

**ANNUAL REPORT FOR  
PLAZA EAST  
COMMUNITY IMPROVEMENT DISTRICT (“CID”)  
FOR THE FISCAL YEAR ENDING APRIL 30, 2023**

**SECTION I**

Date: August 15, 2023

CID Contact Information: James Scott, Chairman; 4621 The Paseo, Kansas City,  
Missouri, 64110; 816-822-8000; jscott@scottassociateskc.com

Political Subdivision or Not for Profit: Political Subdivision

Date of and Ordinance No: December 20, 2012; Ordinance No. 121029

**SECTION II**

**PURPOSES OF CID AND SERVICES PERFORMED DURING FISCAL YEAR:**

The purposes of the Plaza East CID are generally described as follows:

(1) demolish and remove, renovate, reconstruct, or rehabilitate privately-owned structures so as to remove blight within the District’s boundaries; (2) to construct public improvements within the boundaries of the District as permitted by law, including but not limited to: (i) lawns, trees and other landscaping; (ii) sidewalks, internal streets, internal traffic signs and signals, utilities drainage, water, storm and sewer systems, and other site improvements; (iii) parking lots; and (iv) streetscape, lighting, benches or other seating furniture, trash receptacles, marquees, awnings, canopies, walls, and barriers; (3) provide for professional fees, including without limitation legal and accounting, architectural and engineering, marketing and advertising, approvals, permits, inspections and other fees, and funding of City expenses; (4) employ or contract for personnel and services necessary to carry out the purposes of the District, including improved safety and assistance to patrons within the District; (5) provide maintenance of public areas within the District; (6) provide transportation related improvements within the District; (7) advocate and provide assistance to attract further investment within the District; (8) prepare and implement programs and plans designed to attract patrons, visitors, tourists, employees, businesses, investors, residents and other invitees to the District by promoting the image and marketability of the District (collectively the “Eligible Services”); and (9) fund such other costs necessary and related to implementation of the Eligible Services.

Activities conducted during FY 2023 include: 1) administrative functions; 2) conduct maintenance and security services within the District (trash pick-up, mowing, snow and ice removal and security patrols); and expanded the landscaping maintenance services to include the recently installed streetscape improvements along Cleaver II Boulevard.

### SECTION III

#### BOARD MEMBERS AS OF DATE OF MOST RECENT ANNUAL MEETING:

James Scott, Chairman  
Scott Associates  
5050 Main Street #617  
Kansas City, MO 64112  
(816) 822-8000  
jscott@scottassociateskc.com

Ollie Gates, Treasurer  
Gates Bar-B-Q  
4621 The Paseo  
Kansas City, MO 64110  
(816) 923-0900

Craig Watson, Vice-Chairman  
2525 Main Street Unit 107  
Kansas City, MO 64108  
(816) 456-0530  
timlisark@aol.com

George Gates  
Gates Bar-B-Q  
4621 The Paseo  
Kansas City, MO 64110  
gque1325@gmail.com

Arzelia Gates, Secretary  
Gates Bar-B-Q  
4621 The Paseo  
Kansas City, MO 64110  
(816) 923-0900  
arzelia@gatesbbq.com

**SECTION IV**

**REVENUE AND EXPENSES:**

<b>INCOME:</b>		
a) Sales & Use Tax Revenue		<b>\$ 140,215.78</b>
b) Interest		<b>\$ 446.24</b>
<b>TOTAL INCOME</b>		<b>\$ 140,662.02</b>
<b>EXPENSES:</b>		
<b>I. Administrative:</b>		
a) Administration	\$ 5,940.00	
b) Accounting	\$ 900.00	
c) Accounting – Audit	\$ 7,250.00	
d) Insurance	\$ 1,582.00	
e) KCMO Review Fee	\$ 1,000.00	
<b>SUB-TOTAL</b>	<b>\$ 16,672.00</b>	
<b>II. Services:</b>		
a) Maintenance/Security	\$ 8,170.00	
b) Snow & Ice Removal	\$ 3,230.00	
c) Landscaping Maintenance	\$ 45,035.56	
d) Streetscape Repair/Maintenance	\$ 340.00	
<b>SUB-TOTAL</b>	<b>\$ 56,775.56</b>	
<b>EXPENSE TOTAL:</b>		
I. Administrative		\$ 16,672.00
II. Services		\$ 56,775.56
<b>TOTAL EXPENSES</b>		<b>\$ 73,447.56</b>
<b>NET INCOME</b>		<b>\$ 67,214.46</b>
<b>BEGINNING FUND BALANCE</b>	05/01/2022	<b>\$ 247,542.91</b>
<b>ENDING FUND BALANCE</b>	04/30/2023	<b>\$ 314,757.37</b>
<b>RESERVE BALANCE</b>		<b>\$ 10,073.23</b>

