis and will fluctuate due to timing and need.

Governmental Activities

Governmental activities include the General Fund, two Special Revenue funds, and a Capital Projects fund. Overall, revenues (not including transfers) increased \$34,147,978, or 42% from 2023, due primarily to an increase in operating grants and contributions.

As illustrated by the following graph, 96% of MARC's governmental activities 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 (Table 6) showing the local government appropriations for the last 10 years.

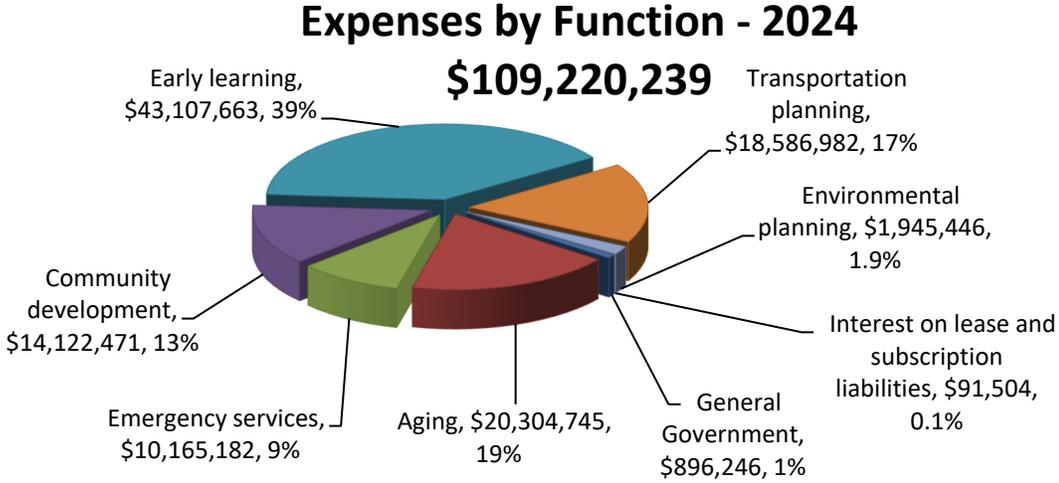
MARC allocates its fringe benefits and indirect costs to its programs and activities based upon rates negotiated with the U.S. Department of Health and Human Services (HHS). Fringe benefit/indirect costs allocation are recategorized from an expense to a revenue. The amounts that are allocated

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

vary from actual costs, resulting in a surplus or a deficit. A surplus of \$199,186 was incurred in 2023 and a surplus of \$1,416,804 was incurred in 2024. The surpluses/deficits are rolled over to future years in an even/odd year cycle when the rates are negotiated with HHS.

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 29.

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 \$30,815,442 or 39% in fiscal year 2024, due largely to increased activity in Early Learning (contributed services), Transportation Planning (State of Missouri Transportation Overlay Program) and Aging (Repack Building).

	Total Cost of Services			Net Cost of Services		
	2024	2023	% Change	2024	2023	% Change
General Government	\$ 896,246	\$ 1,982,939	-54.8%	\$ (858,509)	\$ (1,939,775)	-55.7%
Aging	20,304,745	13,267,666	53.0%	(359,756)	(317,913)	13.2%
Emergency services	10,165,182	7,286,970	39.5%	1,950,439	1,965,644	-0.8%
Community development	14,122,471	7,113,520	98.5%	1,188,166	159,747	643.8%
Early learning	43,107,663	38,115,307	13.1%	3,058,918	263,104	1062.6%
Transportation planning	18,586,982	8,527,131	118.0%	(510,455)	1,308,538	-139.0%
Environmental planning	1,945,446	1,963,247	-0.9%	(72,938)	(14,646)	398.0%
Interest on lease liability	91,504	148,017	0.0%	(91,504)	(148,017)	0.0%
Total	\$109,220,239	\$78,404,797	39.3%	\$ 4,304,361	\$ 1,276,682	237.2%

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

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT'S DISCUSSION AND ANALYSIS *(Continued)*

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 \$1,117,457 at the end of 2025.

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 2023 and 2024 totaled \$439,820 and \$411,969, 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 2024 budget, is \$2,624,318. The actual long-term contingency ending balance as of December 31, 2024, is \$1,925,479, or 76%.

Analysis of the Fund Financial Statements

General Fund. Fund balance increased 10% or \$513,780 driven by timing of fringe/indirect cost allocations. Additional information regarding the fund balance may be found on the *Statement of Revenues, Expenditures and Changes in Fund Balance* located on (Exhibit D), page 31.

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. Grants receivables are recorded only to the extent that allowable reimbursement expenditures have been incurred. The fund balance increased 45% or \$1,595,548 in 2024 largely due to timing of expenditures of fee for service programs. Transportation planning Funds awarded from the Regional Overlay Program (MDOT) and the new Aging repack building contributed to the fund balance increase.

Additional information on Expenditures by program area, as reported on the *Statement of Revenues, Expenditure, and Changes in Fund Balance* located on (Exhibit D), page 31.

Capital Projects Fund. MARC's Capital Projects Fund accounts for major infrastructure improvement projects. The fund balance decreased \$497,331, or 6.7% from 2023. Capital projects funds experience fluctuations due to the nature of the projects they finance, which are typically large, long-term investments with varying costs and funding sources. These fluctuations are reflected in the fund's balance, which can increase or decrease based on revenue inflows, expenditure patterns, and project timelines. Additional information regarding the fund balance may be found on the *Statement of Revenues, Expenditures and Changes in Fund Balance* located on (Exhibit D), page 31.

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

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 \$488,683, or 19.5% from \$2,493,621 in 2023 to \$2,982,304 in 2024. 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 (Exhibit G), page 34.

Budget to Actual (General Fund)

The Board adopted the 2024 Budget and Workplan in December of 2023. The following schedule details changes from the final budget to actual and is located on pages 64.

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

The following revenue and expenditure categories experienced significant differences for the General Fund between the final budget amount and the actual amount. The explanation of the differences is also included:

Category	Explanation
GENERAL FUND REVENUES	
Net Investment Income	Actual was approximately 2.4 times the budgeted amount due to a renegotiation of MARC’s repurchase rate and a net investment addition at a higher than budgeted rate.
Fees for services/events	Actual was 54% over budget due to transportation fees not budgeted as a result of a timing and utilization issue.
Settlement of vacation and sick leave	Vacation and sick leave was 29% under budget due to timing and usage. Fluctuations from year to year are common.
Fringe benefit/indirect costs allocation	Changes in indirect cost rates impacted fringe benefits, and lead to adjustments in direct salary rate and reallocation of costs which resulted in this category being over budget by approximately 4.5 times the budgeted amount. Estimated rates are used for budget purposes and are adjusted after the budget is approved.
GENERAL FUND EXPENDITURES	

MID-AMERICA REGIONAL COUNCIL

MANAGEMENT’S DISCUSSION AND ANALYSIS (Continued)

Memberships/periodicals	Membership/periodicals was 28% under budget. Estimates are used for budget purposes and actual usage varies from year to year.
Rent/utilities/maintenance	Actual expenses were more than 20 times the budget amount due to a planned office remodel and the addition of more office space.
Supplies	Actual expenses were over budget by 14 times the budget amount due to a planned office remodel and the addition of more office space.
Training	Training was 73% under budget. MARC provides training on an as needed basis and can fluctuate from budget due to timing and availability.

Capital Assets

The total amount of capital assets for MARC at December 31, 2024, was \$17,881,357 net of accumulated depreciation. This is an increase of \$7,151,046, or 67% over 2023. This investment of capital assets includes office furniture and equipment, vehicles, 911 equipment, traffic signal equipment, buildings, and leasehold improvements. The increase also reflects the purchase of additional Emergency Communication System software contractual obligations (SBITAs) and equipment. Additional information on MARC’s capital assets can be found in note (3)C.

Long-Term Debt Activity

As of December 31, 2024, MARC had \$9,026,366 in long-term debt related to lease and subscription obligations which represent a long-term contractual agreement. \$2,559,487 is due within one year while \$6,466,879 is due in more than one year. Additional information on MARC’s debt can be found in Note 3(F).

Economic Condition and Next Year’s Programs

The Greater Kansas City region, of which MARC is a part of, continues to have a strong economy with committed communities and successful and engaged people. Navigating the financial aspects of grants can be a complex but crucial process, impacting the ongoing management of awarded funds. Effective grant budgeting involves careful planning, clear communication, and meticulous recordkeeping. Fluctuations in grant funding occur due to several factors, including global events, economic shifts, and changes in funding priorities. These changes can impact MARC’s operations and projects. 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 2025

budget projects a decrease of \$5,064,789, or 4.13%, in expenditures over the revised 2024 budget. The decrease is almost entirely in the Special Revenue fund and reflects the normal fluctuations in 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, 2024

Exhibit A

	Primary Government		Total
	Governmental Activities	Nonmajor Business-Type Activities	
Assets			
Cash and cash equivalents	\$ 10,468,348	\$ —	\$ 10,468,348
Investments	4,564,506	—	4,564,506
Accounts receivable:			
Customers and users	—	464,479	464,479
Granting agencies	19,531,668	—	19,531,668
Due from 911 participating counties	208,868	—	208,868
Other	481,016	—	481,016
Advances to contractors	17,358	—	17,358
Prepaid items	466,604	350,000	816,604
Internal balances	(2,167,825)	2,167,825	—
Capital assets, non-depreciable:			
Construction in progress:			
911 call-taking equipment	1,745,664	—	1,745,664
Aging repack facility	2,883,973	—	2,883,973
Capital and right to use assets, net:			
Office furniture and equipment	171,289	—	171,289
Right to use assets - building, improvements and SBITA	8,966,406	—	8,966,406
Buildings - Head Start program	663,083	—	663,083
911 call-taking equipment	2,012,682	—	2,012,682
911 RAMBIS equipment	227,064	—	227,064
Leasehold improvements	1,039,080	—	1,039,080
Traffic signal program vehicles	172,116	—	172,116
Total assets	51,451,900	2,982,304	54,434,204
Deferred Outflows of Resources			
Deferred outflows related to OPEB	111,818	—	111,818
Liabilities			
Accounts payable	11,015,761	—	11,015,761
Accrued payroll, payroll taxes and fringe benefits	729,877	—	729,877
Unearned revenue	3,552,988	—	3,552,988
Lease and subscription liabilities:			
Due within one year	2,559,487	—	2,559,487
Due in more than one year	6,466,879	—	6,466,879
Other post employment benefits:			
Due in more than one year	197,339	—	197,339
Accrued vacation and sick leave:			
Due within one year	903,414	—	903,414
Due in more than one year	437,898	—	437,898
Total liabilities	25,863,643	—	25,863,643
Deferred Inflows of Resources			
Deferred inflows related to OPEB	231,100	—	231,100
Net Position			
Net investment in capital assets	8,854,991	—	8,854,991
Unrestricted	16,613,984	2,982,304	19,596,288
Total net position	\$ 25,468,975	\$ 2,982,304	\$ 28,451,279

