

*Kansas City International Airport  
Community Improvement District (KCICID)  
(a component unit of the City of Kansas City, Missouri)*

**Annual Financial Report**

*For the years ended April 30, 2021 and 2020*



*Prepared by:  
Finance and Accounting Division  
Kansas City Aviation Department*



## ***TABLE OF CONTENTS***

Independent Auditor’s Report on Financial Statements and Supplementary Information	3
Management’s Discussion and Analysis	5
Basic Financial Statements:	
Governmental Fund Balance Sheets/Statements of Net Position	7
Governmental Fund Statements of Revenues, Expenditures and Changes in Fund Balance/Statements of Activities	8
Notes to the Basic Financial Statements	9
Required Supplementary Information	
Budgetary Comparison Information	
Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance/Budget and Actual	13
Other Supplementary Information (Unaudited):	
Governance	15
Organizational Chart	16
Kansas City International Airport CID Boundary	17
Historical Graphs	18
Schedule of Kansas City International CID Businesses	19

*This is a copy of the City’s annual financial statements reproduced  
from an electronic file. An original copy of this document  
is available at the City’s office.*

INDEPENDENT AUDITOR'S REPORT  
ON FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Board of Directors  
**Kansas City International Airport**  
**Community Improvement District**  
Kansas City, Missouri

***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and the general fund of the Kansas City International Airport Community Improvement District (KCICID), a component unit of the City of Kansas City, Missouri, as of and for the years ended April 30, 2021 and 2020, and the related notes to the basic financial statements, which collectively comprise the KCICID's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of the KCICID as of April 30, 2021 and 2020, and the respective changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information listed in the table of contents be presented to supplement the basic financial statements. Such information, 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.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the KCICID's basic financial statements. The other supplementary information listed in the table of contents is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such other information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

*Allen, Gibbs & Houlik, L.C.*  
CERTIFIED PUBLIC ACCOUNTANTS

August 13, 2021  
Wichita, KS

## ***MANAGEMENT'S DISCUSSION & ANALYSIS***

---

This management's discussion and analysis (MD&A) of the Kansas City International Airport Community Improvement District (KCICID) financial performance provides an introduction and overview of the KCICID's financial activities for the fiscal years ended April 30, 2021 and 2020. Please review this analysis in conjunction with the KCICID's financial statements and related footnotes.

KCICID is a component unit of the City of Kansas City, Missouri (the City).

### ***OVERVIEW OF THE FINANCIAL STATEMENTS***

The accompanying government-wide financial statements (i.e., the statement of net position and the statement of activities) display information on all the activities of the KCICID. These statements are reported using the total 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 the related cash flow.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Expenditures are recorded when the related liability is incurred.

The general fund is the only fund of the KCICID. At April 30, 2021 and 2020, the KCICID had no assets that are not current economic resources. Thus, there are no adjustments needed to convert the government fund financial statements to government-wide financial statements except reclassifying the fund balance to net position.

The statement of activities - governmental activities presents information showing how the KCICID's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

## ***MANAGEMENT'S DISCUSSION & ANALYSIS***

---

### **SUMMARY OF OPERATING REVENUES**

For fiscal year ended April 30, 2021, the KCICID earned \$616,345 in revenue as compared to \$1,010,778 and \$1,074,358 for the years ended April 30, 2020 and 2019, respectively. Of the amounts for fiscal years 2021 and 2020 respectively, \$616,345 and \$1,010,778 were generated from earnings, utility tax and sales and use tax.

### **SUMMARY OF OPERATING EXPENSES**

For fiscal year ended April 30, 2021, total operating expenses were \$616,280 as compared to \$1,010,740 and \$1,074,311 for the years ended April 30, 2020 and 2019, respectively. In fiscal year 2021, \$606,771 was paid to the KCI Overhaul Base Fund while \$1,001,240 and \$1,068,088 were remitted in the fiscal years 2020 and 2019, respectively.

### **SUMMARY OF NET POSITION**

As of April 30, 2021, the KCICID had \$2,890 in unrestricted net position as compared to \$2,825 and \$2,787 as of April 30, 2020 and 2019, respectively. The unrestricted net position balance consisted of cash balances in the amounts of \$2,883 and \$2,824, sales tax receivable balances of \$35,337 and \$27,125 and current liabilities of \$35,330 and \$27,124 for the fiscal years 2021 and 2020, respectively.

### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the KCICID's finances and to demonstrate its accountability for the funds it receives and expends. For additional information about this report, please contact the undersigned at Kansas City International Airport, P.O. Box 20047, Kansas City, Missouri 64195-0047.

This report is respectfully submitted by,

John Green  
Deputy Director of Aviation Accounting & Finance  
Department of Aviation  
City of Kansas City, Missouri

**KANSAS CITY INTERNATIONAL AIRPORT COMMUNITY IMPROVEMENT DISTRICT  
(A COMPONENT UNIT OF THE CITY OF KANSAS CITY, MISSOURI)**

**Governmental Fund Balance Sheets/Statements of Net Position  
As of April 30, 2021 and 2020**

	FYE 2021			FYE 2020		
	General Fund	Adjustments	Statement of Net Position	General Fund	Adjustments	Statement of Net Position
<b>Assets</b>						
Cash and cash equivalents	\$ 2,883	\$ -	\$ 2,883	\$ 2,824	\$ -	\$ 2,824
Sales taxes receivables	35,337	-	35,337	27,125	-	27,125
Total assets	<u>\$ 38,220</u>	<u>\$ -</u>	<u>\$ 38,220</u>	<u>\$ 29,949</u>	<u>\$ -</u>	<u>\$ 29,949</u>
<b>Liabilities</b>						
Due KCI Overhaul Base fund	\$ 35,330	\$ -	\$ 35,330	\$ 27,124	\$ -	\$ 27,124
Total liabilities	<u>35,330</u>	<u>-</u>	<u>35,330</u>	<u>27,124</u>	<u>-</u>	<u>27,124</u>
<b>Fund balance</b>						
Unassigned fund balance	<u>2,890</u>	<u>(2,890)</u>	<u>-</u>	<u>2,825</u>	<u>(2,825)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 38,220</u>			<u>\$ 29,949</u>		
Net Position Unrestricted		<u>\$ 2,890</u>	<u>\$ 2,890</u>		<u>\$ 2,825</u>	<u>\$ 2,825</u>

See Notes to the Basic Financial Statements

**KANSAS CITY INTERNATIONAL AIRPORT COMMUNITY IMPROVEMENT DISTRICT  
(A COMPONENT UNIT OF THE CITY OF KANSAS CITY, MISSOURI)**

**Governmental Fund Statements of Revenues, Expenditures and Changes in  
Fund Balance/Statements of Activities  
For Fiscal Years Ending April 30, 2021 and 2020**

	FYE 2021			FYE 2020		
	General Fund	Adjust- ments	Statement of Activities	General Fund	Adjust- ments	Statement of Activities
<b>Revenues</b>						
Earnings and utility tax revenue	\$ 140,053	\$ -	\$ 140,053	\$ 120,467	\$ -	\$ 120,467
Sales and use tax revenue	476,292	-	476,292	890,311	-	890,311
	<u>\$ 616,345</u>	<u>\$ -</u>	<u>\$ 616,345</u>	<u>\$ 1,010,778</u>	<u>\$ -</u>	<u>\$ 1,010,778</u>
<b>Expenses/Expenditures</b>						
KCI Overhaul Base fund	\$ 606,771	\$ -	\$ 606,771	\$ 1,001,240	\$ -	\$ 1,001,240
Administrative and other	9,509	-	9,509	9,500	-	9,500
Total expenses	<u>\$ 616,280</u>	<u>\$ -</u>	<u>\$ 616,280</u>	<u>\$ 1,010,740</u>	<u>\$ -</u>	<u>\$ 1,010,740</u>
<b>Changes in net position/fund balance</b>						
	65	-	65	38	-	38
<b>Total net position/fund balance - beginning of the year</b>						
	<u>2,825</u>	<u>-</u>	<u>2,825</u>	<u>2,787</u>	<u>-</u>	<u>\$ 2,787</u>
<b>Total net position/fund balance - end of the year</b>						
	<u>\$ 2,890</u>	<u>\$ -</u>	<u>\$ 2,890</u>	<u>\$ 2,825</u>	<u>\$ -</u>	<u>\$ 2,825</u>

See Notes to the Basic Financial Statements

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

### ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

#### ***A. Nature of Organization***

The City of Kansas City, Missouri (the “City”) has established the Kansas City International Airport Community Improvement District (the “KCICID” or “District”) for the purpose of or cause to be provided for:

1. the benefit of the KCICID for certain services described in the petition to establish the CID; and
2. authorize and collect sales tax on eligible retail sales occurring within the CID.