**An outside financial audit of the District’s financials is available upon request.**

**SECTION V**

**LIST OF RESOLUTIONS APPROVED DURING FISCAL YEAR:  
(COPIES ATTACHED)**

RESOLUTION NUMBER	RESOLUTION TITLE
2022-04	Authorizing Execution of an Engagement Letter with Ralph C. Johnson & Company, p.c. for Professional Audit Services for Fiscal Years 2021 and 2022
2022-05	Approving and Authorizing Submission of 2021-2022 Annual Reports
2022-06	Approval of Extending the Agreement Between the District and Sterrett Urban, LLC for District Management Services through August 2023
2022-07	Nominating Slate of Successor Directors
2022-08	Approving and Authorizing Execution of a Contract with Signature Landscape to Provide Landscaping Maintenance Services
2022-09	Acceptance of District's Independent Financial Audits for Fiscal Years 2021 and 2022
2023-01	Approval of District's FY2024 Budget
2023-02	Election of Officers for 2023

**SECTION VI**

**RELEVANT DATES FOR FISCAL YEAR:**

DATE	BOARD ACTION
January 17, 2023	Approved 2023-2024 Fiscal Year Budget
January 24, 2023	Submitted 2023-2024 Fiscal Year Budget to City
August 17, 2023	Submitted 2022-2023 Annual Report to City

**SUBMIT FORM AND ATTACHMENTS TO:**

Missouri Dept of Economic Development Attn: CID Annual Report 301 W. High Street, P. O. Box 118 Jefferson City, MO 65102 Email: <a href="mailto:missouridevelopment@ded.mo.gov">missouridevelopment@ded.mo.gov</a>	City Clerk 25 <sup>th</sup> Floor, City Hall 414 E. 12 <sup>th</sup> Street Kansas City, MO 64106 Email: <a href="mailto:Marilyn.Sanders@kcmo.org">Marilyn.Sanders@kcmo.org</a>
Missouri Department of Revenue Attn: Taxation Division – Local Gov't P.O. Box 3380 Jefferson City, MO 65105-3380 Email: <a href="mailto:LocalGov@dor.mo.gov">LocalGov@dor.mo.gov</a>	Missouri State Auditor's Office Attn: Local Government Unit P.O. Box 869 Jefferson City, MO 65102 Email: <a href="mailto:localgovernment@auditor.mo.gov">localgovernment@auditor.mo.gov</a>

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT APPROVING THE EXECUTION OF AN ENGAGEMENT LETTER WITH RALPH C. JOHNSON & COMPANY, P.C., TO PROVIDE INDEPENDENT AUDIT SERVICES OF THE DISTRICT'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2020-2021 AND 2021-2022.**

WHEREAS, the District, which was formed on December 20, 2012, by Ordinance No. 121029, adopted by the City Council of the City of Kansas City, Missouri, is a public body created under the authority of the "Missouri Community Improvement District Act," Sections 67.1401, et seq, RSMo, as amended (the "Act") and is transacting business and exercising the powers granted by the Act; and

WHEREAS, on January 15, 2013 the Board of Directors (the "Board") of the District adopted Bylaws (the "Bylaws") of the District; and

WHEREAS, per Article XII of the Bylaws, the Board shall provide for the annual independent audits of the accounts of the District; and

WHEREAS, on June 21, 2016 the Board adopted Procurement Policies & Procedures Guidelines by Resolution No. 2016-04; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. The Board, per the District's Procurement Policies & Procedures Guidelines, has determined a bid solicitation is unnecessary for the provision of an independent audit of the District's financial statements.
2. The Board authorizes the Chairman, or his designee(s), to execute the engagement letter, attached hereto as Exhibit A, with Ralph C. Johnson & Company, P.C., for the purpose of conducting an independent audit of the District's financial statements for Fiscal Years 2021 and 2022.
3. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on July 19, 2022.

