ANNUAL REPORT FOR PERFORMING ARTS COMMUNITY IMPROVEMENT DISTRICT "CID"

For the Fiscal Year Ended April 30, 2022

SECTION 1

Date: August 25, 2022

CID Contact Information:

Amanda Yoder
Lathrop GPM LLP

2345 Grand Blvd., Suite 2200

Kansas City, MO 64108

816.460.5810

Political Subdivision or Not-for-Profit: Political Subdivision

Date of and Ordinance No.: May 1, 2003; Ordinance #030504

SECTION II

PURPOSES OF CID AND SERVICES PERFORMED DURING FISCAL YEAR:

Provide assistance to or to construct, reconstruct, install, repair, maintain and equip parking lots, garages or other such facilities and all related improvements and equipment including, but not limited to roads, driveways, walkways, signage and control stations within the boundaries of the District.

Authorize and collect a sales tax up to one percent on all retail sales within the District.

The CID has worked towards these goals during the FYE 4/30/2022.

SECTION III

BOARD MEMBERS AS OF DATE OF THIS REPORT:

Bill Miller (bmiller@kauffmancenter.org)

Jeffrey Williams (Jeffrey.Williams@kcmo.org)

Paul Schofer (pschofer@kauffmancenter.org)

Tammy Queen (Tammy.Queen@kcmo.org)

Matthew Muckenthaler (Matthew.Muckenthaler@kcmo.org)

Barry Myers (bmyers@kauffmancenter.org)

Krysten Carnes (kcarnes@mmkf.org)

Kimiko Gilmore (Kimiko.Gilmore@kcmo.org)

Colby Jones (Treasurer; not Board member)(cjones@kauffmancenter.org)

SECTION IV

REVENUES AND EXPENSES FOR FISCAL YEAR ENDED 2022: Please see attached report detailing all revenues and expenses. This is attached as Exhibit A.

ANNUAL BUDGET: The annual budget for the fiscal year ending April 30, 2023 was approved on April 8, 2022 and submitted to the City and Municipal Clerk on June 24, 2022. Please see attached Exhibit B

REVENUES USED FOR FUTURE IMPROVEMENTS: Please see attached annual budget for intended capital and maintenance expenditures.

MISSOURI I GOVERNI FINANCIAL ST	MENT	1. 2. 3.	Financial Statement Sum the Year Ended Name of political subdivision Political subdivision number Name of county	PI	y for ERFORMING AR 7-048-0009 ACKSON COUNT		Year 2022		
Name of contact Amanda Yoder		6.	Mailing address		345 Grand Blvd S ansas City, MO 6				
7. Telephone number 816-292-2000	8. Fax number 816-292-2001			9.	Email address amanda.yoder@	lathropgpm.com			
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.	Debt Service Project						
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	e (required)		E Cooper & Associate	es F	PC CPA	8/22/2022 D	2 Pate		

INSTRUCTIONS FOR COMPLETING FINANCIAL REPORT FOR POLITICAL SUBDIVISIONS

Please mail State Auditor's Office
the completed P.O. Box 869
form to 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.
- 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 - FIN	ANCIAL STATEM	MENT							
PERFORMING ARTS CID										
A. Receipts	FUNDS - Report in whole dollars									
	TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund					
1. Total property tax \$	0_\$	\$\$		\$	\$					
2. Total sales tax	131,966	<u> </u>		131,966						
3. Amusement sales tax	0	\vdash		-						
4. Motor fuel tax	0	\vdash		-						
5. Public utilities sales tax	0	\vdash		-						
6. Tobacco products tax7. Hotel/Motel and	0	\vdash		\vdash						
restaurant/meals tax 8. Alcoholic beverages licensing and permit taxes	0	-		-						
Amusement licensing and permit taxes	0									
10. Motor vehicles licensing and permit taxes11. Franchise tax	0	ш		\vdash						
(public utilities tax) 12. Occupation and business	0									
licensing and permit taxes 13. Other licenses and	0			\vdash						
permit fees 14. Intergovernmental receipts	0	-								
a. <u>Use Tax</u>	21,056			21,056						
Intergovernmental receipts b. from Kansas City	189,750	ш		189,750	\vdash					
C	0			\vdash						
d	0	\vdash		-	_					
e	0			-	-					
f	0	$\vdash\vdash\vdash$		-						
g	0	$\vdash \vdash \vdash$		\vdash	<u> </u>					
h. i. TOTAL Sum of lines 14a-h \$	210,806 \$	0 \$	0	\$ 210,806	\$ 0					
15. SUBTOTAL										
Sum of items 1-14i \$	342,772 \$	0 \$	0	\$ 342,772	\$ 0					

