

In accordance with Sec. 67.1471.4 RSMo, Ord. 210565, and Sec. 74-304 City Code of Ordinances, below is the Annual Report of ZONA ROSA COMMUNITY IMPROVEMENT DISTRICT for FY 5/1/22-4/30/23:

Section 1: General

1. Formed 12/13/2007 as a political subdivision by Ord. 071361 (Kansas City, MO)
2. Governing Board as of 4/30/2023:
David Fenley, 4520 Main Ste 1100 Kansas City MO 64111
Rex Redlingshafer, Jr., 4520 Main Ste 1100 Kansas City MO 64111
Trina Watterson, 8640 N. Dixson Ave Kansas City MO 64152

Section 2: Purpose

Primary responsibility(s) of the CID, and the specific services provided during the previous fiscal year: CID was formed for purpose of levying special assessments against real property benefited within the District for the purpose of providing revenue for public street and other public improvements to be designed & constructed within the District, including NW Prairie View Rd between N Congress Ave and NW Barry Rd and construction of N Dixson Ave, N Stoddard Ave, N Winter Ave and NW 87th Ter, all located north of NW Prairie View Rd within and in vicinity of Zona Rosa Phase II Project in District.

Section 3: Financials

1. MO LOCAL GOVERNMENT FINANCIAL STATEMENT FYE 4/30/2023 as submitted to State Auditor pursuant to Sec. 105.145 RSMo & Title 15 Sec. 40-3.0304 CSR is attached.
2. District's revenue was/will be used toward public infrastructure improvements, interior improvements, and other improvements and services as follows: All revenue from Special Assessment assessed on owners of real property within District is used to pay debt service. District's infrastructure/interior improvements were completed prior to Ordinance 210565 effective 2/27/2022 and reporting requirements in Sec. 74-304 of City Code of Ordinances.

Section 4: Administrative

1. Resolution(s) adopted during fiscal year attached.
2. Proposed Budget for FY 5/1/2023-4/30/2024 submitted 1/22/2023 to Kansas City MO, Dept of Revenue, and State Auditor.
3. Annual Report FYE 4/30/2022 submitted 6/21/2022 to Kansas City MO and Dept of Economic Development and submitted 9/15/2022 to Dept of Revenue and State Auditor.

Preparers: Patricia R. Jensen, Esq., Kimberley S. Spies, Esq., 4510 Belleview Ave Ste 300 Kansas City MO 64111; 816-753-9200; pjensen@rousepc.com; kspies@rousepc.com. Report submitted by e-mail to Dept of Economic Development; Kansas City, MO City Clerk; State Auditor; and Dept of Revenue

ZONA ROSA COMMUNITY IMPROVEMENT DISTRICT

***ACKNOWLEDGING THE CALCULATION AND LEVYING OF THE 2022
SPECIAL ASSESSMENT FOR ZONA ROSA CID AND REQUESTING
THE PLATTE COUNTY COLLECTOR TO COLLECT THE
SPECIAL ASSESSMENT AMOUNTS AS SET FORTH HEREIN***

WHEREAS, Zona Rosa Community Improvement District ("District") was created by the City Council of Kansas City, MO ("City") pursuant to the Community Improvement District Act, RSMo §§ 67.1400 to 67.1571, as amended, and by Ordinance No. 071361 of the City adopted on December 13, 2007; and

WHEREAS, pursuant to Resolution 08-002 adopted by the Board of Directors of District on May 27, 2008, the Board of Directors acknowledged receipt of the Petition signed by property owners within District and authorized levying of the special assessments in the maximum amount of \$1.89 per sq. ft. and authorized its Calculation Agent to calculate the special assessment subject to formula set forth in Resolution 08-002 on an annual basis; and

WHEREAS, pursuant to Resolution 08-002, Calculation Agent has made the required calculations and informed District of the specific 2022 Special Assessment amounts to be collected; and

WHEREAS, the Board of Directors desires to levy the specific amounts for the 2022 special assessments and inform the Platte County Collector ("County") of the 2022 Special Assessments to be collected pursuant to District's Cooperative Agreement with the County for collection of the special assessments;

THEREFORE, BE IT RESOLVED THAT, pursuant to Resolution 08-002 which acknowledged the Petition received from the property owners authorizing the levying of special assessments and authorized the levying of special assessments, the Directors hereby approve the calculation and levying of the 2022 Special Assessments for the District as follows and direct the County Collector be notified of the 2022 Special Assessment amounts as set forth herein:

<u>Lot Number</u>	<u>Parcel ID #</u>	<u>2022 Special Assessment</u>
Lot 2, Zona Rosa Second Plat	20-1.0-12-100-005-001-000	\$90,338.00
Lot 2, Zona Rosa Fifth Plat	20-1.0-12-100-007-001-000	\$59,078.00
Lot 3, Zona Rosa Fifth Plat	20-1.0-12-100-007-004-000	\$127,333.00
Lot 4, Zona Rosa Fifth Plat	20-1.0-12-100-007-007-000	\$30,114.00
Lot 5, Zona Rosa Fifth Plat	20-1.0-12-100-007-006-000	\$49,041.00
Lot 6, Zona Rosa Fifth Plat	20-1.0-12-100-007-005-000	\$38,143.00
TOTAL		\$394,047.00

Approved:



Dave Fenley, Chairman

MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT	1. Financial Statement Summary for the Year Ended	Month	Year
		APRIL	2023
	2. Name of political subdivision	ZONA ROSA CID	
	3. Political subdivision number	17-083-003	
	4. Name of county	PLATTE	
5. Name of contact	6. Mailing address	4510 BELLEVIEW AVE STE 300 KANSAS CITY MO 64111	
KIMBERLEY S SPIES ESQ			
7. Telephone number	8. Fax number	9. Email address	
816.753.9200		kspies@rousepc.com	
10. List up to 3 funds (other than General Fund) in the order you want them to appear in the Local Government Financial Statement (omit the word "fund")	1. _____		
	2. _____		
	3. _____		

The undersigned attests that this report is a true and accurate account of all financial transactions for the political subdivision listed above.

Preparer's name, title and date (required)

Kimberley S Spies	Legal Counsel	8/1/2023
Preparer's Name	Title	Date

INSTRUCTIONS FOR COMPLETING FINANCIAL REPORT FOR POLITICAL SUBDIVISIONS

Please mail the completed form to

State Auditor's Office
P.O. Box 889
Jefferson City, MO 65102

OR Email to: localgovernment@auditor.mo.gov

Part I – FINANCIAL STATEMENT

A. Receipts (pages 3 and 4)

1. **Property Tax** – Include real, personal, and other property tax, but do not include any tax revenues which you collect as agent for another governmental entity.
2. **Sales Tax** – Include any and all sales taxes by fund and type. Municipalities in St. Louis County should report their share of the county sales tax.
3. **Amusement Sales Tax** – Taxes on admission tickets and on gross receipts of all or specified types of amusement businesses.
4. **Motor Fuel Tax** – Taxes on gasoline, diesel oil, aviation fuel, gasohol, "ethanol," and any other fuels used in motor vehicles or aircraft.
5. **Public Utilities Sales Tax** – Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.
6. **Tobacco Products Tax** – Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.
7. **Hotel/Motel and Restaurant/Meals Tax** – Sales tax on hotel/motel and restaurant/meals.
8. **Alcoholic Beverages Licensing and Permit Taxes** – Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.
9. **Amusements Licensing and Permit Taxes** – Licenses on amusement businesses generally and on specific types of amusement enterprises or devices.
10. **Motor Vehicles Licensing and Permit Taxes** – Licenses imposed on owners or operators of motor vehicles for the right to use public roads.
11. **Franchise Tax (Public Utilities Tax)** – Licenses distinctively imposed on public utilities, whether distinctively imposed on public utilities, whether privately or publicly owned.
12. **Occupation and Business Licensing and Permit Taxes** – Licenses required of persons engaged in particular professions, trades, or occupations.

Part I - FINANCIAL STATEMENT - Continued

- 13. **Other Licenses and Permit Fees** – License and inspections charges on buildings, animals, marriage, guns, etc.
 - 14. **Intergovernmental Receipts** – Specify source of intergovernmental grants and monies received (federal, state or local).
 - 16. **Charges for Services** – Include fees and service revenue.
 - 17. **Utility Receipts** – Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges.
 - 18. **Interest Earned** – Interest earned from investments
 - 19. **Fines, Costs, and Forfeitures** – Receipts from penalties imposed for violations of law and civil penalties.
 - 20. **Rents** – Revenues from temporary possession or use of government-owned buildings, land, and other properties.
 - 21. **Donations** – Gifts of cash or securities from private individuals or corporations.
 - 22. **Other Receipts and Transfers** – Include any other receipts that your political subdivision receives that would not be included in the above categories.
- Sections B and C Disbursements** – Should be broken down by function and/or object. Governments having multiple functions, (such as police, fire, etc.) or objects (salaries, supplies, etc.) should provide both (if available) and the totals of both should agree.
- B. Disbursements By Function (pages 5 and 6)** – List amounts on the line pertaining to the category or write in a category on one of the blank lines.
 - C. Disbursements By Object (pages 6 and 7)** – List amounts on the line pertaining to the category or write in a category on one of the blank lines.
 - D. Statement Of Indebtedness (pages 7 and 8)** – This section requests information on debt issued by your political subdivision. Debt outstanding at the beginning of the fiscal year, plus debt issued less debt retired should equal the debt outstanding at the end of the fiscal year. All types of debt (e.g., general obligation bonds, revenue bonds, leases, notes) should be reported here.
 - E. Interest on Debt – (page 8)** – Amounts of interest paid, including any interest paid on short-term or non-guaranteed obligations as well as general obligations.
 - F. Statement of Assessed Valuation and Tax Rates (page 8)** – The assessed valuation information, will be available from your county. The tax rate information will pertain to the tax rate set for the fiscal year reported.