*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

**EXHIBIT A**



# *Ralph C. Johnson & Company, p.c.*

CERTIFIED PUBLIC ACCOUNTANTS

Mark Twain Tower  
106 W. 11<sup>th</sup> Street, Suite 1530  
Kansas City, Missouri 64105-1817  
(816)0472-8900  
Fax (816) 472-4633

TODAY IS THURSDAY  
07 JULY 2022  
**OUR 51<sup>ST</sup> YEAR**

Plaza Ease Community Improvement District  
Attn: Mr. Patrick Sterrett, President  
4621 The Paseo  
Kansas City, Missouri 64110

We are pleased to confirm our understanding of the services we are to provide for **PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (PECID)**(the District) for the two years ended April 30, 2022 and April 30, 2021

We will audit the financial statements of **PECID**, which comprise the governmental fund statement of assets and net position - cash basis as of April 30, 2022 and 2021, and the related statements of revenues, expenditures, and changes in net position- cash related notes to the financial statements (the financial statements). Also, the schedule of Revenues, Expenditures, and Changes in Net Position Budget and Actual - Cash basis. will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole. Cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Management determined that the cash basis of accounting is appropriate for its purposes.

## **Audit Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of **PECID's** financial statements. Our report will be addressed to the Governing Board of **PECID**. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

## **Audit Procedures**

Our procedures will include tests of documentary evidence which supports the transactions recorded in the accounts. We may also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence which supports the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. Management has determined that the cash basis of accounting is appropriate for its purposes. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT  
AUDIT ENGAGEMENT LETTER  
FYE 4-30-2022 and 2021

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

**Management Responsibilities**

You are responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the company from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare and/or locate any documents selected by us for testing.

The audit documentation of this engagement is the property of Ralph C. Johnson & Company, p.c. and constitutes confidential information. However, subject to applicable laws and regulations and audit documentation and appropriate individuals will be made available upon request and in a timely manner to PECID's cognizant State agency which provide direct or indirect funding for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ralph C. Johnson & Company, p.c.'s personnel. Further, upon request, we may provide copies of selected audit documentation the aforementioned party. That party may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Ralph C. Johnson is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately within a reasonable time after we are advised that the records are available for audit. Baring any unforeseen condition or circumstance, we

*Ralph C. Johnson & Company, p.c.*

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT  
AUDIT ENGAGEMENT LETTER  
FYE 4-30-2022 and 2021

will complete our audit and issue our report within 30 days after field work commences.

We estimate that our fees for the audit and other services for the two years will range from \$6,500 to \$7,500. You will also be billed for travel and other out-of-pocket costs such as report production, word processing, postage, etc. Additional expenses are estimated to be \$250. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly. Our invoices for these fees will be rendered bi-weekly as work progresses and are payable on presentation.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Ralph C. Johnson

**RESPONSE:**

This letter correctly sets for the understanding of **PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT APPROVING AND AUTHORIZING SUBMISSION OF 2021-2022 ANNUAL REPORTS.**

WHEREAS, pursuant to Ordinance No. 121029 passed on December 20, 2012, the City of Kansas City, Missouri approved the petition to establish the Plaza East Community Improvement District (the “**District**”); and

WHEREAS, pursuant to Section 67.1471.4, RSMo., the Board of Directors (the “**Board**”) of the District shall submit a report to the City Clerk of Kansas City, Missouri and the Missouri Department of Economic Development stating the services provided, revenues collected and expenditures made by the district during such fiscal year within one hundred twenty (120) days after the end of each fiscal year; and

WHEREAS, pursuant to Section 105.145, RSMo. and 15 C.S.R. 40-3.030, the Board shall submit an annual report of the financial transactions of the District to the Missouri State Auditor’s Office within six (6) months after the end of each fiscal year; and

WHEREAS, the 2021-2022 fiscal year of the District ended April 30, 2022; and

WHEREAS, the Board of Directors of the District desires to comply with all applicable financial reporting requirements for the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. The Annual Report for the District attached as Exhibit “A” hereto and incorporated herein by reference (the “**City/MDED Report**”) is hereby approved by the Board of Directors of the District.
2. The District Manager is authorized and directed to submit the City/MDED Report to the City Clerk of Kansas City, Missouri and the Missouri Department of Economic Development no later than August 28, 2022.
3. The Missouri Local Government Financial Statement attached as Exhibit “B” hereto and incorporated herein by reference (the “**Auditor Report**”) is hereby approved by the Board of Directors of the District.
4. The District Manager is authorized and directed to submit the Auditor Report to the Missouri State Auditor’s Office no later than October 31, 2022.