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, 2024

Exhibit B

Functions/Programs	Net (Expense) Revenue and Changes in Net Position						
	Program Revenues			Primary Government			
	Expenses	Fees for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Nonmajor Business-Type Activities	Total
Governmental Activities:							
General Government	\$ 896,246	\$ 37,737	\$ —	\$ —	\$ (858,509)	\$ —	\$ (858,509)
Aging	20,304,745	1,227,438	18,717,551	—	(359,756)	—	(359,756)
Emergency services	10,165,182	6,806	10,557,115	1,551,700	1,950,439	—	1,950,439
Community development	14,122,471	122,848	15,187,789	—	1,188,166	—	1,188,166
Early learning	43,107,663	31,144	46,135,437	—	3,058,918	—	3,058,918
Transportation planning	18,586,982	146,786	17,929,741	—	(510,455)	—	(510,455)
Environmental planning	1,945,446	898	1,871,610	—	(72,938)	—	(72,938)
Interest on lease and subscription liabilities	91,504	—	—	—	(91,504)	—	(91,504)
Total governmental activities	109,220,239	1,573,657	110,399,243	1,551,700	4,304,361	—	4,304,361
Business-type activities:							
Governmental training and consulting services	1,801,180	1,666,799	553,198	—	—	418,817	418,817
Total primary government	<u>\$ 111,021,419</u>	<u>\$ 3,240,456</u>	<u>\$ 110,952,441</u>	<u>\$ 1,551,700</u>			
General revenues:							
Local government appropriations					674,344	—	674,344
Emergency services contributions					411,969	—	411,969
Miscellaneous income					296,166	—	296,166
Investment earnings					338,163	—	338,163
Transfers					(69,866)	69,866	—
Total general revenues and transfers					<u>1,650,776</u>	<u>69,866</u>	<u>1,720,642</u>
Change in net position					5,955,137	488,683	6,443,820
Net position, beginning of year					19,513,838	2,493,621	22,007,459
Net position, end of year					<u>\$ 25,468,975</u>	<u>\$ 2,982,304</u>	<u>\$ 28,451,279</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, 2024

	General	Special Revenue	MARC CSC	Capital Projects	Exhibit C Total
Assets					
Cash and cash equivalents	\$ 9,803,035	\$ —	\$ 665,313	\$ —	\$ 10,468,348
Investments	4,564,506	—	—	—	4,564,506
Accounts receivable - granting agencies	—	19,527,702	3,966	—	19,531,668
Accounts receivable - 911 participating counties	52,091	122,900	—	33,877	208,868
Accounts receivable - other	481,016	—	—	—	481,016
Accounts receivable - advances to contractors	15,313	2,045	—	—	17,358
Due from other funds	2,016,506	—	—	6,862,246	8,878,752
Prepaid items	456,438	—	—	10,166	466,604
Total assets	<u>\$ 17,388,905</u>	<u>\$ 19,652,647</u>	<u>\$ 669,279</u>	<u>\$ 6,906,289</u>	<u>\$ 44,617,120</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 11,015,761	\$ —	\$ —	\$ —	\$ 11,015,761
Accrued payroll, payroll taxes and fringe benefits	729,877	—	—	—	729,877
Due to other funds	—	11,046,577	—	—	11,046,577
Unearned revenue - granting agencies	—	3,465,372	—	—	3,465,372
Unearned revenue - other	87,616	—	—	—	87,616
Total liabilities	<u>11,833,254</u>	<u>14,511,949</u>	<u>—</u>	<u>—</u>	<u>26,345,203</u>
Fund Balances:					
Nonspendable:					
Prepaid items	456,438	—	—	10,166	466,604
Committed:					
Accrued vacation and sick leave	1,341,312	—	—	—	1,341,312
Assigned:					
Aging	—	367,330	—	—	367,330
Operation green light	—	300,000	—	—	300,000
Community development	—	518,507	669,279	—	1,187,786
911 Operations	—	3,954,861	—	6,896,123	10,850,984
Unassigned					
General fund	3,757,901	—	—	—	3,757,901
Total fund balances	<u>5,555,651</u>	<u>5,140,698</u>	<u>669,279</u>	<u>6,906,289</u>	<u>18,271,917</u>
Total liabilities and fund balances	<u>\$ 17,388,905</u>	<u>\$ 19,652,647</u>	<u>\$ 669,279</u>	<u>\$ 6,906,289</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.

Lease and subscription liabilities

Other post employment benefits

Deferred outflows related to OPEB

Deferred inflows related to OPEB

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.

17,881,357

(9,026,366)

(197,339)

111,818

(231,100)

(1,341,312)

Net position of governmental activities

\$ 25,468,975

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, 2024

	<u>General</u>	<u>Special Revenue</u>	<u>MARC CSC</u>	<u>Capital Projects</u>	<u>Exhibit D Total</u>
Revenues:					
Grants	\$ —	\$ 87,369,520	\$ 6,766,765	\$ 1,720,036	\$ 95,856,321
Contributed services – third party	—	13,126,118	—	—	13,126,118
Local government appropriations	674,344	—	—	—	674,344
Transportation project fees	146,786	—	—	—	146,786
Emergency services contributions	411,969	—	—	—	411,969
Net investment income	213,291	—	148	124,724	338,163
Program income	—	241,368	15,785	—	257,153
Fees for services/events	37,737	1,049,981	82,000	—	1,169,718
Settlement of vacation and sick leave	60,704	—	—	—	60,704
Other income	37,523	126,031	—	71,908	235,462
Fringe benefit/indirect costs allocation	1,416,804	—	—	—	1,416,804
Total revenues	<u>2,999,158</u>	<u>101,913,018</u>	<u>6,864,698</u>	<u>1,916,668</u>	<u>113,693,542</u>
Expenditures:					
Current programs:					
Aging	—	20,215,798	—	—	20,215,798
Emergency services	—	7,981,857	—	—	7,981,857
Community development	—	7,908,922	6,213,549	—	14,122,471
Early learning	—	42,847,229	—	—	42,847,229
Transportation planning	—	18,465,893	—	—	18,465,893
Environmental planning	—	1,945,446	—	—	1,945,446
CSC local activity	—	—	1,000	—	1,000
MARC local activity	845,451	—	—	—	845,451
Debt service:					
Principal	779,354	1,926,438	—	—	2,705,792
Interest	35,158	56,346	—	—	91,504
Capital outlay	5,087	6,083,477	—	2,134,002	8,222,566
Total expenditures	<u>1,665,050</u>	<u>107,431,406</u>	<u>6,214,549</u>	<u>2,134,002</u>	<u>117,445,007</u>
Excess of revenues over (under) expenditures	<u>1,334,108</u>	<u>(5,518,388)</u>	<u>650,149</u>	<u>(217,334)</u>	<u>(3,751,465)</u>
Other financing sources (uses):					
Subscription Based IT Arrangement	—	6,083,477	—	—	6,083,477
Transfers (out)/in	(820,328)	1,030,459	—	(279,997)	(69,866)
Total other financing sources (uses)	<u>(820,328)</u>	<u>7,113,936</u>	<u>—</u>	<u>(279,997)</u>	<u>6,013,611</u>
Change in fund balance	513,780	1,595,548	650,149	(497,331)	2,262,146
Fund balance, beginning of year	<u>5,041,871</u>	<u>3,545,150</u>	<u>19,130</u>	<u>7,403,620</u>	<u>16,009,771</u>
Fund balance, end of year	<u>\$ 5,555,651</u>	<u>\$ 5,140,698</u>	<u>\$ 669,279</u>	<u>\$ 6,906,289</u>	<u>\$ 18,271,917</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, 2024

Exhibit E

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

Net change in fund balance - total governmental funds	\$ 2,262,146
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	(3,971,271)
Capital contributions	1,551,700
Capital outlays	9,570,617
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.	
Other financing sources SBITA and leases	(6,083,477)
Principal payments on SBITA and lease liability	2,705,792
Decrease in OPEB Obligation	64,826
Decrease in deferred outflows for OPEB	(17,290)
Increase in deferred inflows for OPEB	(67,201)
Settlement of vacation and sick leave	(60,705)
Change in net position of governmental activities	<u>\$ 5,955,137</u>

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, 2024

Exhibit F

Assets:

Current Assets:

Accounts receivable - customers	\$ 464,479
Prepaid items	350,000
Due from other funds	<u>2,167,825</u>
Total assets	<u>2,982,304</u>

Net Position:

Net Position:	
Unrestricted	<u>\$ 2,982,304</u>

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, 2024

Exhibit G

Operating Revenues:

Fees for services/events	\$ 1,666,799
Other federal and local funds	157,775
Local dues and fees	287,594
Private funds	<u>107,829</u>
Total operating revenues	<u>2,219,997</u>

Operating Expenses:

Contractual services	697,772
Fringe benefits allocated	206,130
Indirect costs allocated	205,034
Meals for the elderly	28,123
Meetings/travel	43,405
Memberships/periodicals	1,850
Other	129,150
Postage	380
Printing/reproduction	7,595
Rent/utilities/maintenance	22,538
Salaries	400,487
Supplies	54,712
Training	<u>4,004</u>
Total operating expenses	<u>1,801,180</u>

Operating income 418,817

Transfers in 69,866

Change in net position 488,683

Net position, beginning of year 2,493,621

Net position, end of year \$ 2,982,304

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, 2024

Exhibit H

Cash flows from operating activities:

Receipts from customers and users	\$ 2,081,314
Payments to suppliers and contractors	<u>(2,151,180)</u>
Net cash used by operating activities	<u>(69,866)</u>

**Cash flows from noncapital
financing activities:**

Transfer from other funds	<u>69,866</u>
Net cash provided by noncapital and related financing activities	<u>69,866</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	\$ 418,817
Adjustments to reconcile operating income to net cash used by operating activities:	
Change in operating assets and liabilities:	
Accounts receivable - customers	569,022
Prepays	(350,000)
Due to/from other funds	<u>(707,705)</u>

Net cash used by operating activities \$ (69,866)

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, 2024

Exhibit I

Assets	Private-purpose Trust	Custodial Funds
	Child Care Scholarship	
Cash and cash equivalents	\$ —	\$ 2,790,138
Investments - government securities	40,234	26,986
Total assets	<u>\$ 40,234</u>	<u>\$ 2,817,124</u>
Net Position		
Restricted for Individuals, organizations, and other governments	<u>\$ 40,234</u>	<u>\$ 2,817,124</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, 2024

Exhibit J

	Private- purpose Trust	Custodial Funds
Additions:		
Contributions:		
Grants	\$ —	\$ 4,020,184
Fees for services/events		24,430
Investment income:		
Net appreciation in fair value of investments	862	53,861
Total additions	862	4,098,475
Deductions:		
Administrative services	—	640,361
Audit	—	3,000
Contractual services	—	1,634,271
Fees for handling pass-through grants	—	—
Insurance	—	4,107
Meetings/travel	—	26,191
Memberships/periodicals	—	4,159
Other	—	87,022
Supplies	—	7,372
Total deductions	—	2,406,483
Change in net position	862	1,691,992
Net position, beginning of year	39,372	1,125,132
Net position, end of year	\$ 40,234	\$ 2,817,124

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.

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

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) Aim4Peace, a youth violence prevention program; (5) DEPO KC, a 501(c)3 nonprofit organization 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 2024 surpluses or deficits will be carried forward into the 2025 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 \$10,000 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.

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

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 — Vacation leave accrues on a bi-weekly basis and is available to all regular full-time and certain part-time employees of MARC in varying annual amounts depending upon the length of service. Employees are allowed to accumulate and carry forward a maximum of 240 hours. Employees may accrue vacation leave beyond 240 during the calendar year up to and including the pay period in which February 1 falls. At the end of that pay period, excess vacation leave balances over 240 hours will be forfeited. Any regular employee leaving MARC's service who has been employed for at least three years shall be compensated for all accumulated, unused vacation leave up to a maximum of 240 hours. Employees hired prior to February 10, 2024, will be compensated for all accumulated, unused vacation leave up to a maximum of 240 hours regardless of their time of employment.

Sick leave benefits accrue bi-weekly with a maximum accumulation of 800 hours for both full-time and certain part-time employees. Upon separation of employment, employees hired after February 10, 2024, will not receive compensation for accrued sick leave, unless they meet the criteria for retirement. Employees hired prior to February 10, 2024, will receive compensation for an amount equaling 25% of their accrued sick leave at their current rate of pay on February 10, 2024. If an employee separates employment prior to

meeting the criteria set out for retirement, they will be paid out the banked amount upon separation.

Upon retirement, any employee who has reached age 60 and has been employed at MARC for 10 or more years will be compensated 50% of their current sick leave balance, at their rate of pay at the time of separation, up to a maximum 350 hours in one lump sum payment. This will replace and not be in addition to the value of leave banked as of February 10, 2024.

Compensated absences are accrued when incurred and reported in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

For the year ended December 31, 2024, the financial statements include the adoption of GASB Statement No. 101, *Compensated Absences* (GASB 101). Benefits considered more likely than not to be used as leave or settled at separation are recognized in the financial statements. The adoption of GASB 101 did not have a material impact on 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 - 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 the principles for 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.

Subscription-Based Information Technology Arrangements (SBITA) - During 2023, MARC implemented Governmental Accounting Standards (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement establishes uniform accounting and financial reporting requirement for SBITAs where the government contracts for the right to use another party's software. This Statement requires SBITAs, previously classified as an expense, be recognized as intangible right-to-use subscription assets with corresponding subscription liabilities.

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, 2024.

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, 2024, 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. MARC’s prepaid items are considered nonspendable fund balance.
- 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.
- 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 has certain programs with reserves which are classified as 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.

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	\$ 180,930	\$ 26,616	\$ 207,546
Certificates of deposit	375,000	—	375,000
Investments			
Repurchase security agreement (cash equivalent)	10,287,418	2,763,522	13,050,940
U.S. government agency securities	4,189,506	67,220	4,256,726
Total cash and investments	<u>\$ 15,032,854</u>	<u>\$ 2,857,358</u>	<u>\$ 17,890,212</u>

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. The investments underlying the repurchase securities are uninsured, unregistered securities held by the counterparty in MARC’s name.

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

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, 2024:

	Fair Value December 31, 2024	Investment Maturities (in Years)	
		Less Than 1	1 - 5
Repurchase security agreement	\$ 13,050,940	\$ 13,050,940	\$ —
U.S. government agency securities	4,256,726	450,000	3,806,726
	<u>\$ 17,307,666</u>	<u>\$ 13,500,940</u>	<u>\$ 3,806,726</u>

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 (76%) securities. All of the securities are rated AA+ by Standard and Poors and Aa1 by Moody’s Investor Service.

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 – Granting Agencies

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

	Accounts Receivable – Granting Agencies	Unearned Revenue - Granting Agencies
Support for Exhibit C – Balance Sheet – Governmental Funds		
MARC		
Special Revenue Fund:		
Aging	\$ 2,214,994	\$ 764,750
Emergency services	552,744	108,502
Community development	438,673	1,128,609
Early learning	8,092,233	532,050
Transportation planning	7,958,563	527,515
Environmental planning	270,495	403,946
	<u>19,527,702</u>	<u>3,465,372</u>
MARC CSC		
Community development	<u>3,966</u>	<u>—</u>
	<u>\$ 19,531,668</u>	<u>\$ 3,465,372</u>
Total Governmental Funds		

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, 2024 was as follows:

	Balance January 1, 2024	Increases	Decreases	Balance December 31, 2024
Governmental activities:				
Capital assets not being depreciated:				
Construction in progress:				
Emergency communication system	\$ —	\$ 1,745,664	\$ —	\$ 1,745,664
Aging repack facility	7,300	2,876,673	—	2,883,973
Capital assets, depreciable and amortizable:				
Office furniture and equipment	2,323,763	46,510	(86,803)	2,283,470
Vehicles	88,877	—	(88,877)	—
911 call-taking equipment	11,273,903	163,101	(3,396)	11,433,608
911 RAMBIS equipment	6,179,545	188,354	—	6,367,899
Traffic signal communications equipment	214,132	—	(2,734)	211,398
Traffic signal program vehicles	386,648	—	—	386,648
Buildings - Head Start program	2,725,000	—	—	2,725,000
Building right-to-use-asset - lease	4,491,035	—	—	4,491,035
Technology right-to-use-asset - SBITA	4,716,782	5,924,199	—	10,640,981
Leasehold improvements	2,045,415	177,816	—	2,223,231
Capital assets at historical cost	34,445,100	6,499,980	(181,810)	40,763,270
Less accumulated depreciation and amortization for:				
Office furniture and equipment	2,115,582	83,402	(86,803)	2,112,181
Vehicles	88,877	—	(88,877)	—
911 call-taking equipment	8,431,441	992,881	(3,396)	9,420,926
911 RAMBIS equipment	6,106,093	34,742	—	6,140,835
Traffic signal communications equipment	214,132	—	(2,734)	211,398
Traffic signal program vehicles	147,808	66,724	—	214,532
Buildings - Head Start program	1,952,917	109,000	—	2,061,917
Building right-to-use-asset - lease	1,959,724	979,862	—	2,939,586
Technology right-to-use-asset - SBITA	1,639,661	1,586,363	—	3,226,024
Leasehold improvements	1,065,854	118,297	—	1,184,151
Total accumulated depreciation and amortization	23,722,089	3,971,271	(181,810)	27,511,550
Capital assets, depreciable and amortizable, net	10,723,011	2,528,709	—	13,251,720
Governmental activities capital assets, net	\$ 10,730,311	\$ 7,151,046	\$ —	\$ 17,881,357

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

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

Governmental Activities	
Aging	\$ 88,947
Emergency services	2,183,325
Early learning	260,434
Transportation planning	121,089
MARC local	<u>1,317,476</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 3,971,271</u>

D. Interfund Receivables, Payable and Transfers

The composition of interfund balances as of December 31, 2024, is as follows:

	Due From Other Funds	Due to Other Funds
Major governmental funds:		
General fund	\$ 2,016,506	\$ —
Special revenue fund	—	11,046,577
Capital projects fund	6,862,246	—
Proprietary fund	<u>2,167,825</u>	<u>—</u>
	<u>\$ 11,046,577</u>	<u>\$ 11,046,577</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	\$ 1,030,459
General Fund	(820,328)
Capital Projects Fund	(279,997)
Proprietary Fund	<u>69,866</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 \$40,234 as of December 31, 2024. 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 2024, the net appreciation in fair value of investments was \$862, which is available for expenditure. The council awarded \$9,722 in scholarships or grants in 2012. No scholarships were awarded from 2013 to 2024. 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 and Subscriptions

The following is a summary of changes in lease and SBITA liabilities:

	<u>Balance January 1, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2024</u>	<u>Due Within One Year</u>
Leases	\$ 2,597,749	\$ —	\$ 986,339	\$ 1,611,410	\$ 1,010,562
SBITAs	<u>3,050,932</u>	<u>6,083,477</u>	<u>1,719,453</u>	<u>7,414,956</u>	<u>1,548,925</u>
	<u>\$ 5,648,681</u>	<u>\$ 6,083,477</u>	<u>\$ 2,705,792</u>	<u>\$ 9,026,366</u>	<u>\$ 2,559,487</u>

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. During 2024, MARC paid \$1,038,297 in lease payments. The following represents the future minimum lease payments for governmental activities required under the lease arrangements as of December 31:

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,010,562	\$ 27,735	\$ 1,038,297
2026	<u>600,848</u>	<u>4,826</u>	<u>605,674</u>
	<u>\$ 1,611,410</u>	<u>\$ 32,561</u>	<u>\$ 1,643,971</u>

MARC entered into various SBITA contracts that extend through 2031 for various types of software and technology contracts. The right to use subscription assets are intangible assets and are recorded as a right to use asset on the Statement of Net Position. During 2024, MARC paid \$1,759,000 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>
2025	\$ 1,548,925	\$ 83,742	\$ 1,632,667
2026	1,046,266	72,213	1,118,479
2027	973,834	71,523	1,045,357
2028	1,007,070	74,077	1,081,147
2029	1,021,818	75,594	1,097,412
Thereafter	<u>1,817,043</u>	<u>137,576</u>	<u>1,954,619</u>
	<u>\$ 7,414,956</u>	<u>\$ 514,725</u>	<u>\$ 7,929,681</u>

G. 911 Equipment Fund

MARC collects funds from the eleven 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 have been placed in service and all answering points have been upgraded to the new technology and equipment. In 2020, MARC began a new four-year upgrade schedule in which all answer points are upgraded every four years.