	Part I -	FINANCI	AL STATEME	NT -	Continued		
PERFORMING ARTS CID							
A. Receipts - Continued			FUN	DS -	Report in whole	e dollars	
		TAL unds	General Fund		Debt Service Fund	Project Fund	Fund
15. SUBTOTAL (from page 3)16. Charges for Services	\$	342,772	\$	0_\$	0	\$ 342,772	\$0
a		0		1			
b		0	<u> </u>	- -		<u> </u>	<u> </u>
c. d. TOTAL Sum of lines 16a-c 17. Utility receipts	\$	0	\$	0 \$	0	\$0	\$0
a		0		1			
b	-	0	├	-		-	
d. e. TOTAL		0					
Sum of lines 17a-d	\$	0	\$	0 \$	0	\$0	\$0
18. Interest earned19. Fines, costs, and forfeitures		0					
20. Rents		0	<u> </u>	- -		-	-
21. Donations22. Other receipts and transfers		0	-	١		-	-
a. Payments in lieu of taxes	-	40,000	<u> </u>	4		40,000	\vdash
b c. Interfund transfers		0	18,0	11		-18,011	-
d. TOTAL Sum of lines 22a-c	\$	40,000			0		\$ 0
23. TOTAL RECEIPTS Sum of items	¢	202 770	40.0	11		004.704	ф
15 through 22d	\$	382,772	\$ 18,0	115	0	\$ 364,761	\$ 0
PLEAS	SE CONT	TINUE W	ITH DISBURS	EME	E NTS ON PAGE	5	

		Part I - FINA	NCIAL	STATEMENT	- (Continued							
	RFORMING ARTS CID												
В. [Disbursements (by function)		FUNDS - Report in whole dollars										
		TOTAL all funds		General Fund		Debt Service Fund		Project Fund	l	Fund			
	Highways and streets Financial administration	5,	0 893	5,893	\$_		\$		\$_				
3.	Central administration		0		-		⊩		_				
4.	Fire		0		-		⊩		_				
6.	Parks and recreation Solid waste management		0		-		E						
	Sewerage	-	0		ŀ		⊩		-				
9.	Water supply system Hospitals Health		0		-		E						
10.	(other than hospital)	-	0		_		⊩		_				
11.	Police	_	0		-		⊩		_				
	Judicial and legal Correctional institutions	7,	960	7,960	-		H		-				
	Probation General public buildings	224,	0		-			224,020					
16.	Libraries		0				L		_				
18. 19.	Public welfare Protective inspection and regulation Housing and community development Economic development		0 0		-		E						
	Natural resources Airports		0 0		-		\blacksquare						
	SUBTOTAL Sum of lines 1-22	\$ 237,	873 \$	13,853	\$	0	\$	224,020	\$	0			

	P	art I - FINANCIAL	STATEMENT -	Continued						
PERFORMING ARTS CID										
B. Disbursements (by function)		FUNDS - Report in whole dollars								
Continued		TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund				
23. SUBTOTAL (from page 5)	\$	237,873 \$	13,853 \$	0 \$						
24. Electric power system	_	0	=							
25. Parking facilities		0								
26. Gas supply system	-	0	_	-	-					
27. Transit or bus system28. Sea and inland port facilities29. Miscellaneous commercial activities	-	0 0								
30. Other - Specify		_								
a. INSURANCE	_	4,158	4,158		-					
b	_	0								
c	_	0	_							
31. Interfund transfers		0	- 1							
32. TOTAL DISBURSEMENTS										
(by function) Sum of items 23-31	\$	242,031 \$	18,011 \$	0 \$	224,020 \$	0				
C. Disbursements (by object)										
1. Salaries		0								
2. Fringe benefits	-	0	\rightarrow	-	-					
3. Operations	-	242,031	18,011		224,020					
4. SUBTOTAL Sum of items C1-3	\$	242,031 \$	18,011 \$	0 \$	224,020 \$	0				
PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7										