**RESOLUTION NO. 2022-05**

5. The Officers and District Manager of the District are authorized to take such further actions as are reasonably necessary for the submission of the 2021-2022 annual reports.
6. This resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on July 19, 2022.



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

**EXHIBIT A**

**ANNUAL REPORT FOR  
PLAZA EAST  
COMMUNITY IMPROVEMENT DISTRICT (“CID”)  
FOR THE FISCAL YEAR ENDING APRIL 30, 2022**

**SECTION I**

Date: August 28, 2022

CID Contact Information: James Scott, Chairman; 4621 The Paseo, Kansas City,  
Missouri, 64110; 816-822-8000; jscott@scottassociateskc.com

Political Subdivision or Not for Profit: Political Subdivision

Date of and Ordinance No: December 20, 2012; Ordinance No. 121029

**SECTION II**

**PURPOSES OF CID AND SERVICES PERFORMED DURING FISCAL YEAR:**

The purposes of the Plaza East CID are generally described as follows:

(1) demolish and remove, renovate, reconstruct, or rehabilitate privately-owned structures so as to remove blight within the District’s boundaries; (2) to construct public improvements within the boundaries of the District as permitted by law, including but not limited to: (i) lawns, trees and other landscaping; (ii) sidewalks, internal streets, internal traffic signs and signals, utilities drainage, water, storm and sewer systems, and other site improvements; (iii) parking lots; and (iv) streetscape, lighting, benches or other seating furniture, trash receptacles, marquees, awnings, canopies, walls, and barriers; (3) provide for professional fees, including without limitation legal and accounting, architectural and engineering, marketing and advertising, approvals, permits, inspections and other fees, and funding of City expenses; (4) employ or contract for personnel and services necessary to carry out the purposes of the District, including improved safety and assistance to patrons within the District; (5) provide maintenance of public areas within the District; (6) provide transportation related improvements within the District; (7) advocate and provide assistance to attract further investment within the District; (8) prepare and implement programs and plans designed to attract patrons, visitors, tourists, employees, businesses, investors, residents and other invitees to the District by promoting the image and marketability of the District (collectively the “Eligible Services”); and (9) fund such other costs necessary and related to implementation of the Eligible Services.

Activities conducted during FY 2022 include: 1) administrative functions; 2) conduct maintenance and security services within the District (trash pick-up, mowing, snow and ice removal and security patrols); and 3) install an initial phase of streetscape improvements along Cleaver II Boulevard within the District.

### SECTION III

#### BOARD MEMBERS AS OF DATE OF MOST RECENT ANNUAL MEETING:

James Scott, Chairman  
Scott Associates  
5050 Main Street #617  
Kansas City, MO 64112  
(816) 822-8000  
jscott@scottassociateskc.com

Ollie Gates, Treasurer  
Gates Bar-B-Q  
4621 The Paseo  
Kansas City, MO 64110  
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Craig Watson, Vice-Chairman  
2525 Main Street Unit 107  
Kansas City, MO 64108  
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timlisark@aol.com

George Gates  
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4621 The Paseo  
Kansas City, MO 64110  
gque1325@gmail.com

Arzelia Gates, Secretary  
Gates Bar-B-Q  
4621 The Paseo  
Kansas City, MO 64110  
(816) 923-0900  
arzelia@gatesbbq.com