In 2024, \$6,896,123 has accumulated in the Capital Projects Fund; this amount is included in assigned fund balance on the Balance Sheet — Governmental Funds (Exhibit C).

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

	<u>Balance January 1, 2024</u>	<u>Additions</u>	<u>Purchases</u>	<u>Balance December 31, 2024</u>
Capital Project Fund Reserves	\$ 7,366,584	\$ 1,916,668	\$ 2,387,129	\$ 6,896,123

As work begins on each answer point, the costs are accumulated in capital assets — construction in progress until the answer point is completed. The amount of construction in progress varies from year to year based on timing of project completion. There was \$1,745,664 in capital assets – construction in progress for the 911 Equipment Fund at December 31, 2024.

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, 2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2024</u>	<u>Due Within One Year</u>	<u>Due within more than one year</u>
Vacation	\$ 767,371	\$ 961,036	\$ 885,415	\$ 842,992	\$ 842,992	\$ —
Sick leave	513,236	47,315	62,231	498,320	60,422	437,898
	<u>\$ 1,280,607</u>	<u>\$ 1,008,351</u>	<u>\$ 947,646</u>	<u>\$ 1,341,312</u>	<u>\$ 903,414</u>	<u>\$ 437,898</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

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

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 2024.

MARC has the following types of insurance coverage and deductibles through MPR for the period July 1, 2023 through June 30, 2024:

<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	1,000
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 166 active and 20 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 2024 was \$14,992,069. Base salaries totaling \$13,306,725 were used to calculate the required employer contribution of \$964,738, representing 7.25 percent of such salaries. This employer contribution was reduced by forfeitures of \$68,261 and the net was paid in 2024. Total retirement expense was \$896,477 in 2024. Employees voluntarily contributed an additional \$20,395 to the plan.

The retirement 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.

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 2024 were \$283,926 and \$1,071,112, 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.

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

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.

The subcontractors' contractual and contributed services for the year ended December 31, 2024, are:

	<u>Contractual Services</u>	<u>Contributed Services</u>
Aging	\$ 5,911,936	\$ 2,771,539
Community development	2,810,858	220,367
Early learning	30,051,050	3,112,873
Transportation planning	11,241,847	669,175
Environmental planning	1,221,997	—
	<u>\$ 51,237,688</u>	<u>\$ 6,773,954</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.

MID-AMERICA REGIONAL COUNCIL

NOTES TO BASIC FINANCIAL STATEMENTS *(Continued)*

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

	<u>2024</u>
Membership Data	
Active Employees (Health and Life)	152
Retiree Health Benefits Plan:	
Retired Members	—
Spouses of Retired Members	—
Total	<u>152</u>
Retiree Life Insurance Plan:	
Retired Members	—
Total	<u>152</u>

Total OPEB Liability and Changes in OPEB Liability

MARC's total OPEB liability was based on an actuarial valuation dated July 1, 2023 that was rolled forward using standard actuarial techniques to a measurement date of June 30, 2024. Changes in the OPEB liability are as follows:

	<u>2024</u>
Net OPEB liability - beginning of year	\$ 262,165
Service costs	22,153
Interest	11,373
Changes in benefit terms	—
Differences between actual and expected experience	(330)
Changes in assumptions and inputs	(98,022)
Employer contributions (benefit payments)	<u>—</u>
Net OPEB liability - end of year	<u><u>\$ 197,339</u></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 4.0% (beginning-of-year measurement) and 4.1% (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. Since there are no retirees that are actively participating in the plan, there are not current benefit payments being made or projected to be made in 2024, therefore the entire OPEB liability is long term.

Actuarial Assumptions and Other Inputs:

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Assumptions	
Actuarial cost method	Entry Age Normal
Valuation date	July 1, 2023
Measurement date	June 30, 2024
Salary scale	4.00%
UAAL amortization method	Level percent of pay
Discount rate	4.10% (End of Year) 4.0% (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	5.00%
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 (3.1%)	Rate Assumption (4.1%)	1% Increase (5.1%)
Total OPEB Liability	\$ 212,879	\$ 197,339	\$ 184,132

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	\$ 177,273	\$ 197,339	\$ 222,021

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB:

For the year ended December 31, 2024, MARC recognized OPEB expense of \$19,665. At December 31, 2024, MARC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2024	
	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$ 111,020	\$ 19,343
Changes of assumptions	798	211,757
Contributions subsequent to the measurement date	—	—
Total	\$ 111,818	\$ 231,100

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

Year Ending December 31,	Net Deferred Inflows Of Resources
2025	\$ (13,861)
2026	(13,861)
2027	(13,861)
2028	(13,861)
2029	(12,689)
2030 & Thereafter	(51,149)
Total	\$ (119,282)

REQUIRED SUPPLEMENTARY INFORMATION

MID-AMERICA REGIONAL COUNCIL

Schedule of Changes in Total OPEB Liability and Related Ratios

Total OPEB Liability	December 31, 2024	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Service cost	\$ 22,153	\$ 19,531	\$ 19,821	\$ 16,818	\$ 17,872	\$ 18,601	\$ 22,109
Interest	11,373	8,945	4,577	4,838	8,356	8,181	9,635
Changes in benefit terms	—	—	—	—	—	(53,841)	(41,713)
Differences between expected and actual experience	(330)	25,696	(15,237)	21,485	82,033	64,221	(20,111)
Changes in assumptions or other inputs	(98,022)	(1,847)	(8,361)	(3,341)	(199,680)	(3,310)	2,107
Benefit payments	—	—	—	—	—	(5,000)	(3,000)
Net change in total OPEB liability	(64,826)	52,325	800	39,800	(91,419)	28,852	(30,973)
Total OPEB liability - beginning	262,165	209,840	209,040	169,240	260,659	231,807	262,780
Total OPEB liability - ending	\$ 197,339	\$ 262,165	\$ 209,840	\$ 209,040	\$ 169,240	\$ 260,659	\$ 231,807
Covered-employee payroll	\$ 11,882,272	\$ 11,697,431	\$ 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	1.66%	2.24%	1.79%	2.19%	1.77%	3.15%	2.80%

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 4.0% (beginning-of-year measurement) and 4.1% (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.

SUPPLEMENTARY INFORMATION

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, 2024

Schedule 1

	Final Budget	Actual
Revenues:		
Local government appropriations	\$ 625,264	\$ 674,344
Net investment income	90,000	213,291
Transportation project fees	—	146,786
Emergency Services Contributions	454,455	411,969
Fees for services/events	24,550	37,737
Settlement of vacation and sick leave	85,000	60,704
Other income	—	37,523
Fringe benefit/indirect costs allocation	316,140	1,416,804
Total revenues	1,595,409	2,999,158
Expenditures:		
MARC local activity:		
Automobile	6,032	5,453
Contractual services – consultants, etc.	199,175	175,404
Fringe benefits allocated	69,503	70,188
Indirect costs allocated	97,061	81,694
Meetings/travel	134,450	119,067
Memberships/periodicals	33,700	24,165
Other	24,224	4,694
Postage	1,800	—
Printing/reproduction	1,700	132
Rent/utilities/maintenance	6,000	124,817
Salaries	131,633	132,931
Supplies	7,100	99,443
Training	28,000	7,463
Debt service:		
Principal	—	779,354
Interest	—	35,158
Capital outlay	—	5,087
Total expenditures	740,378	1,665,050
Other financing uses – transfers out	(762,425)	(820,328)
Change in fund balance	92,606	513,780
Fund balance, beginning of year	5,041,871	5,041,871
Fund balance, end of year	\$ 5,134,477	\$ 5,555,651

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, 2024

	Final Budget	Schedule 2 Actual
Revenues:		
Grants	\$ 99,906,776	\$ 87,369,520
Contributed services	11,464,210	13,126,118
Investment income	19,087	—
Program income	—	241,368
Fees for services/events	645,976	1,049,981
Other income	—	126,031
	<u>112,036,049</u>	<u>101,913,018</u>
Expenditures:		
Current programs:		
Aging	17,793,561	20,215,798
Emergency services and public safety	9,886,105	7,981,857
Community development	10,453,625	7,908,922
Early learning and Head Start	45,745,390	42,847,229
Transportation planning	24,865,727	18,465,893
Environmental planning	4,224,352	1,945,446
Debt service:		
Principal	—	1,926,438
Interest	—	56,346
	<u>112,968,760</u>	<u>101,347,929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(932,711)</u>	<u>565,089</u>
Other financing sources:		
Transfers in	781,181	1,030,459
Change in fund balance	(151,530)	1,595,548
Fund balance, beginning of year	<u>3,545,150</u>	<u>3,545,150</u>
Fund balance, end of year	<u>\$ 3,393,620</u>	<u>\$ 5,140,698</u>

MID-AMERICA REGIONAL COUNCIL

**SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION –
FINAL BUDGET TO ACTUAL
PROPRIETARY FUND (NONMAJOR)
For The Year Ended December 31, 2024**