Part II – FINANCIAL STATEMENT SUMMARY (page 9) – Five columns are provided, one for the total of all funds, one for your General Fund, and three for any other funds which you may have. If you have funds in addition to your General Fund, such as a Debt Service, Street, Water, or Sewer Fund, you need to insert the name of any such fund in the blanks provided. If you have more than three funds in addition to your General Fund, you will need to attach a separate page showing the additional funds.

The beginning balance of each fund, plus total receipts, less total disbursements should equal your ending balance. Total receipts for each fund should equal the total receipts shown on page 3. Total disbursements for each fund should equal the total disbursements shown on page 6.

Part III - TAX ABATEMENT SUMMARY (page 10) - Amounts from tax abatements resulting from an agreement between your political subdivision and individuals or entities in which your political subdivision has agreed to forgo tax revenues it otherwise would be entitled to in return for the individuals or entities taking a specific action after the agreement is entered into for economic development or other activities that benefit your political subdivision.

If you have any questions regarding the completion of this form, please feel free to call the Missouri State Auditor's Office, telephone (573) 751-4213.

NOTICE – State law requires political subdivisions to file a financial report with the State Auditor's Office each year pursuant to Section 105.145, RSMo, and 15 CSR 40-3.030.

Part I - FINANCIAL STATEMENT

ZONA ROSA CID

A. Receipts

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
1. Total property tax	\$ 0	\$ 0	\$	\$	
2. Total sales tax	0	0			
3. Amusement sales tax	0	0			
4. Motor fuel tax	0	0			
5. Public utilities sales tax	0	0			
6. Tobacco products tax	0	0			
7. Hotel/Motel and restaurant/meals tax	0	0			
8. Alcoholic beverages licensing and permit taxes	0	0			
9. Amusement licensing and permit taxes	0	0			
10. Motor vehicles licensing and permit taxes	0	0			
11. Franchise tax (public utilities tax)	0	0			
12. Occupation and business licensing and permit taxes	0	0			
13. Other licenses and permit fees	0	0			
14. Intergovernmental receipts					
a.	0	0			
b.	0	0			
c.	0	0			
d.	0	0			
e.	0				
f.	0	0			
g.	0	0			
h.	0				
i. TOTAL <i>Sum of lines 14a-h</i>	\$ 0	\$ 0	\$ 0	\$ 0	0
15. SUBTOTAL <i>Sum of items 1-14i</i>	\$ 0	\$ 0	\$ 0	\$ 0	0

Part I - FINANCIAL STATEMENT - Continued

ZONA ROSA CID
A. Receipts - Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
15. SUBTOTAL <i>(from page 3)</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16. Charges for Services					
a.	0	0			
b.	0	0			
c.	0	0			
d. TOTAL <i>Sum of lines 16a-c</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17. Utility receipts					
a.	0	0			
b.	0	0			
c.	0	0			
d.	0	0			
e. TOTAL <i>Sum of lines 17a-d</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18. Interest earned	0	0			
19. Fines, costs, and forfeitures	0	0			
20. Rents	0	0			
21. Donations	0	0			
22. Other receipts and transfers					
a. special assessmetn	394,047	394,047			
b.	0	0			
c. Interfund transfers	0	0			
d. TOTAL <i>Sum of lines 22a-c</i>	\$ 394,047	\$ 394,047	\$ 0	\$ 0	\$ 0
23. TOTAL RECEIPTS <i>Sum of items 15 through 22d</i>	\$ 394,047	\$ 394,047	\$ 0	\$ 0	\$ 0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