**SECTION IV**

**REVENUE AND EXPENSES:**

<b>INCOME:</b>		
a) Sales & Use Tax Revenue		<b>\$ 144,005.85</b>
b) Interest		<b>\$ 439.87</b>
<b>TOTAL INCOME</b>		<b>\$ 144,445.72</b>
<b>EXPENSES:</b>		
<b>I. Administrative:</b>		
a) Administration	\$ 5,940.00	
b) Accounting	\$ 900.00	
c) Insurance	\$ 612.00	
<b>SUB-TOTAL</b>	<b>\$ 7,452.00</b>	
<b>II. Services:</b>		
a) Maintenance/Security	\$ 7,945.00	
b) Snow & Ice Removal	\$ 13,339.94	
c) Landscaping Maintenance	\$ 56,344.24	
<b>SUB-TOTAL</b>	<b>\$ 77,629.18</b>	
<b>III. Capital Improvements</b>		
a) Streetscape/Landscaping	\$ 49,614.31	
<b>SUB-TOTAL</b>	<b>\$ 49,614.31</b>	
<b>IV. Other</b>		
a) Design Services	\$ 1,132.00	
b) Streetscape Prototypes	\$ 19,000.00	
<b>SUB-TOTAL</b>	<b>\$ 20,132.00</b>	
<b>EXPENSE TOTAL:</b>		
I. Administrative		\$ 7,452.00
II. Services		\$ 77,629.18
III. Capital Improvements		\$ 49,614.31
IV. Other		\$ 20,132.00
<b>TOTAL EXPENSES</b>		<b>\$ 154,827.49</b>
<b>NET INCOME</b>		<b>\$ (10,381.77)</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$ 257,924.68</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 247,542.91</b>
<b>RESERVE BALANCE</b>		<b>\$ 10,054.76</b>

**An outside financial audit of the District's financials is available upon request.**

## SECTION V

LIST OF RESOLUTIONS APPROVED DURING FISCAL YEAR  
(ATTACH COPIES):

RESOLUTION NUMBER	RESOLUTION TITLE
2021-04	AUTHORIZATION OF PAYMENT TO BBN ARCHITECTS FOR ADDITIONAL SERVICES RELATED TO THE DESIGN SERVICES FOR INITIAL STREETScape IMPROVEMENTS ON CLEAVER II BOULEVARD WITHIN THE DISTRICT.
2021-05	AUTHORIZATION TO SUBMIT THE DISTRICT'S FY2021 ANNUAL REPORT TO THE CITY CLERK AND THE MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
2021-06	APPROVE EXTENSION BETWEEN THE DISTRICT AND STERRETT URBAN, LLC TO PROVIDE DISTRICT MANAGEMENT SERVICES THROUGH AUGUST 2022
2022-01	APPROVAL OF LANDSCAPING AND STREETScape AGREEMENT WITH SIGNATURE LANDSCAPE, LLC.
2022-02	APPROVAL OF DISTRICT'S FY2023 BUDGET
2022-03	ELECTION OF OFFICERS FOR 2022

Date Adopted FY2023 Annual Budget      January 25, 2022  
Submitted FY2023 Annual Budget to City      February 3, 2022  
Submitted FY2022 Annual Report to City      August 28, 2022

### SUBMIT FORM AND ATTACHMENTS TO:

Missouri Dept of Economic Development  
Attn: CID Annual Report  
301 W. High Street, P. O. Box 118  
Jefferson City, MO 65102  
Phone: 1-573-526-8004  
Fax: 1-573-522-9462  
Email: [missouridevelopment@ded.mo.gov](mailto:missouridevelopment@ded.mo.gov)

City Clerk  
25th Floor, City Hall  
414 E. 12<sup>th</sup> Street  
Kansas City, MO 64106  
Phone: 816/513-6402  
Fax: (816) 513-3353  
Email: [Marilyn.Sanders@kcmo.org](mailto:Marilyn.Sanders@kcmo.org)

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (THE “DISTRICT”) APPROVING AN AMENDMENT TO THE CONTRACT WITH BBN ARCHITECTS FOR THE PROVISION OF DESIGN SERVICES FOR THE CLEAVER II BOULEVARD INITIAL STREETScape.**

WHEREAS, the District, which was formed December 20, 2012 by Ordinance Number 121029 adopted by the City of Kansas City, Missouri, City Council, is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq., RSMo, as amended (the “Act”), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the District, per Resolution No. 2020-04, entered into a contract with BBN Architects to provide design services for the initial streetscape along Cleaver II Boulevard within the District; and

WHEREAS, BBN Architects has requested an amendment to the contract to provide additional services as requested by the District related to solicitation of contractor proposals and assistance with selection of the contractor who will install the initial streetscape improvements, and such amendment will not exceed the amount of Nine Hundred Seventy Two and No/Dollars (\$972.00).

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. The Board hereby approves the amendment to the contract with BBN Architects to provide design services to the District for the initial streetscape improvements along Cleaver II Boulevard within the District, to solicit contractor proposals and assist with selection of a contractor to install the initial streetscape improvements at a fee not to exceed Nine Hundred Seventy Two and No/Dollars (\$972.00).
2. The Board authorizes the Chairman to execute the Agreement.
3. This Resolution shall take effect immediately.