On March 24, 2005, the KCICID’s Board of Directors authorized a one percent (1.0%) sales and use tax on eligible retail sales transactions occurring within the boundaries of the KCICID, which encompasses the real property owned by the City that constitutes Kansas City International Airport (“MCI”) as of March 24, 2005. The collection of the sales tax commenced on October 1, 2005. Pursuant to the Cooperative Agreement (the “Agreement”) by and between the KCICID and the City, dated August 1, 2005 the KCICID has covenanted and agreed to cause the sales tax to be imposed as long as any MCI Overhaul Base Bonds are outstanding.

The MCI Overhaul Base is located at Kansas City International Airport and was originally leased by the City to American Airlines pursuant to the terms of the lease agreement. For the purposes of the lease, the Overhaul Base consists of two primary facilities; (i) one hangar with two wide body bays and all of the related and associated shops (the “Super Hangar”), and (ii) the balance of the land, property and improvements at the Overhaul Base.

The original lease agreement required the City to provide \$40.0 million in funds to be used in connection with repairs, improvements and other rehabilitation undertakings for the Overhaul Base. Bond proceeds were to be used by the City to satisfy a portion of the obligations of the Overhaul Base Project relating to the Super Hangar. The remaining portion of funds, approximately \$13.3 million, were provided by the Missouri Development Finance Board (“MDFB”) from proceeds derived from the sale of certain State of Missouri income tax credits. Bonds in the amount of \$31.0 million were sold in August 2005 and had a final maturity of September 1, 2029. In combination with the revenue derived from the lease of the Overhaul Base, the sales tax received from the KCICID will support the debt service.

On September 8, 2010, the KCICID’s Board of Directors met to amend the current Cooperative Agreement to remove the requirement that the CID sales tax revenues be used for the purpose of repayment of the Overhaul Base Special Facility Bonds and replaced it with a new purpose allowing use of the CID sales tax revenue for repair, maintenance and rehabilitation of the Overhaul Base. On September 9, 2010, Ordinance Number 100756 was passed to defease the Special Facility Revenue Bonds. Finally, on September 20, 2010, the Missouri Development Finance Board made an amendment to the original Tax Credit agreement allowing use of the tax credit proceeds to be used for Capital Improvements in the Remainder facilities and for tenant improvements. The City may only spend the tax credit proceeds on an at least 1-to-2 matching basis with other City funds (i.e. for every \$1 of tax credit proceeds that the City spends, the City must at the same time also spend, at a minimum, \$2 of City funds). The matching component may include, but is not limited to, the CID monies.

The KCICID is a political subdivision created pursuant to Sections 67.1401 to 67.1571 of the Revised Statutes of Missouri, and was formed by the City Council of Kansas City, Missouri by Ordinance Number 050203 adopted on March 10, 2005. The KCICID is generally located between I-29 on the East, Kansas City, Missouri limits on the West, I-29 on the North, and NW Tiffany Springs Road on the South and was organized for the purpose of providing eligible services for the benefit of those within the KCICID through the provision of improvements to airport property and physical infrastructure; specifically, debt service on revenue bonds related to improvements to the airport overhaul base; developing marketing materials to attract commercial and retail users to airport property; improving parking management and facilities; improving visual appearance of the KCICID through landscaping

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

and other amenities; acquisition of land, buildings and other incentives to maintain and increase the employment base of the City; prevention of physical deterioration of property and to other related activities.

The KCICID may by resolution impose a sales tax, not to exceed one percent (1.0%) upon all eligible retail sales within the KCICID. The life of the KCICID will continue to exist and function for thirty (30) years after the KCICID is established.

The KCICID is included as a component unit in the financial statements of the City.