	Final Budget	Schedule 3 Actual
Operating Revenues:		
Fees for services	\$ 1,520,283	\$ 1,666,799
Other local funds	61,200	157,775
Local dues and fees	367,919	287,594
Program Income	69,215	—
Private funds	20,000	107,829
Total operating revenues	<u>2,038,617</u>	<u>2,219,997</u>
Operating Expenditures:		
Contractual services	654,576	697,772
Fringe benefits allocated	255,856	206,130
Indirect costs allocated	260,040	205,034
Meals for the elderly	—	28,123
Meetings/travel	41,370	43,405
Memberships/periodicals	1,615	1,850
Other	37,552	129,150
Postage	6,000	380
Printing/reproduction	675	7,595
Rent/utilities/maintenance	27,307	22,538
Salaries	513,492	400,487
Supplies	50,118	54,712
Training	—	4,004
Total operating expenditures	<u>1,848,601</u>	<u>1,801,180</u>
Revenue over (under) expenditures	190,016	418,817
Transfers In	<u>19,500</u>	<u>69,866</u>
Change in net position	209,516	488,683
Net position at beginning of year	<u>2,493,621</u>	<u>2,493,621</u>
Net position at end of year	<u>\$ 2,703,137</u>	<u>\$ 2,982,304</u>

MID-AMERICA REGIONAL COUNCIL

STATEMENT OF CUSTODIAL NET POSITION CUSTODIAL FUNDS December 31, 2024

							Schedule 4
	<u>Solid Waste Management District</u>	<u>MOHAKCA</u>	<u>Bi-State Commission</u>	<u>AIM 4 Peace</u>	<u>DEPO KC</u>	<u>Climate Action KC</u>	<u>Total Custodial Funds</u>
Assets							
Cash and cash equivalents	\$ 2,629,132	\$ 40,955	\$ 26,616	\$ —	\$ 60,164	\$ 33,271	\$ 2,790,138
Investments - government securities	<u>—</u>	<u>—</u>	<u>26,986</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>26,986</u>
Total assets	<u>\$ 2,629,132</u>	<u>\$ 40,955</u>	<u>\$ 53,602</u>	<u>\$ —</u>	<u>\$ 60,164</u>	<u>\$ 33,271</u>	<u>\$ 2,817,124</u>
Net Position							
Restricted for:							
Individuals, organizations and other governments	<u>\$ 2,629,132</u>	<u>\$ 40,955</u>	<u>\$ 53,602</u>	<u>\$ —</u>	<u>\$ 60,164</u>	<u>\$ 33,271</u>	<u>\$ 2,817,124</u>

MID-AMERICA REGIONAL COUNCIL

STATEMENT OF CHANGES IN CUSTODIAL NET POSITION CUSTODIAL FUNDS For The Year Ended December 31, 2024

Schedule 5

	Solid Waste Management District	MOHAKCA	Bi-State Commission	AIM 4 Peace	DEPO KC	Climate Action KC	Total Custodial Funds
Additions:							
Contributions:							
Grants	\$ 3,783,299	\$ —	\$ —	\$ —	\$ 130,000	\$ 106,885	\$ 4,020,184
Fees for services/events	1,666	4,200	—	—	—	18,564	24,430
Investment income:							
Net appreciation in fair value of investments	51,859	—	2,002	—	—	—	53,861
Total additions	3,836,824	4,200	2,002	—	130,000	125,449	4,098,475
Deductions:							
Administrative services	528,043	—	—	—	—	112,318	640,361
Audit	—	—	—	—	—	3,000	3,000
Contractual services	1,420,269	—	—	41,000	62,661	110,341	1,634,271
Insurance	1,200	—	—	—	—	2,907	4,107
Meetings/travel	8,308	600	—	—	2,197	15,086	26,191
Memberships/periodicals	1,055	1,000	—	—	500	1,604	4,159
Other	75,247	—	12	—	4,442	7,321	87,022
Supplies	6,569	—	—	—	36	767	7,372
Total deductions	2,040,691	1,600	12	41,000	69,836	253,344	2,406,483
Change in net position	1,796,133	2,600	1,990	(41,000)	60,164	(127,895)	1,691,992
Net position, beginning of year	832,999	38,355	51,612	41,000	—	161,166	1,125,132
Net position, end of year	\$ 2,629,132	\$ 40,955	\$ 53,602	\$ —	\$ 60,164	\$ 33,271	\$ 2,817,124

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
Financial Trend Data		
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	71
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	72
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	74
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	75
Revenue Capacity Data		
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	77
Principal Revenue Payers – Local Government Appropriations, 2014 and 2023 This schedule summarizes the revenue by principle payer for member local appropriations for this fiscal year as compared to 2014.	6	78
Debt Capacity Information		
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	79

STATISTICAL SECTION INDEX, CONTINUED

	Table	Page
Demographic and Economic Information		
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	80
Top Kansas City Metro Employers, 2014 and 2023 This schedule summarizes the major employers in the region as compared to 2014.	9	81
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	82
Operating Information		
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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental activities										
Investment in capital assets	\$ 5,319,248	\$ 3,788,030	\$ 3,584,844	\$ 3,419,512	\$ 3,103,333	\$ 3,071,501	\$ 3,649,314	\$ 4,781,552	\$ 5,081,630	\$ 8,854,991
Unrestricted	<u>1,429,543</u>	<u>1,900,542</u>	<u>3,077,777</u>	<u>3,074,479</u>	<u>3,181,713</u>	<u>3,433,249</u>	<u>4,052,634</u>	<u>12,059,319</u>	<u>14,432,208</u>	<u>16,613,984</u>
Total governmental activities net position	<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>\$ 16,840,871</u>	<u>\$ 19,513,838</u>	<u>\$ 25,468,975</u>
Business-type activities										
Unrestricted	\$ 155,345	\$ 99,014	\$ 139,824	\$ 298,827	\$ 1,045,658	\$ 1,311,063	\$ 1,634,472	\$ 2,082,281	\$ 2,493,621	\$ 2,982,304
Total business-type activities net position	<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>\$ 2,082,281</u>	<u>\$ 2,493,621</u>	<u>\$ 2,982,304</u>
Primary government										
Net investment in capital assets	\$ 5,319,248	\$ 3,788,030	\$ 3,584,844	\$ 3,419,512	\$ 3,103,333	\$ 3,071,501	\$ 3,649,314	\$ 4,781,552	\$ 5,081,630	\$ 8,854,991
Unrestricted	<u>1,584,888</u>	<u>1,999,556</u>	<u>3,217,601</u>	<u>3,373,306</u>	<u>4,227,371</u>	<u>4,744,312</u>	<u>5,687,106</u>	<u>14,141,600</u>	<u>16,925,829</u>	<u>19,596,288</u>
Total primary government activities net position	<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>\$ 18,923,152</u>	<u>\$ 22,007,459</u>	<u>\$ 28,451,279</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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses (Note B)										
Governmental Activities:										
General government	\$ 1,441,950	\$ 447,596	\$ 753,104	\$ 1,066,924	\$ 802,237	\$ 608,634	\$ 1,226,296	\$ 1,297,123	\$ 1,982,939	\$ 896,246
Aging	8,019,592	8,538,552	8,237,849	9,163,515	8,967,248	8,988,276	9,125,498	12,479,455	13,267,666	20,304,745
Emergency services	5,686,564	5,649,700	4,629,828	4,856,927	5,056,948	4,687,127	6,764,249	5,964,165	7,286,970	10,165,182
Community development	1,753,535	2,241,970	3,348,328	3,803,795	3,704,996	3,627,239	6,262,749	7,599,392	7,113,520	14,122,471
Early learning	31,162,770	32,954,058	33,347,428	35,577,541	36,495,369	36,423,317	35,743,018	36,447,200	38,115,307	43,107,663
Transportation planning	8,041,259	8,026,300	11,497,130	9,049,916	8,635,181	7,316,079	7,722,245	6,952,675	8,527,131	18,586,982
Environmental planning	3,220,341	2,557,532	2,320,985	2,409,119	1,954,886	1,979,457	484,195	771,146	1,963,247	1,945,446
Interest on lease liability	—	—	—	—	—	—	—	88,973	148,017	91,504
Insurance trust administration	35,407	31,043	—	—	—	—	—	—	—	—
Total governmental activities expenses	<u>59,361,418</u>	<u>60,446,751</u>	<u>64,134,652</u>	<u>65,927,737</u>	<u>65,616,865</u>	<u>63,630,129</u>	<u>67,328,250</u>	<u>71,600,129</u>	<u>78,404,797</u>	<u>109,220,239</u>
Business-type activities:										
Governmental training and consulting services	765,901	829,927	667,739	1,300,309	1,614,438	1,684,826	2,002,299	2,565,309	1,957,515	1,801,180
Total primary government expenses	<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>	<u>\$ 80,362,312</u>	<u>\$ 111,021,419</u>
Program Revenues										
Governmental Activities:										
Fees for services:										
General government	\$ 108,248	\$ 77,926	\$ 26,818	\$ 26,458	\$ 29,097	\$ 1,976	\$ 15,090	\$ 27,345	\$ 43,164	\$ 37,737
Aging	285,739	281,671	264,991	225,931	205,534	92,510	110,845	357,980	737,203	1,227,438
Emergency services and public safety	29,028	27,769	31,345	33,612	22,765	3,649	1,439	4,528	26,358	6,806
Community development	39,827	29,779	18,519	159,003	82,951	67,456	15,717	118,015	56,028	122,848
Transportation planning	—	—	—	—	—	—	—	—	1,373,327	146,786
Environmental planning	(6)	—	—	—	2,192	—	—	250	4,457	898
Early learning and Head Start	2,571	2,764	3,016	1,792	2,914	8,705	31,179	31,612	53,021	31,144
Operating grants and contributions	56,662,079	58,098,346	63,350,478	64,300,630	63,543,111	62,671,801	65,890,168	68,858,034	77,387,921	110,399,243
Capital grants and contributions	—	—	—	—	—	—	—	—	—	1,551,700
Total governmental activities program revenues	<u>57,127,486</u>	<u>58,518,255</u>	<u>63,695,167</u>	<u>64,747,426</u>	<u>63,888,564</u>	<u>62,846,097</u>	<u>66,064,438</u>	<u>69,397,764</u>	<u>79,681,479</u>	<u>113,524,600</u>
Business-type activities:										
Fees for services	791,662	756,205	690,454	1,442,641	1,519,141	1,485,391	1,971,804	2,448,432	1,828,373	1,666,799
Operating grants and contributions	—	—	—	—	597,660	448,123	334,404	545,185	520,982	553,198
Total business-type activities program revenues	<u>791,662</u>	<u>756,205</u>	<u>690,454</u>	<u>1,442,641</u>	<u>2,116,801</u>	<u>1,933,514</u>	<u>2,306,208</u>	<u>2,993,617</u>	<u>2,349,355</u>	<u>2,219,997</u>
Total primary government revenues	<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>	<u>\$ 82,030,834</u>	<u>\$ 115,744,597</u>