Adopted this 18<sup>th</sup> day of May, 2021.

*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (THE “DISTRICT”)  
ADOPTING THE ANNUAL REPORT FOR FISCAL YEAR ENDED APRIL 30, 2021.**

WHEREAS, the fiscal year (the “Fiscal Year”) of the District is the same as the City of Kansas City, Missouri, which begins May 1<sup>st</sup> of the present calendar year and ends April 30<sup>th</sup> of the following calendar year;

WHEREAS, Section 67.1471.4 of the Revised Statutes of Missouri requires that the District submit to the Missouri Department of Economic Development (“DED”) and the Clerk of the City of Kansas City, Missouri (“Clerk”), no later than one hundred twenty (120) days after the end of the Fiscal Year, certain items which together consist of an annual report of the activities of the District;

WHEREAS, the District Manager of the District has prepared such annual report for the Fiscal Year of the District ending April 30, 2021 (the “Annual Report”);

WHEREAS, the District desires to approve the Annual Report as the District’s Annual Report for the Fiscal Year ending April 30, 2021; and

WHEREAS, the District authorizes the District Manager to submit the Annual Report to the DED and Clerk.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. That the actions taken on behalf of the District in preparing the Annual Report are accepted and ratified.
2. That the Annual Report for the Fiscal Year ending April 30, 2021 is hereby accepted and approved as the District’s Annual Report for the Fiscal Year ending April 30, 2021.
3. The District Manager is authorized to submit the Annual Report to the DED and Clerk on behalf of the District.
4. This Resolution shall take effect immediately.

Adopted this 20<sup>th</sup> day of July, 2021.

*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (THE "DISTRICT")  
APPROVING THE RENEWAL OF THE CONTRACT TO PROVIDE DISTRICT MANAGEMENT  
SERVICES TO THE DISTRICT AND AUTHORIZING EXECUTION OF A NEW INDEPENDENT  
CONTRACTOR AGREEMENT.**

WHEREAS, the District, which was formed December 20, 2012 by Ordinance Number 121029 adopted by the City of Kansas City, Missouri, City Council, is a public body created under the authority of the "Missouri Community Improvement District Act," Sections 67.1401, et seq., RSMo, as amended (the "Act"), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the Board has determined that it is in the District's best interest to renew its contract with Sterrett Urban, LLC, as an independent contractor, to provide district management services to the District and to assist with specific duties as set forth in the Agreement (hereinafter defined) and at a monthly fee of Four Hundred Ninety Five and No/100 Dollars (\$495.00) per month; and

WHEREAS, the Board desires to authorize the Chairman to renew and execute a new independent contractor agreement, in substantially the form attached hereto as Exhibit A ("Agreement"), with Sterrett Urban, LLC to continue to provide district management services to the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. The Board hereby approves the renewing of the contract with Sterrett Urban, LLC to provide district management services to the District at a fee of Four Hundred Ninety Five and No/Dollars (\$495.00) per month.
2. The Board authorizes the Chairman to execute the Agreement.
3. This Resolution shall take effect immediately.

Adopted this 17<sup>th</sup> day of August, 2021.

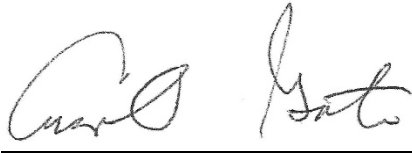
*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary





August 17, 2021

Mr. James Scott  
Chairman  
Plaza East Community Improvement District  
4621 The Paseo  
Kansas City, MO 64110

VIA E-MAIL

**Re: Letter Agreement to Extend Provision of Professional Services to the Plaza East Community Improvement District (“Plaza East”) for One Year**

Dear Mr. Scott:

**Sterrett Urban, LLC** is pleased to submit this proposal to continue to provide professional consulting services to Plaza East for an additional year.

This letter details the services Sterrett Urban performs for Plaza East, the pricing at which Sterrett Urban proposes to perform these services, the schedule for completing these services and the assumptions upon which Sterrett Urban has based this proposal.

If the proposal outlined in this letter is acceptable to Plaza East, Sterrett Urban would request that Plaza East indicate its acceptance of this proposal by executing this letter agreement in the space provided below.