### ***B. Basis of Presentation***

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information on all the activities of the KCICID. These statements are reported using the total 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 the related cash flow.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. The KCICID considers amounts collected within 60 days to be available. Expenditures are recorded when the related liability is incurred. The general fund is the only fund of KCICID. At April 30, 2021 and 2020, the KCICID had no assets that are not current economic resources. Thus, there are no adjustments needed to convert the government fund financial statements to government-wide financial statements except reclassifying the fund balance to net position.

### ***C. Revenue Recognition***

The KCICID program revenues are derived from one percent (1.0%) sales and use tax on retail sales occurring within the boundaries of the KCICID and fifty percent (50%) of the incremental earnings, franchise and utility tax revenues remitted from the City effectively February 2018. Sales tax revenue is recognized in the month that it is reported and paid to the State of Missouri by the businesses paying the tax. The KCICID has taken all actions to collect the KCICID sales tax through April 30, 2021. The incremental earnings, franchise and utility tax revenue is paid once a year by the City.

Throughout the Term (as defined in the Cooperative Agreement), the KCICID shall at all times cause to be assessed and collect the KCICID sales tax, as in effect on the Issue Date (October 1, 2005), including, but not limited to, any extensions or renewals thereof and the provision of any applicable notices.

### ***D. Expense/Expenditure Recognition***

The KCICID program expenditures are incurred for the purpose of providing eligible services for the benefit of those within the KCICID through the provision of improvements and physical infrastructure to airport property.

According to the Cooperative Agreement by and between the City and KCICID, Article III, Section 3.3, the KCICID is authorized to utilize sales tax revenues to pay its reasonable administrative and professional service fees, costs and expenses, including staff time, in connection and assessment of the CID sales tax; provided, however, the payment of such expenses shall not exceed \$15,000 per year without the prior written consent of the City. The KCICID has elected to retain a nominal amount for the payment of such fees pending the receipt of additional sales tax revenues. This retained amount is reflected in the unassigned fund balance and unrestricted net position financial statement captions within the governmental fund balance sheet and statement of net position.

Administrative and professional service fees for the fiscal years ended April 30, 2021 and 2020, totaled \$9,509 and \$9,500, respectively. On May 19, 2020, the Kansas City Council received and filed Communication #200384 from the City Clerk regarding the Board's adoption of the KCICID budget for the fiscal year ended April 30, 2021.

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

Accordingly, and pursuant to the Petition to Establish the Kansas City International Airport Community Improvement District, all remaining funds, after the payment of administrative and other expenses are transferred to the KCI Overhaul Base Fund, an enterprise fund of the City, for the purposes as described in Footnote A. The KCICID has taken all actions to expend those remaining funds through April 30, 2021 except for those nominal amounts previously mentioned.

### ***E. Cash and Cash Equivalents***

For the presentation in the financial statements, the KCICID considers all highly liquid short-term investments with a maturity of three months or less to be cash equivalents.

### ***F. Net Position***

On the Statement of Net Position, equity is shown as net position and is classified as unrestricted. Unrestricted net position includes net position without constraints placed on their use either by (1) external groups such as creditors, grantors, contributions, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. In the general fund, equity is also shown as fund balance and is classified as unrestricted.

### ***G. Estimates***

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the KCICID management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results may differ from those estimates.

### ***H. Income Taxes***

The KCICID, as a political subdivision, is exempt from all federal, state and local income taxes.

### ***I. Subsequent Events***

Subsequent events have been evaluated through August 13, 2021, which is the date the financial statements were available to be issued.

### ***J. Legislative Activity***

The KCICID began collecting a 1.0% sales tax on every business entity within the District in the 2006 fiscal year. The rental car agencies raised opposition to the 1.0% sales tax and further escalated the issue with the Missouri Department of Revenue during the 2008 fiscal year. The Missouri Department of Revenue, in turn, sided with the rental car companies and interpreted the law in such a way that the rental car agencies inside the KCICID are exempt from the 1.0% sales tax because of the nature of their business, renting versus selling. This decision by the Missouri Department of Revenue forced the KCICID to collect less revenues during the 2008 and successive fiscal years than at first anticipated. The rental car agencies did not remit the tax under protest in previous years, therefore they are not entitled to a refund for previous fiscal year collections.