MID-AMERICA REGIONAL COUNCIL

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

Table 2 - Continued

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Net (expense)/revenue										
Governmental activities	(\$ 2,233,932)	(\$ 1,928,496)	(\$ 439,485)	(\$ 1,180,311)	(\$ 1,728,301)	(\$ 784,032)	(\$ 1,263,812)	(\$ 2,202,365)	\$ 1,276,682	\$ 4,304,361
Business-type activities	25,761	(73,722)	22,715	142,332	502,363	248,688	303,909	428,308	391,840	418,817
Total primary governmental net expense	<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>	<u>\$ 1,668,522</u>	<u>\$ 4,723,178</u>
General Revenue/Other Changes in Net Position										
Governmental activities:										
Local government appropriations	\$ 530,376	\$ 528,816	\$ 549,302	\$ 559,884	\$ 580,725	\$ 561,203	\$ 646,985	\$ 650,892	\$ 602,771	\$ 674,344
Transportation project fees	466,148	(3,040)	305,243	—	418,070	—	758,489	15,000	—	—
Emergency services contributions	249,831	336,446	370,133	387,176	426,214	365,919	425,896	399,825	439,820	411,969
Miscellaneous income	4,031	375	5,576	—	3,876	98	544,478	1,082,617	183,336	296,166
Investment earnings	18,201	23,071	43,119	77,655	105,916	93,233	104,662	92,505	189,858	338,163
Transfers	<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>	<u>(19,500)</u>	<u>(69,866)</u>
Total governmental activities	1,255,134	868,277	1,255,278	1,008,044	1,519,356	1,003,736	2,461,010	2,221,339	1,396,285	1,650,776
Business-type activities:										
Transfers	<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>	<u>19,500</u>	<u>69,866</u>
Total primary government	<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>	<u>\$ 1,415,785</u>	<u>\$ 1,720,642</u>
Change in Net Position										
Governmental activities	(\$ 978,798)	(\$ 1,060,219)	\$ 815,793	(\$ 172,267)	(\$ 208,945)	\$ 219,704	\$ 1,197,198	\$ 18,974	\$ 2,672,967	\$ 5,955,137
Business-type activities	<u>39,214</u>	<u>(56,331)</u>	<u>40,810</u>	<u>159,003</u>	<u>517,808</u>	<u>265,405</u>	<u>323,409</u>	<u>447,808</u>	<u>411,340</u>	<u>488,683</u>
Total primary government	<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>	<u>\$ 3,084,307</u>	<u>\$ 6,443,820</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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
General Fund										
Nonspendable	\$ 227,991	\$ 324,289	\$ 199,969	\$ 212,336	\$ 431,703	\$ 448,281	\$ 616,783	\$ 487,494	\$ 491,324	\$ 456,438
Committed	745,920	730,917	811,826	765,655	800,173	1,017,843	1,132,220	1,231,568	1,280,607	1,341,312
Unassigned	<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>2,731,011</u>	<u>3,269,940</u>	<u>3,757,901</u>
Total general fund	<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>\$ 4,450,073</u>	<u>\$ 5,041,871</u>	<u>\$ 5,555,651</u>
Other governmental funds										
Nonspendable	\$ —	\$ —	\$ 555,406	\$ 704,433	\$ 470,777	\$ 368,587	\$ 156,311	\$ 68,048	\$ 37,036	\$ 10,166
Committed	—	—	—	—	—	—	321,986	—	—	—
Assigned	—	—	—	—	—	—	—	9,046,166	10,930,864	12,706,100
Total other governmental funds	<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>\$ 9,114,214</u>	<u>\$ 10,967,900</u>	<u>\$ 12,716,266</u>
Total fund balances of governmental funds	<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>\$ 13,564,287</u>	<u>\$ 16,009,771</u>	<u>\$ 18,271,917</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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues (Notes A,B)										
Local government appropriations	\$ 624,379	\$ 594,787	\$ 629,150	\$ 559,884	\$ 580,725	\$ 561,203	\$ 646,985	\$ 650,892	\$ 602,771	\$ 674,344
Transportation project fees	466,148	(3,040)	305,243	—	418,070	—	758,489	15,000	1,320,506	146,786
Emergency services contributions	249,831	336,446	370,133	387,176	426,214	365,919	425,896	399,825	439,820	411,969
Net investment income	18,201	23,071	43,119	77,655	105,916	145,637	104,662	92,505	189,858	338,163
Fees for services/events	155,210	136,831	78,724	215,166	134,907	476,031	60,033	261,674	631,248	1,169,718
Grant revenue	49,430,125	49,284,299	56,600,351	55,582,541	55,568,174	56,278,390	60,403,405	60,500,583	70,554,169	95,856,321
Contributed services	8,536,493	10,402,624	8,955,771	11,167,245	10,882,448	8,833,955	5,678,527	8,315,320	6,662,399	13,126,118
Program income	314,180	283,118	265,965	233,722	209,346	120,742	127,787	197,460	313,971	257,153
Settlement of vacation and sick leave	(72,803)	(15,003)	80,909	(46,171)	34,518	217,670	114,377	99,347	49,039	60,704
Fringe benefit/indirect costs subsidy/(surplus)	102,765	535,355	444,727	(245,422)	(86,107)	364,512	(205,314)	122,727	199,186	1,416,804
Other income	167,083	73,419	62,042	56,605	76,260	81,496	430,101	983,270	134,297	235,462
Total revenues	59,991,612	61,651,907	67,836,134	67,988,401	68,350,471	67,445,555	68,544,948	71,638,603	81,097,264	113,693,542
Expenditures (Notes A,B)										
MARC local activity	463,635	472,260	428,929	396,254	415,184	349,241	386,536	635,983	586,872	845,451
Capital outlay	3,364	26,774	93,283	153,310	—	10,723	—	20,499	54,592	6,088,564
Aging	8,007,240	8,532,761	8,234,564	9,159,219	8,961,584	8,984,325	8,524,701	12,115,598	13,153,753	20,215,798
Emergency services and public safety	4,149,090	3,973,791	3,811,228	3,995,261	4,436,290	4,235,724	6,338,049	5,369,046	5,024,066	7,981,857
Community development	1,740,738	2,235,837	3,343,901	3,798,764	3,699,182	3,623,124	2,909,624	1,488,152	2,562,793	7,908,922
Early learning and Head Start	31,026,033	32,831,497	33,258,100	35,451,448	36,437,479	36,285,297	35,529,642	36,245,060	37,946,959	42,847,229
Transportation planning	8,039,930	7,958,220	11,451,110	9,044,993	8,623,852	7,286,355	7,697,792	6,929,808	8,509,022	18,465,893
Environmental planning	3,208,613	2,551,901	2,318,131	2,406,287	1,951,879	1,977,508	385,421	457,254	1,935,416	1,945,446
Insurance trust administration	34,935	30,850	—	—	—	—	—	—	—	—
MARC CSC	1,565,594	1,727,654	2,341,985	2,507,892	2,978,767	2,996,866	4,178,186	6,832,663	4,644,868	6,214,549
Capital Project - 911 capital outlay	1,048,410	817,874	1,421,081	1,127,975	704,904	1,201,280	1,825,230	1,502,399	1,437,061	2,134,002
Debt service:										
Principal	—	—	—	—	—	—	—	930,274	2,628,861	2,705,792
Interest	—	—	—	—	—	—	—	88,973	148,017	91,504
Total expenditures	59,287,582	61,159,419	66,702,312	68,041,403	68,209,121	66,950,443	67,775,181	72,615,709	78,632,280	117,445,007
Excess of revenues over/(under) expenditures	704,030	492,488	1,133,822	(53,002)	141,350	495,112	769,767	(977,106)	2,464,984	(3,751,465)

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Other Financing Sources (Uses)										
Subscription Based IT Arrangement	—	—	—	—	—	—	—	—	—	6,083,477
Transfers in	235,751	492,402	566,916	412,006	722,047	647,302	777,364	701,351	794,239	1,030,459
Transfers out	(249,204)	(509,793)	(585,011)	(428,677)	(737,492)	(664,019)	(796,864)	(720,851)	(813,739)	(1,100,325)
Total other financing sources (uses)	<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>	<u>(19,500)</u>	<u>6,013,611</u>
Net change in fund balances	<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>	<u>\$ 2,445,484</u>	<u>\$ 2,262,146</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>1.4%</u>	<u>3.6%</u>	<u>2.6%</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

Local Government Appropriations	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024
Members Local Appropriations	\$ 374,721	\$ 382,225	\$ 389,877	\$ 397,682	\$ 405,643	\$ 413,763	\$ 422,046	\$ 431,001	\$ 439,626	\$ 448,430
Aging Local Match - Missouri	69,978	70,886	71,785	72,703	73,637	76,731	78,265	79,830	81,427	83,055
State of Missouri	21,340	10,670	21,340	21,340	32,010	—	—	—	10,670	59,752
Voluntary - Cities	<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>	<u>81,715</u>	<u>83,107</u>
Grand Total	<u><u>\$ 530,376</u></u>	<u><u>\$ 528,816</u></u>	<u><u>\$ 549,302</u></u>	<u><u>\$ 559,884</u></u>	<u><u>\$ 580,725</u></u>	<u><u>\$ 561,203</u></u>	<u><u>\$ 572,295</u></u>	<u><u>\$ 581,140</u></u>	<u><u>\$ 613,438</u></u>	<u><u>\$ 674,344</u></u>