	Part I - FINANC	IAL STATEMENT	- Continued							
PERFORMING ARTS CID	FUNDS - Report in whole dollars									
B. Disbursements (by object) - Continued		FUNDS	3 - Report in whole	dollars						
Continued	TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund					
4. SUBTOTAL	*									
(from page 6)5. Capital expenditures - Specify	\$ 242,031	\$ 18,011	\$0	\$ 224,020	0					
3. Capital experiationes - Specify										
a	0	_	-							
b	0									
c	0			\square						
d	0			\Box						
е.	0			\Box						
f	0			\Box						
g.	0			1 1						
6. Interfund transfers - Specify	Š									
a	0		\square	\square						
b	0	$\overline{}$	\square	\square						
7. TOTAL DISBURSEMENTS										
(by object) Sum of items 4-6b	\$ 242,031	\$ 18,011	\$ 0	224,020 \$	0					
			FUNDS - Report i							
		Outstanding Beginning of	During Fisca	al Year	Outstanding End of					
		Fiscal Year	Issued	Retired	Fiscal Year					
D. Statement of Indebtedness1. General obligation bonds										
a					0					
b.					0					
c.					0					
2. 2 Revenue bonds										
a.					0					
b.				\Box	0					
c.					0					
3. SUBTOTAL Sum of items D1 and 2		\$ 0	\$ 0 9	5 0 \$	0					
Sum of items of and 2		Ψ <u></u>	Ψ <u></u>	,	1					

Part I - FINA	ANCIAL STAT	EMENT - C	ontinued			
PERFORMING ARTS CID						
D. Statement of Indebtedness		F	UNDS - Report in			
Continued	Outsta	nding	During Fiscal `	Year	Outstanding End of	
		il Year	Issued	Retired	Fiscal Year	
3. SUBTOTAL (from page 7)	\$	0 \$	0 \$	0 \$	\$ 0	
4. Other debt - Specify	<u> </u>					
a					0	
b	4-				0	
C.		- 1			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	\$					
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		_				
TOTAL VALUATION 4. Sum of items F1-3	\$	0				
4. Sum of items F1-3		rate				
Tax Rates Funds - Specify	(per	\$100)				
1. SALES TAX	_ _	1.0000				
2.USE TAX	_ _	1.0000				
3	_ _					
4	_ _					
5	_ _					
6						

Part II - FINANCIAL STATEMENT SUMMARY									
			FUNDS	S - Report in whole	e dollars				
		TOTAL all funds	General	Debt Service	Drainet				
			Fund	Fund	Project Fund	Fund			
	ŀ		T unu	T dila	T dild	1 una			
A. Beginning balance	\$	231,255	0	\$0	\$ 231,255	3			
B. Total receipts	-	382,772	18,011	0	364,761	0			
C. Total disbursements	-	242,031	18,011	0	224,020	0			
D. Ending balance	\$	371,996 \$	0	\$ 0:	\$ 371,996	6 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.

EXHIBIT B

RESOLUTION NO. 2022-02

THE PERFORMING ARTS COMMUNITY IMPROVEMENT DISTRICT

RESOLUTION OF THE PERFORMING ARTS COMMUNITY IMPROVEMENT DISTRICT APPROVING 2022-2023 ANNUAL BUDGET

WHEREAS, the Board must submit its annual budget to the City Council for approval; and

WHEREAS, a proposed budget for the 2022-2023 fiscal year has been prepared for consideration by the Board.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Performing Arts Community Improvement District, having fully considered the proposed budget, hereby adopts the 2022-2023 budget in the form attached hereto and directs that the Chairman or Treasurer of the Board is authorized to submit this resolution and said budget to the City of Kansas City in the form and amount as hereby adopted.