Likewise, a similar event happened effective August 28, 2008, whereas the Missouri Department of Revenue found that the sales by public utilities and sales by or to providers of communications, cable or video services were also exempt from the 1.0% sales tax levied on the KCICID. These two events have put some downward pressure on the KCICID in its revenue generating abilities.

## ***NOTES TO THE BASIC FINANCIAL STATEMENTS***

---

In July 2016, resolution 2016-3 was approved by the Board of the Directors for a second amendment to the Cooperative Agreement by and between the KCICID and the City. Under the amendment, 230 acres of land was added to the KCICID. The amended agreement calls for the City to remit 50% of the incremental earnings, franchise and utility tax revenues earned within the boundaries of the KCICID to the KCICID. The additional revenues are to be utilized for public improvements within the boundaries of the KCICID. The amendment to the cooperative agreement between KCICID and the City that would enforce the additional revenue stream was executed in February 2018.

### ***K. Risks and Uncertainties***

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended worldwide mitigation measures. The extent of COVID-19's effect on the KCICID's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As the pandemic is still on-going, it is not currently possible to ascertain the overall impact of COVID-19 on the operations. However, if the pandemic continues to evolve; this could result in a decrease in sales tax revenues received which will limit the KCICID's ability to provide community improvement activity.

**KANSAS CITY INTERNATIONAL AIRPORT COMMUNITY IMPROVEMENT DISTRICT  
(A COMPONENT UNIT OF THE CITY OF KANSAS CITY, MISSOURI)**

**Required Supplementary Information  
Budgetary Comparison Information  
Governmental Fund Statement of Revenues, Expenditures and  
Changes in Fund Balance/Budget and Actual  
For Fiscal Year Ending April 30, 2021**

	<u>Budgeted Amounts</u>	<u>Actual</u>	<u>Over (Under)</u>
<b>Revenues</b>			
Earnings and utility tax revenue	\$ 120,000	\$ 140,053	\$ 20,053
Sales tax revenue	830,000	476,292	(353,708)
Total revenues	<u>950,000</u>	<u>616,345</u>	<u>(333,655)</u>
<b>Expenditures</b>			
KCI Overhaul Base fund	\$ 820,500	\$ 466,718	\$ (353,782)
Development area	120,000	140,053	20,053
Annual audit	9,500	9,500	-
Other	<u>-</u>	<u>9</u>	<u>9</u>
Total expenditures	950,000	616,280	(333,720)
<b>Excess of revenues over expenditures</b>			
	\$ -	\$ 65	\$ 65
Fund balance - beginning of the year	<u>-</u>	<u>2,825</u>	<u>2,825</u>
Fund balance - end of the year	<u>\$ -</u>	<u>\$ 2,890</u>	<u>\$ 2,890</u>

**Other Supplementary Information (Unaudited)**

Governance  
Organizational Chart  
KCICID Map  
KCICID Historical Graphs  
Schedule of KCICID Businesses

## **GOVERNANCE**

---

The Kansas City International Airport Community Improvement District (the “KCICID”) is a political subdivision created pursuant to Chapter 67 of the Revised Statutes of Missouri, and was formed by the City Council of Kansas City, Missouri by Ordinance Number 050203 adopted on March 10, 2005.

The KCICID shall be a separate political subdivision and shall have all of the powers granted to and/or exercisable by a community improvement district pursuant to the Act (1) except to the extent such powers are expressly limited by this Petition (2). The KCICID shall be governed by a Board of Directors (the “Board”) consisting of five (5) directors. Each director must meet the following requirement - be and must declare to be either an owner of Real Property within the KCICID or an owner of a business operating within the KCICID, as provided in the Act.

The Board shall be appointed by the Mayor of the City with the consent of the City Council. Of the initially appointed directors, three (which shall include the last person appointed) shall be appointed to serve a two-year term, two shall be appointed to serve a four-year term. Directors shall serve for their terms until such directors’ successors are appointed. Currently, there is one vacancy in the Board of Directors and it is in the process of being filled.

Successor directors, whether to serve a new term or to fill a vacancy on the Board, shall be appointed in the same manner as the initial directors and shall serve for a term of four years.

The KCICID may, by resolution, impose a sales tax, not to exceed one percent (1.0%) upon all eligible retail sales within the KCICID. The life of the KCICID will continue to exist and function for thirty (30) years after the KCICID is established.

