

**TWIN CREEKS VILLAGE EAST COMMUNITY IMPROVEMENT DISTRICT**  
**ANNUAL REPORT FOR FISCAL YEAR ENDING APRIL 30, 2022**

**SECTION I – GENERAL**

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**POLITICAL SUBDIVISION FORMED:** June 25, 2020  
**ORDINANCE NO.:** 200461

**SECTION II – PURPOSES AND SERVICES PERFORMED DURING FISCAL YEAR**

Established for purposes of providing funding for funding, design, construction, demolition, removal, renovation, reconstruction or rehabilitation of certain public improvements or portions thereof, located within District and related improvements and structures, as authorized pursuant to the CID Act and RSMO § 67.1461.2. Such improvements and renovations are described as projects eligible for funding or reimbursement from CID revenue.

**SECTION III – BOARD OF DIRECTORS**

Garry Hayes, Regina Walters, John Elliott, Andrew Danner, and Martin Davis

**SECTION IV – REVENUE AND EXPENSES**

MO Local Government Financial Stmt FYE 4/30/22 submitted to State Auditor on 6/15/22 is attached

**SECTION V – RESOLUTIONS APPROVED DURING FY 21-22**

Resolution 2022:01

**SECTION VI – BUDGET**

FY 5/1/22-4/30/23 budget adopted and submitted to Kansas City MO on January 28, 2022

**SECTION VII – PRIOR FISCAL YEAR ANNUAL REPORT**

FYE 4/30/21 was submitted to City and MO Dept of Economic Development 8/31/21

**TWIN CREEKS VILLAGE EAST COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION NO. 2022:01**

**Approving Annual Budget for FY May 1, 2022 – April 30, 2023**

**Adopted by Board of Directors January 28, 2022**

WHEREAS, in conformance with its obligations and powers pursuant to RSMo §§67.1401 *et seq.*, the District shall approve an annual budget for its fiscal year beginning May 1, 2022 and ending April 30, 2023;

THEREFORE, BE IT RESOLVED THAT:

1. The proposed annual budget for fiscal year May 1, 2022 - April 30, 2023, in substantially the form attached hereto, is approved.
2. Counsel shall submit the proposed Budget to the City of Kansas City, MO ("City"), pursuant to RSMo §67.1471(2).
3. The Board will consider written comments received from the City to the budget and make amendments if necessary. If the District does not receive written comments from the City then the action taken by this resolution shall be final.

APPROVED:

  
Garry Hayes, Chairman

**TWIN CREEKS VILLAGE EAST  
COMMUNITY IMPROVEMENT DISTRICT**

**FISCAL YEAR  
MAY 1, 2022 - APRIL 30, 2023  
BUDGET**

# **TWIN CREEKS VILLAGE EAST COMMUNITY IMPROVEMENT DISTRICT**

**FISCAL YEAR MAY 1, 2022 - APRIL 30, 2023 BUDGET**

## ***BUDGET MESSAGE***

The Twin Creeks Village East Community Improvement District ("District") was declared established by Ordinance No. 200461 of the City Council of Kansas City, Missouri on June 25, 2020. The District desires to fund, or assist in the funding of, certain services and improvements as allowed by Sections 67.1401 to 67.1571 RSMo.

On July 6, 2020, the District's Board of Directors passed Resolution No. 2020:03 which imposed, upon approval of the qualified voters of the District, a one percent (1%) sales tax on retail sales in the District for the life of the district. The sales tax collection became effective January 1, 2020.

The District has entered into a Reimbursement Agreement with BT Residential, LLC, which will provide for formation costs, administration costs, public services and improvements within the District Project and related reimbursement.

The District has adopted a fiscal year beginning May 1 and ending April 30 of each year.



**TWIN CREEKS VILLAGE EAST  
COMMUNITY IMPROVEMENT DISTRICT**

**FISCAL YEAR MAY 1, 2022 - APRIL 30, 2023 BUDGET**

***BUDGET SUMMARY***

The District budget is presented in accordance with the requirements of Missouri statute on a cash basis.

# MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary the Year Ended	for	Month	Year
		APRIL	2022
2. Name of political subdivision	TWIN CREEKS VILLAGE EAST CID		
3. Political subdivision number	17-024-0037		
4. Name of county	CLAY		
5. Name of contact	6. Mailing address	4510 BELLEVIEW AVE STE 300 KANSAS CITY MO 64111	
PATRICIA R JENSEN, ESQ.			
7. Telephone number	8. Fax number	9. Email address	
816-753-9200	816-753-9201	pjensen@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)

Patricia R Jensen, Esq. Counsel <sup>15</sup> 6/30/22  
 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 869  
 Jefferson City, MO 65102

OR Email to: [localgovernment@auditor.mo.gov](mailto:localgovernment@auditor.mo.gov)

### Part I – FINANCIAL STATEMENT

#### A. Receipts (pages 3 and 4)

- 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.
- 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.
- Amusement Sales Tax** – Taxes on admission tickets and on gross receipts of all or specified types of amusement businesses.
- Motor Fuel Tax** – Taxes on gasoline, diesel oil, aviation fuel, gasohol, "ethanol," and any other fuels used in motor vehicles or aircraft.
- 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.
- Tobacco Products Tax** – Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.
- Hotel/Motel and Restaurant/Meals Tax** – Sales tax on hotel/motel and restaurant/meals.
- Alcoholic Beverages Licensing and Permit Taxes** – Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.
- Amusements Licensing and Permit Taxes** – Licenses on amusement businesses generally and on specific types of amusement enterprises or devices.
- Motor Vehicles Licensing and Permit Taxes** – Licenses imposed on owners or operators of motor vehicles for the right to use public roads.
- Franchise Tax (Public Utilities Tax)** – Licenses distinctively imposed on public utilities, whether distinctively imposed on public utilities, whether privately or publicly owned.
- 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**

**TWIN CREEKS VILLAGE EAST CID**

**A. Receipts**

**FUNDS - Report in whole dollars**

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

**Part I - FINANCIAL STATEMENT - Continued**

**TWIN CREEKS VILLAGE EAST CID**

**A. Receipts - Continued**

**FUNDS - Report in whole dollars**

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

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

TWIN CREEKS VILLAGE EAST CID

B. Disbursements (by function)

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

**Part I - FINANCIAL STATEMENT - Continued**

TWIN CREEKS VILLAGE EAST CID

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

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

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7

**Part I - FINANCIAL STATEMENT - Continued**

TWIN CREEKS VILLAGE EAST CID

**B. Disbursements (by object) - Continued**

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

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

**Part I - FINANCIAL STATEMENT - Continued**

TWIN CREEKS VILLAGE EAST CID

**D. Statement of Indebtedness  
Continued**

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

**E. Interest on Debt**

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

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

1. Real estate	\$	
2. Personal property		
3. State assessed railroad and utility		
<b>TOTAL VALUATION</b>		
<b>4. Sum of items F1-3</b>	\$	0

Tax Rates Funds - Specify	Tax rate (per \$100)
1 sales/use	1.0000
2.	
3.	
4.	
5.	
6.	

Part II - FINANCIAL STATEMENT SUMMARY

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

no tax revenue collected as of 4/30/22