ZONA ROSA CID

B. Disbursements (by function)

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
1. Highways and streets	\$ 0	\$ 0	\$	\$	
2. Financial administration	0	0			
3. Central administration	0	0			
4. Fire	0	0			
5. Parks and recreation	0	0			
6. Solid waste management	0	0			
7. Sewerage	0	0			
8. Water supply system	0	0			
9. Hospitals	0	0			
10. Health (other than hospital)	0	0			
11. Police	0	0			
12. Judicial and legal	0	0			
13. Correctional institutions	0	0			
14. Probation	0	0			
15. General public buildings	0	0			
16. Libraries	0	0			
17. Public welfare	0	0			
18. Protective inspection and regulation	0	0			
19. Housing and community development	0	0			
20. Economic development	0	0			
21. Natural resources	0	0			
22. Airports	0	0			
23. SUBTOTAL Sum of lines 1-22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Part I - FINANCIAL STATEMENT - Continued

ZONA ROSA CID

**B. Disbursements (by function)
Continued**

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Fund	Fund	Fund
23. SUBTOTAL <i>(from page 5)</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24. Electric power system	0	0			
25. Parking facilities	0	0			
26. Gas supply system	0	0			
27. Transit or bus system	0				
28. Sea and inland port facilities	0	0			
29. Miscellaneous commercial activities	0	0			
30. Other - Specify					
a. debt payments	394,008	394,008			
b. administrative fee	39	39			
c. _____	0				
31. Interfund transfers	0				
32. TOTAL DISBURSEMENTS (by function) Sum of items 23-31	\$ 394,047	\$ 394,047	\$ 0	\$ 0	\$ 0
C. Disbursements (by object)					
1. Salaries	0				
2. Fringe benefits	0				
3. Operations	0				
4. SUBTOTAL Sum of items C1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7

Part I - FINANCIAL STATEMENT - Continued

ZONA ROSA CID

B. Disbursements (by object) - Continued

	FUNDS - Report in whole dollars				
	TOTAL	General			
	all funds	Fund	Fund	Fund	Fund
4. SUBTOTAL (from page 6)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
5. Capital expenditures - Specify					
a.	0	0			
b.	0	0			
c.	0	0			
d.	0	0			
e.	0	0			
f.	0	0			
g.	0	0			
6. Interfund transfers - Specify					
a.	0	0			
b.	0	0			
7. TOTAL DISBURSEMENTS (by object) Sum of Items 4-6b	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Totals do not agree

	FUNDS - Report in whole dollars			
	Outstanding Beginning of Fiscal Year	During Fiscal Year --		Outstanding End of Fiscal Year
		Issued	Retired	
D. Statement of Indebtedness				
1. General obligation bonds				
a.				0
b.				0
c.				0
2. Revenue bonds				
a.				0
b.				0
c.				0
3. SUBTOTAL Sum of items D1 and 2	\$ 0	\$ 0	\$ 0	\$ 0

Part I - FINANCIAL STATEMENT - Continued

ZONA ROSA CID

**D. Statement of Indebtedness
Continued**

	FUNDS - Report in whole dollars			Outstanding End of Fiscal Year
	Outstanding Beginning of Fiscal Year	During Fiscal Year --		
		Issued	Retired	
3. SUBTOTAL (from page 7)	\$ 0	\$ 0	\$ 0	\$ 0
4. Other debt - Specify				
a				0
b				0
c				0
5. Conduit debt				0
6. TOTAL STATEMENT OF INDEBTEDNESS Sum of items 3-5	\$ 0	\$ 0	\$ 0	\$ 0

E. Interest on Debt

1. Interest on water supply system debt	\$ 0
2. Interest on electric power system debt	\$ 0
3. Interest on gas supply system debt	\$ 0
4. Interest on transit or bus system debt	\$ 0
5. Interest on all other debt	\$ 0

**F. Statement of Assessed Valuation
and Tax Rates**

1. Real estate	\$ 5,746,000
2. Personal property	
3. State assessed railroad and utility	
TOTAL VALUATION	
4. Sum of Items F1-3	\$ 5,746,000

Tax Rates Funds - Specify	Tax rate (per \$100)
1 \$1.89 psf calculated annually	
2	
3	
4	
5	
6	

Part II - FINANCIAL STATEMENT SUMMARY

FUNDS - Report in whole dollars					
	TOTAL all funds	General Fund	Fund	Fund	Fund
A. Beginning balance	\$ 0	\$	\$	\$	\$
B. Total receipts	394,047	394,047	0	0	0
C. Total disbursements	394,047	394,047	0	0	0
D. Ending balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTES

Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.