- (1) The Community Improvement District Act, Sections 67.1401 to 67.1571, Revised Statutes of Missouri
- (2) Petition to establish the Kansas City International Airport Community Improvement District

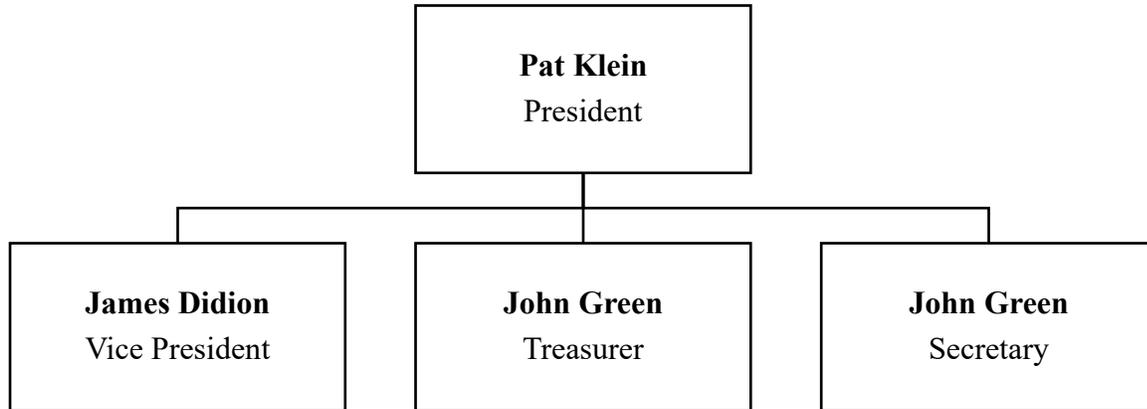
### Kansas City International Airport Community Improvement District