MID-AMERICA REGIONAL COUNCIL

PRINCIPAL REVENUE PAYERS - LOCAL GOVERNMENT APPROPRIATIONS 2015 AND 2024

Table 6

Members Local Appropriations	2015			2024		
	Amount	Per capita Rate	Percentage of Total Revenue	Amount	Per capita Rate	Percentage of Total Revenue
Missouri:						
Cass County	\$ 18,001	\$ 0.1810	3.4 %	\$ 21,313	0.1977	3.2 %
Clay County	26,514	0.1195	5.0	31,887	0.1259	4.7
Independence	14,113	0.1208	2.7	16,221	0.1319	2.4
Lee's Summit (Note B)	11,037	0.1208	2.1	18,631	0.1843	2.8
Platte County	10,909	0.1221	2.1	14,073	0.1319	2.1
Ray County	5,000	0.2128	0.9	5,000	0.2159	0.7
Jackson County	71,502	0.1061	13.5	83,910	0.1170	12.4
Kansas City	55,543	0.1208	10.5	66,999	0.1319	9.9
Kansas:						
Johnson County	77,661	0.1427	14.6	94,619	0.1551	14.0
Leavenworth County	13,812	0.1812	2.6	16,196	0.1978	2.4
Miami County (Note B)	5,941	0.0181	1.1	6,763	0.1978	1.0
Olathe (Note B)	15,205	0.1208	2.9	13,333	0.0944	2.0
Overland Park	20,943	0.1208	3.9	26,009	0.1319	3.9
Unified Government	28,540	0.0941	5.4	33,476	0.1027	5.0
Total Members Local Appropriations	\$ 374,721			\$ 448,430		
Aging Local Match						
Missouri:						
Cass County	\$ 1,421	N/A	0.3 %	\$ 1,698	N/A	0.3 %
Clay County	2,846	N/A	0.5	3,401	N/A	0.5
Independence	2,846	N/A	0.5	3,401	N/A	0.5
Platte County	1,421	N/A	0.3	1,698	N/A	0.3
Ray County	1,393	N/A	0.3	1,698	N/A	0.3
Jackson County	25,947	N/A	4.9	30,401	N/A	4.5
Kansas City	34,104	N/A	6.4	40,758	N/A	6.0
Total Aging Local Match	\$ 69,978			\$ 83,055		
Combined Total	\$ 444,699			\$ 531,485		

Note A: Total local government appropriations revenue for 2015 and 2024 is \$530,376 and \$674,344 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			Percent of Personal Income	Per Capita
	Leases	Subscriptions	Total		
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	—	3,560,761	0.003%	N/A
2023	2,597,749	3,050,932	5,648,681	0.004%	N/A
2024	1,611,410	7,414,956	9,026,366	0.001%	N/A

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

Note B: GASB 87 was implemented in 2022 and GASB 96 in 2023.

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)
2015	2,087,407	103,085,433	49,130	192,599	157,784	4.8
2016	2,108,768	105,207,114	49,587	193,954	157,958	4.3
2017	2,129,425	109,564,331	51,094	195,390	159,609	3.8
2018	2,147,602	114,270,273	52,790	196,352	160,066	3.3
2019	2,161,639	118,964,477	54,553	196,637	159,100	3.1
2020	2,195,218	126,013,581	57,404	196,894	154,833	6.1
2021	2,203,335	134,451,379	61,022	193,068	156,175	4.2
2022	2,208,782	146,380,132	66,272	193,469	161,390	3.0
2023	2,221,343	155,193,920	69,865	192,867	157,198	3.0
2024	2,253,579	N/A	N/A	192,202	158,392	3.6

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.

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 2024 AND 2015

Table 9

Employer	2024		Employer	2015	
	Local Full Time Employees	Percentage of Total Metro Employment		Local Full Time Employees	Percentage of Total Metro Employment
Federal Government*	24,143	1.84%	Federal Government*	30,000	2.43%
University of Kansas Health System	17,916	1.36%	Cerner Corp.	10,128	0.82%
HCA Midwest Health System	10,051	0.77%	HCA Midwest Health System	9,753	0.79%
Saint Luke's Health System	9,976	0.76%	Saint Luke's Health System	7,550	0.61%
Ford Kansas City Assembly Plant	9,021	0.69%	Children's Mercy	6,305	0.51%
Children's Mercy Kansas City	7,688	0.59%	Sprint Corp.	6,300	0.51%
Honeywell Fed. Mfg. & Tech. LLC	6,637	0.51%	The University of Kansas Hospital	6,030	0.49%
Oracle Cerner	6,400	0.49%	State of Missouri**	5,814	0.47%
Amazon	6,000	0.46%	State of Kansas**	4,695	0.38%
Olathe Public Schools	5,618	0.43%	Hallmark Cards Inc.	4,600	0.37%
State of Missouri**	5,283	0.40%	City of Kansas City, MO	4,499	0.36%
Burns & McDonnell	5,200	0.40%	Olathe School District	4,498	0.36%
Garmin Ltd.	4,807	0.37%	Johnson County, Kan. Government	3,822	0.31%
Hallmark Cards Inc.	4,800	0.37%	Garmin International Inc.	3,723	0.30%
City of Kansas City, MO	4,587	0.35%	Kansas City Kansas Public Schools	3,500	0.28%
University of Kansas Medical Center	4,543	0.35%	DST Systems Inc.	3,500	0.28%
University Health	4,144	0.32%	GM Fairfax Assembly Plant	3,500	0.28%
Johnson County	4,034	0.31%	Blue Valley School District	3,266	0.26%
T-Mobile US Inc.	4,000	0.30%	Truman Medical Centers	3,175	0.26%
UPS	3,888	0.30%	The University of Kansas Medical Ctr.	3,174	0.26%
North Kansas City School District	3,882	0.30%	North Kansas City School District	3,160	0.26%
Shawnee Mission School District	3,678	0.28%	University of Missouri - Kansas City	3,109	0.25%
North Kansas City Hospital	3,565	0.27%	Black & Veatch	3,107	0.25%
Kansas City, Kansas Public Schools	3,415	0.26%	Farmers Insurance	3,000	0.24%
US Postal Service	3,382	0.26%	Burns & McDonnell	2,960	0.24%
Blue Valley School District	3,176	0.24%	UPS	2,852	0.23%
Shamrock Trading Corp.	3,100	0.24%	UMB Financial Corp	2,830	0.23%
United Health Group	3,000	0.23%	Honeywell Fed. Mfg. & Tech.	2,600	0.21%
Walmart Inc.	2,960	0.23%	Shawnee Mission School District	2,545	0.21%
FedEx Corp	2,891	0.22%	Lee's Summit School District	2,527	0.20%
Lee's Summit School District	2,815	0.21%	BNSF Railway Co.	2,500	0.20%
Hy-Vee Inc.	2,667	0.20%	Commerce Bank	2,361	0.19%
Advent Health	2,632	0.20%	Shawnee Mission Medical Center	2,267	0.18%
Blue Springs School District	2,477	0.19%	Unified Govt. of Wyandotte Co./KCK	2,200	0.18%
Commerce Bank	2,462	0.19%	Kansas City Public Schools	2,200	0.18%
University of Missouri - Kansas City	2,362	0.18%	Great Plains Energy Inc.	2,191	0.18%
GM Fairfax Assembly & Stamping Plant	2,229	0.17%	Blue Springs School District	2,015	0.16%
Black & Veatch	2,210	0.17%	Olathe Health System Inc.	2,000	0.16%
Kansas City Public Schools	2,200	0.17%	United Health Group	2,000	0.16%
Park Hill School District	2,200	0.17%	Kansas City, Mo. Police Department	1,990	0.16%
Quest Diagnostics Inc.	2,180	0.17%	Liberty Public Schools	1,922	0.16%
Unified Govt. of Wyandotte Co./KCK	2,100	0.16%	Ameristar Casino Hotel Kansas City	1,901	0.15%
Farmers Insurance	2,074	0.16%	U.S. Bank	1,850	0.15%
Total	212,393	16.17%		183,919	14.88%
December MSA Employment	1,313,281			1,235,833	

Sources:

Employers: Kansas City Business Journal Book of Lists, 2015-2016 and 2024-2025 editions;

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, 2024

Table 10

	Population		Per Capita Income		Total Personal Income (in thousands of dollars)	
	2022	2023	2022	2023	2022	2023
<i>Municipalities With Population Over 5,000 in the MARC Region in 2023</i>						
Cass County:	110,357	111,732	\$ 56,921	\$ 59,720	\$ 6,281,585	\$ 6,672,646
Belton	25,404	25,534				
Harrisonville	9,854	9,852				
Peculiar	5,955	6,101				
Pleasant Hill (main part)	8,701	8,670				
Raymore	24,171	25,306				
Clay County:	256,930	259,772	57,103	60,043	14,671,538	15,597,544
Excelsior Springs (main part)	10,391	10,423				
Gladstone	26,898	27,329				
Kansas City (part)	140,139	141,097				
Kearney	10,908	11,060				
Liberty	30,769	30,794				
Smithville	10,646	10,784				
North Kansas City	4,618	5,534				
Jackson County:	716,218	718,560	54,527	57,518	39,053,272	41,329,870
Blue Springs	59,611	60,539				
Grain Valley	16,168	16,609				
Grandview	25,601	25,436				
Greenwood (main part)	5,765	5,805				
Independence	121,079	120,922				
Kansas City (part)	314,533	314,606				
Lee's Summit (main part)	100,716	101,484				
Oak Grove (main part)	8,382	8,795				
Raytown	29,301	29,097				
Platte County:	110,570	111,940	69,055	73,531	7,635,437	8,231,100
Kansas City (part)	54,359	54,903				
Parkville	8,536	8,859				
Ray County:	23,121	23,182	49,355	51,625	1,141,142	1,196,770
Richmond	5,962	5,958				
Johnson County:	619,091	622,237	97,232	102,693	60,195,658	63,899,485
De Soto	6,479	6,539				
Gardner	24,196	25,378				
Leawood	33,713	33,980				
Lenexa	58,607	58,536				

(Continued on next page)

MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA December 31, 2024

Table 10 - Continued

	Population		Per Capita Income		Total Personal Income (in thousands of dollars)	
	2022	2023	2022	2023	2022	2023
Municipalities With Population Over 5,000 in the MARC Region in 2023						
Johnson County (continued):						
Merriam	10,970	10,875				
Mission	9,813	10,014				
Olathe	145,577	147,461				
Overland Park	197,705	197,089				
Prairie Village	22,946	22,900				
Roeland Park	6,771	6,712				
Shawnee	69,180	69,417				
<i>Spring Hill (main part)</i>	5,721	5,990				
Leavenworth County:	82,922	83,518	50,913	53,757	4,221,811	4,489,686
Basehor	7,549	7,719				
Lansing	11,193	11,221				
Leavenworth	37,071	37,034				
Tonganoxie	5,850	6,102				
Miami County:	34,791	35,320	60,711	63,817	2,112,210	2,254,025
Louisburg	5,050	5,170				
Paola	5,724	5,780				
Wyandotte County:	165,626	165,281	39,880	41,273	6,605,121	6,821,722
<i>Bonner Springs (main part)</i>	7,653	7,614				
Kansas City	153,238	152,933				
MARC Region	2,119,626	2,131,542	\$ 66,954	\$ 70,603	\$ 141,917,774	\$ 150,492,848

Area of responsibility: Bi-State Region: Kansas and Missouri; 9 counties; 119 municipalities; 4,423 square miles. 2024 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, 2022 and July 1, 2023

Per capita income and total personal income:

Bureau of Economic Analysis, Regional Economic Information System, 2022 and 2023 Estimates (2024 is not available) (Table CAINC1)

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MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA

December 31, 2024

Table 10 - Continued

Population and Employment Forecasts for the MARC Region

	<i>Population</i>				
	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>
County:					
Johnson	544,179	603,654	648,600	693,545	738,491
Leavenworth	76,227	75,684	79,913	84,143	88,372
Miami	32,787	33,675	35,919	38,162	40,406
Wyandotte	157,505	166,033	170,073	174,113	178,153
Cass	99,478	106,769	117,652	128,536	139,419
Clay	221,939	250,861	269,719	288,578	307,436
Jackson	674,158	705,461	729,404	753,347	777,290
Platte	89,322	105,380	114,305	123,230	132,154
Ray	23,494	22,925	22,219	21,514	20,808
	<u>1,919,089</u>	<u>2,070,442</u>	<u>2,187,804</u>	<u>2,305,167</u>	<u>2,422,530</u>
	<i>Households</i>				
	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>
County:					
Johnson	212,882	239,495	263,594	287,692	311,791
Leavenworth	26,447	28,915	31,236	33,558	35,879
Miami	12,161	12,926	14,123	15,320	16,517
Wyandotte	58,399	61,836	65,469	69,102	72,736
Cass	37,150	40,909	46,424	51,939	57,453
Clay	87,217	100,262	110,277	120,293	130,308
Jackson	274,804	297,582	315,151	332,720	350,289
Platte	36,103	42,449	47,131	51,812	56,494
Ray	8,957	9,080	9,002	8,924	8,847
Total	<u>754,120</u>	<u>833,454</u>	<u>902,407</u>	<u>971,361</u>	<u>1,040,314</u>
	<i>Employment</i>				
	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>
County:					
Johnson	299,332	349,932	373,576	397,220	420,864
Leavenworth	23,933	18,217	19,277	20,337	21,397
Miami	7,863	8,660	8,840	9,020	9,200
Wyandotte	80,730	91,516	97,885	104,254	110,623
Cass	23,461	27,364	31,633	35,903	40,172
Clay	90,684	105,334	117,993	130,653	143,312
Jackson	356,302	370,610	395,718	420,825	445,933
Platte	39,500	47,391	55,074	62,758	70,441
Ray	4,192	3,795	3,699	3,604	3,508
	<u>925,997</u>	<u>1,022,819</u>	<u>1,103,696</u>	<u>1,184,574</u>	<u>1,265,451</u>

Sources:

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

Population & Employment Forecasts: MARC's 2025 Forecast Population, Households and Employment.

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MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA December 31, 2024

Table 10 - Continued

Population Characteristics of the Kansas City MO-KS Metropolitan Statistical Area, 2023

Male	49.3%
Female	50.7%
Race:	
White alone, not Hispanic or Latino	69.2%
Black alone, not Hispanic or Latino	11.6%
Other, including multiple races, not Hispanic or Latino	8.1%
Hispanic (of any race)	11.0%
Age:	
Under 5 years	5.8%
19 years and under	25.5%
20 – 24 years	6.0%
25 – 34 years	14.0%
35 – 44 years	13.8%
45 – 64 years	24.1%
65 and over	16.6%
Median age	38.4

Source: US Census Bureau, 2023 American Community Survey 1-year Estimates, DP05

Employment – Kansas City MSA

Labor force:	
Employed	1,144,900
Unemployed	50,036
Total	<u>1,194,936</u>
Unemployment rate	4.2%

Source: US Department of Labor, Bureau of Labor Statistics (BLS) (not seasonally adjusted).
January 2025; preliminary; the preferred Annual Average is not yet available

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MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA December 31, 2024

Table 10 - Continued

Community Facilities – Education

Educational Attainment

	Kansas City MSA	United States
Percent of population aged 25 and over who are high school graduates or higher	93.2%	89.8%
Percent of population aged 25 and over who are college graduates or higher	40.8%	36.1%

Source: US Bureau of the Census, 2023 American Community Survey 1-Year Estimates, Table S1501

Public & Private Schools K-12 in the MARC Region (Fiscal Year 2023-2024)

	Enrollment		
Missouri portion (56 Districts):	180,999		
Kansas portion (20 Districts):	156,825		
Sources: Missouri Department of Elementary and Secondary Education Kansas State Department of Education			
K-12 Enrollment in MSA; 2023 ACS 1-Year Estimates, Table S1401	Public: 85.6%	Private: 14.4%	382,153

Higher Education

Colleges and Universities Ranked by 2023 Enrollment

Johnson County Community College	17,121
University of Missouri-Kansas City	15,327
Metropolitan Community College	13,178
Park University	6,634
Kansas City Kansas Community College	4,807
University of Arkansas Grantham	4,552
Midwestern Baptist Theological Seminary	3,772
University of Central Missouri-Lee's Summit	3,536
Rockhurst University	3,496
University of Kansas Medical Center	2,609
University of Kansas - Edwards Campus	2,128
Kansas City University	2,048
Avila University	1,730
MidAmerica Nazarene University	1,539
University of Saint Mary	1,414
WGU Missouri	1,285
William Jewell College	886
Kansas City Art Institute (KCAI)	789
Concorde Career College-Kansas City	678
Baker University	617
Cleveland University-Kansas City	577

Source: Ingram's Book of Leads & Lists, 2024-2025 Edition

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MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA December 31, 2024

Table 10 - Continued

Community Facilities – Transportation

Air:

Major airport: Kansas City International – domestic and international services
12,126,500 passengers (up 5% from 2023), 268.7 million pounds of freight (up 13.1%) enplaned or deplaned in 2024.

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

Event Centers/Exhibit Halls:	Sq. feet of exhibit space	Sq. feet of meeting space
Kansas City Convention and Entertainment Facilities	443,800	229,715
American Royal Complex	272,975	N/A
HyVee Arena	255,875	4,510
OP Convention Center	119,000	119,000
KCI Expo Center	70,000	15,000
Crown Center Exhibit Hall	52,000	45,500
Cable Dahmer Arena (Independence Events Center)	24,000	24,000
Pavilion at John Knox Village	24,000	26,750
Hotel Meeting Space		
KC Marriot Downtown	93,000	93,000
Sheraton KC Hotel at Crown Center	88,360	42,860
Holiday Inn KCI Airport	70,000	15,000
Loews Kansas City Hotel	60,000	60,000
Westin KC at Crown Center	45,500	50,755
Sheraton Overland Park Hotel	29,528	21,841
Intercontinental KC	29,000	28,000
Adams Pointe Conference Center	25,000	19,433
Ameristar Casino & Hotel	24,770	12,270
Double Tree by Hilton KC-OP	22,000	14,675
Hilton KCI Airport	21,000	21,000
Stoney Creek Hotel & Conference Center	19,000	19,000
Argosy Casino Hotel & Spa	18,000	18,000

Sources: Ingram's Book of Leads and Lists, 2024

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MID-AMERICA REGIONAL COUNCIL

MISCELLANEOUS STATISTICAL DATA December 31, 2024

Table 10 - Continued

Community Facilities – Miscellaneous, Continued

	Seating Capacity
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	N/A
Cable Dahmer Arena	5,800
T-Mobile Center	18,972
CommunityAmerica Ballpark (has additional grass and berm seating)	6,365
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	
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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration	15	17	18	16	17	18	20	23	27	30
Aging	9	8	8	10	11	13	17	21	26	25
Community Development:										
General	9	7	7	7	6	8	5	2	2	1
Government Training Institute	4	4	4	6	5	5	3	2	2	3
Emergency Services	5	5	6	8	8	9	8	8	8	8
Environmental Planning	5	5	5	5	5	5	6	6	9	7
Public Affairs	8	8	8	8	6	8	8	8	9	9
Public Safety	12	13	14	12	12	15	15	14	16	17
Workforce	—	—	3	4	6	5	2	1	—	—
Early Learning	3	3	3	3	4	4	5	4	7	7
Head Start	11	11	12	17	26	25	26	26	30	30
Local Government Services	—	—	—	—	—	—	3	2	5	4
Research Services	10	11	11	13	13	13	13	12	12	12
Transportation Planning										
General	2	2	2	2	3	3	3	2	2	2
Long-range Planning	10	10	11	6	7	7	6	8	9	9
Operation Green Light	4	4	4	4	5	5	5	5	5	5
Operations	3	3	3	2	2	2	2	2	3	2
Rideshare	5	5	5	5	4	3	3	4	4	4
Total	115	116	124	128	140	148	150	150	176	175

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Emergency communication system										
Towers	11	11	11	11	11	11	10	10	10	10
Counties covered	9	9	9	9	11	11	11	11	11	11
911 call-taking equipment										
Answer points	42	42	42	42	42	42	42	43	43	43
Operation Green Light program, intersections operated										
Traffic signals	697	697	699	699	732	755	755	759	768	768
Communities served	24	24	24	24	26	26	27	27	28	28
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	5	4	4	14	14	13	13	13	13	13
Classrooms	11	11	11	13	13	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	13	13	13	10	15	15	15
Employee workspaces	173	146	146	156	156	159	162	171	165	165

Sources: Various MARC departments