Adopted this 8th day of April, 2022.

Bill Miller, Chairman

Attest:

Matthew Muckenthaler

Matthew Muckenthaler, Secretary

Performing Arts Community Improvement District Proposed Budget for year Ended April 30, 2023 Administration General Fund - Cash Basis

FY 2022-23	Proposed Budget	\$230,000 \$0 \$0	\$0 \$105,000 \$20,000 \$0	\$355,000	\$12,000 \$7,000 \$4,500 \$60 \$500 \$165,000 \$100,000 \$185,000	\$66,000
	Projected 4/30/22	\$150,000 \$0 \$0	\$189,750 \$20,000 \$0	\$359,750	\$7,959 \$5,807 \$4,158 \$0 \$73 \$160,505 \$49,361 \$527,863	\$131,887
FY 2021-22	Actual YTD 4/01/22	\$137,011 \$0 \$0	\$189,750 \$20,000 \$0	\$346,761	\$6,450 \$5,807 \$4,158 \$63 \$63 \$160,505 \$0 \$70 \$90 \$63	\$169,778
	Proposed Budget	\$110,000 \$0 \$0	\$120,000 \$20,000 \$0	\$250,000	\$12,000 \$9,000 \$3,944 \$60 \$50 \$50 \$50,000 \$50,000 \$50,000 \$50,444	\$24,556
20-21	Actual (unaudited- cash basis)	\$60,164 \$0 \$86	\$0	\$60,250	\$8,263 \$6,434 \$3,944 \$0 \$0 \$139,142 \$67,857 \$0 \$0 \$0	(\$165,450)
FY 2020-21	Budget	\$110,000 \$0 \$0	0\$ 80	\$110,000	\$12,000 \$9,000 \$3,791 \$0 \$500 \$150,000 \$50,000 \$50,000	(\$115,291) (\$165,450)
9-20	Actual (unaudited- cash basis)	\$227,284 \$0 \$633	\$0	\$227,917	\$10,886 \$4,533 \$3,791 \$0 \$0 \$139,846 \$292,338 \$6 \$292,346 \$60 \$139,846 \$292,445	(\$223,537)
FY 2019-20	Budget	\$200,000 \$22,236 \$0	0\$ \$	\$222,236	\$15,000 \$4,000 \$3,200 \$0 \$0 \$2200,000 \$0 \$0 \$0 \$0	\$0
FY 2018-19	Actual (audited- accrual basis)	\$211,589 \$0 \$85	0\$	\$211,674	\$24,241 \$8,213 \$3,193 \$0 \$0 \$177,304 \$0 \$0 \$0 \$0 \$0	(\$1,321)
FY 2	Budget	\$210,000 \$0 \$0	0\$ 8	\$210,000	\$20,000 \$11,000 \$3,000 \$1,000 \$1,000 \$175,000 \$6 \$6 \$175,000 \$6 \$1,000	\$0
FY 2017-18	Actual (audited- accrual basis)	\$189,720 \$0 \$677	\$0 \$332,000	\$522,397	\$137,835 \$6,000 \$2,442 \$0 \$0 \$356 \$376 \$37,250 \$0 \$429,909 \$429,909	(\$91,465)
FY 20	Budget	\$200,000 \$36,500 \$0	0\$ \$	\$236,500	\$25,000 \$7,000 \$2,500 \$1,000 \$1,000 \$200,000 \$236,500	\$0
		Revenue: CID Sales/Use Tax Revenue Planned Use of Fund Balance Interest	An Anierwoody Agreement Received for FYE 4/30/21 Projected for FYE 4/30/22 KC Convention Hotel Insurance Settlement	Total Revenue	Expense: Legal - Operating Accounting/Audit Insurance Miscellaneous Office Taxes/Fees Other Repairs and Maintenance Capital Repairs (From Reserve) Transfer to City Repayment of Advance Total Expenses	Net Income (Loss)