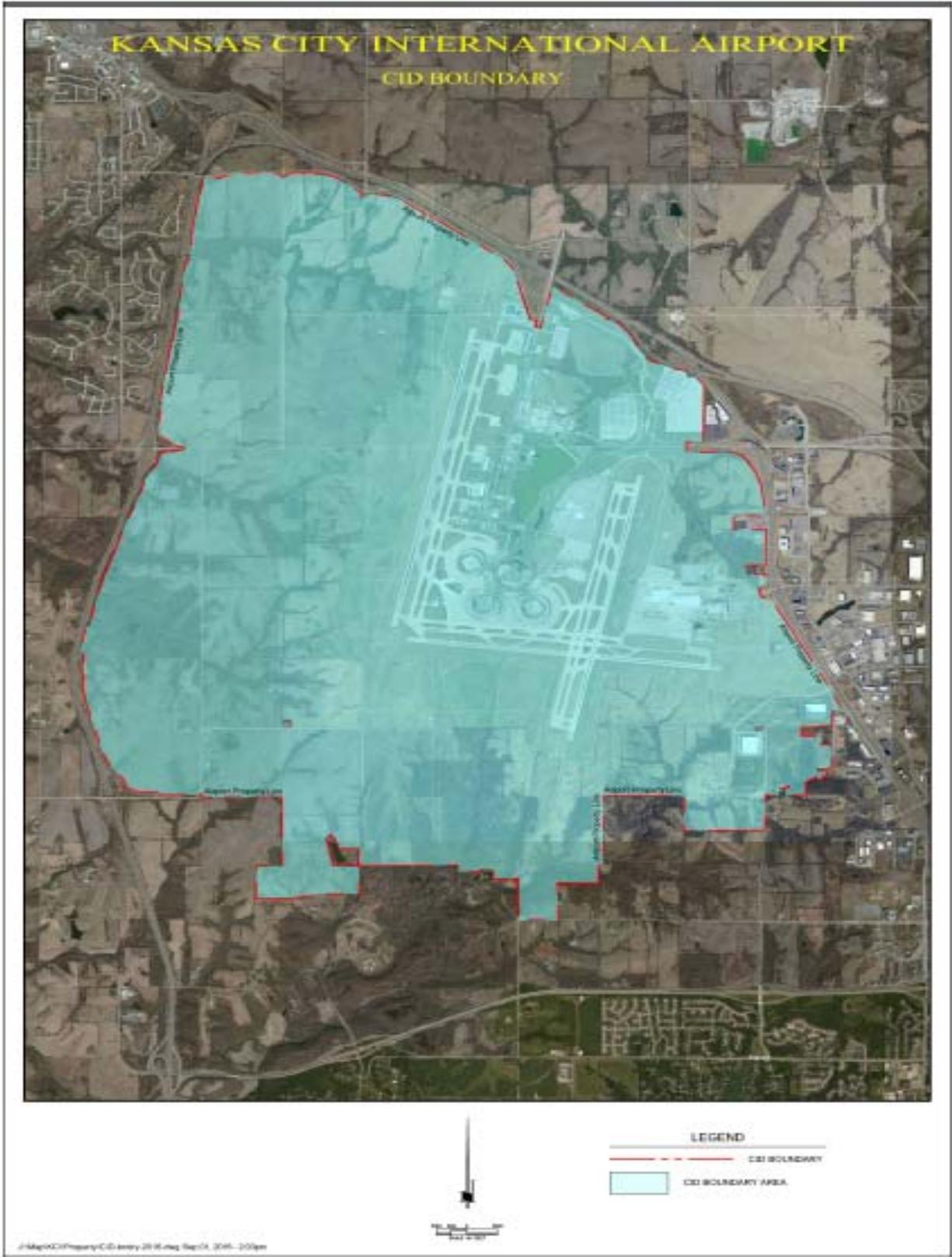
Quinton Lucas, Mayor

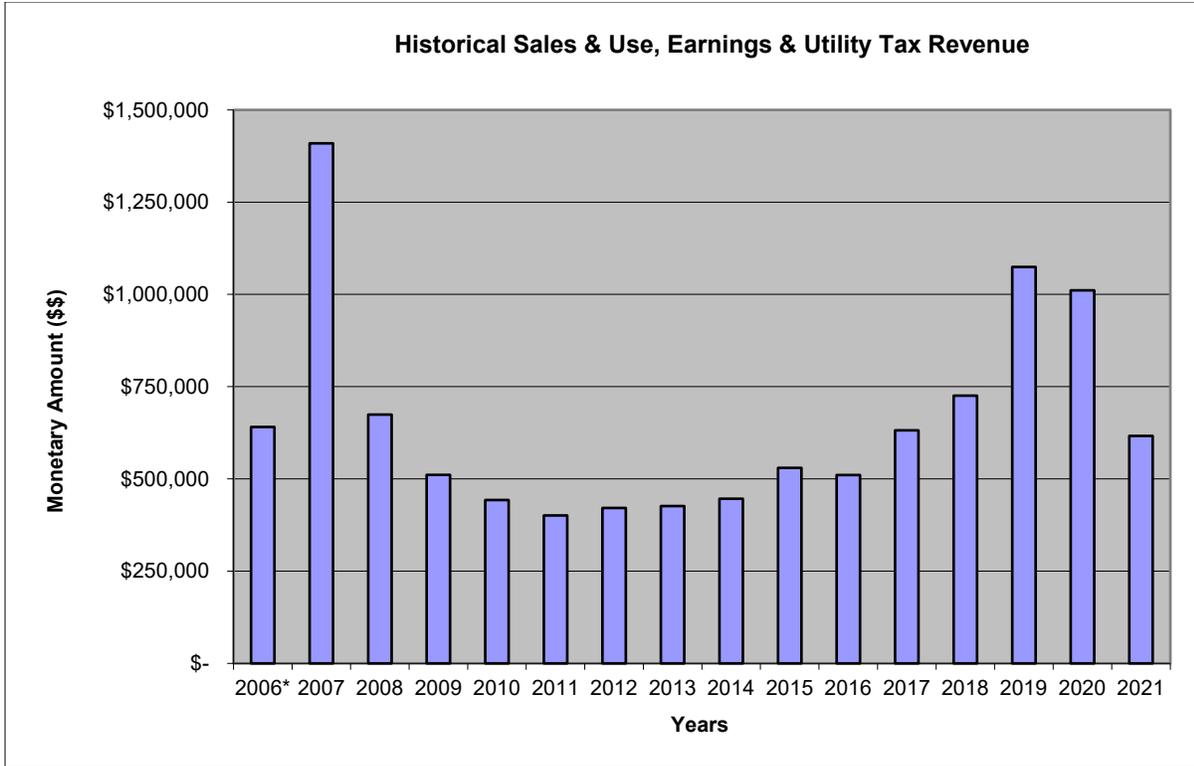
#### Board of Directors

	Term	Expires
Pat Klein, Director of Aviation	4 years	2021
James Didion, Trammell Crow	4 years	2024
John Green	4 years	2024
Susan Doolen	4 years	2021
Vacant		

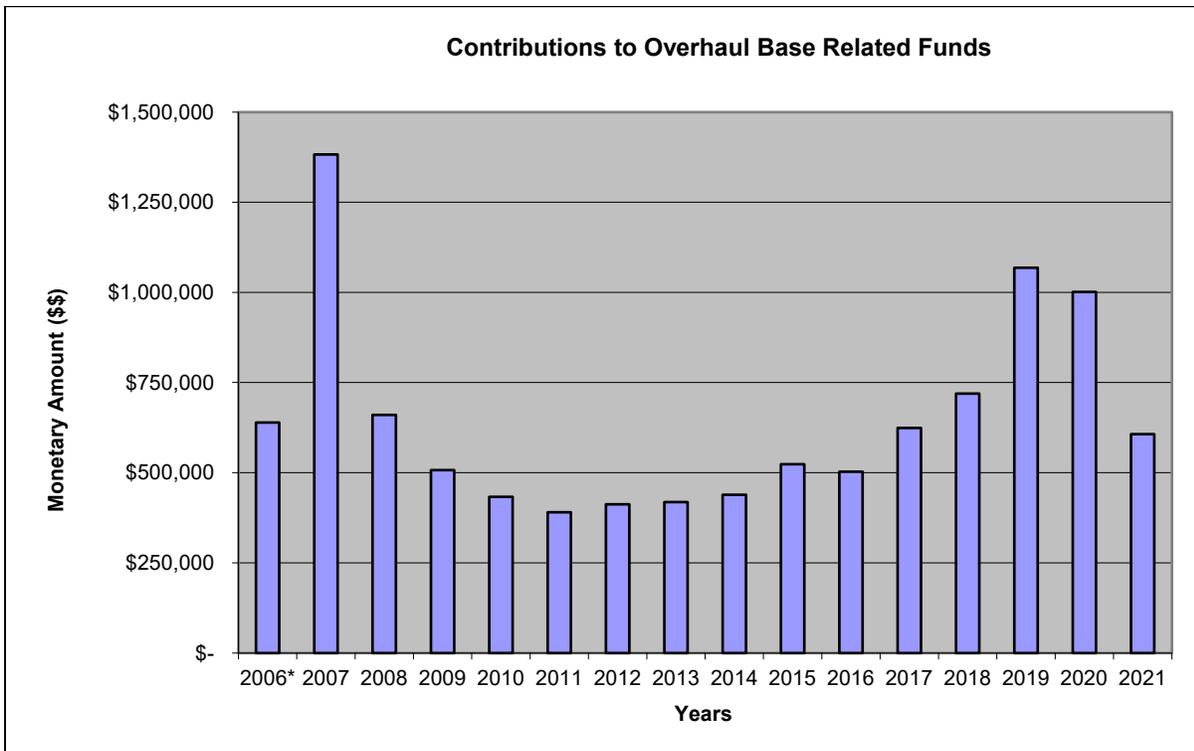
**ORGANIZATIONAL CHART**







\*The inception of the Fund was October 1, 2005. Earnings and Utility Tax Revenue collected starting FY2018



\*The inception of the Fund was October 1, 2005. Earnings and Utility Tax Revenue collected starting FY2018

***SCHEDULE OF KANSAS CITY INTERNATIONAL CID BUSINESSES \****

American Airline Inc.	Kansas City Airport Marriott
Aviation Technical Services	KCI Car Care Center
Avis Rent A Car System LLC	Paradies Kansas City LLC
Delta Airlines Inc.	Southwest Airlines
Executive Beechcraft Inc.	The Hertz Corp
Frontier Airlines Inc.	UPSCO United Parcel
Host / LJA Joint Venture	United Airlines

\* Partial list of tax paying entities furnished by the Missouri Department of Revenue as of April 2021