**SCOPE OF SERVICES**

Unless otherwise directed by Plaza East, Sterrett Urban shall perform the following described services:

1. In consultation with the Plaza East Chairman, develop and post an agenda and prepare and distribute a board packet for each monthly board meeting per the bylaws of Plaza East;
2. Act as recording secretary on behalf of the Plaza East Secretary; such duties to



include, but not exclusive of, recording meeting minutes at each Plaza East board meeting or any other Plaza East meeting as required per Plaza East's bylaws and present to the board and Secretary for approval, prepare all necessary resolutions with the proper signatory, and other duties as may be assigned per the Plaza East board;

3. Maintain Plaza East's records on behalf of the Secretary of Plaza East;
4. Prepare for the review and approval of Plaza East an annual budget for the next fiscal year and submit said annual budget to the City as required prior to February 1 of each year;
5. Prepare for the review and approval of Plaza East an annual report and submit said annual report to the City and the State as required prior to August 1 of each year; and
6. Prepare upon request of Plaza East certain policies and procedures or other reports and documents as may be requested from time to time.

## **SCHEDULE**

The time period for the provision of the above-noted services is between August 18, 2021 and August 15, 2022.

## **COMPENSATION**


As compensation for the performance of the above described Services, Sterrett Urban will be paid by Plaza East monthly an amount of \$495. Invoices will be sent monthly by Sterrett Urban.

The proposal outlined in this letter is valid for 45 days.

We sincerely appreciate the opportunity to continue to work with the Plaza East CID on this Project. If you concur with the proposal outlined in this Letter of Agreement, please execute the letter and return it to Sterrett Urban. Unless otherwise instructed by Plaza East in writing at the time you return the executed copy of this Letter Agreement, Sterrett Urban will consider the executed Letter Agreement as our notice to proceed. Please let us know if you have any questions or need any further information.



Very truly yours,  
Sterrett Urban, LLC

By:   
Patrick Sterrett  
Principal



## ACCEPTANCE

The Plaza East Community Improvement District hereby accepts the proposal outlined above and does hereby engage Sterrett Urban to perform the Services described above, on the terms and conditions set forth in the forgoing Letter Agreement. Plaza East Community Improvement District accepts and agrees to the terms and conditions of the foregoing Letter Agreement.

Plaza East Community Improvement District

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT

**RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (THE “DISTRICT”) APPROVING AND AUTHORIZING EXECUTION OF A CONTRACT WITH SIGNATURE LANDSCAPE, LLC, TO MAINTAIN LANDSCAPING WITHIN THE DISTRICT, TO REPLACE PLANT MATERIAL WITHIN THE DISTRICT, AND TO INSTALL STREETScape IMPROVEMENTS ALONG CLEAVER II BOULEVARD FROM TROOST AVENUE TO THE PASEO BOULEVARD FROM JANUARY 1, 2022 TO DECEMBER 31, 2022.**

WHEREAS, the District, which was formed December 20, 2012 by Ordinance Number 121029 adopted by the City of Kansas City, Missouri, City Council, is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq., RSMo, as amended (the “Act”), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the District has committed to providing landscaping maintenance services throughout the District, installing streetscape, and other matters related thereto;

WHEREAS, the Directors desire to approve the contract submitted by Signature Landscape, LLC (“Signature”), in an amount not to exceed \$105,958.60 (the “Contract”), for the purpose of performing landscape maintenance, replacing plant material, and installing streetscape within the District, and other matters related thereto, for the calendar year of 2022, in substantially the same format as attached hereto as Exhibit A, and authorize execution of same by the Chairman of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. The Board hereby approves the Contract, in substantially the same format as attached hereto as Exhibit A.
2. The Board hereby authorizes the Chairman of the District to execute the Contract, in substantially the same format as attached hereto as Exhibit A, and take such actions as deemed appropriate for implementation of the improvements described above.
3. This Resolution shall take effect immediately.

Adopted this 25<sup>th</sup> day of January, 2022.

*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

December 1, 2021



**Submitted To:**  
 CID  
 4621 Paseo  
 Kansas City, MO 64110

**Project:**  
 Plaza East- CID  
 1110 Cleaver II Blvd  
 Kansas City, MO 64110

**Project Scope:**

We will install raised planters and perennials in the eleven metal boxes around the Cleaver Blvd area.

**Cleaver Blvd Planters- Perennials**

<u>Quantity</u>	<u>Size/Unit</u>	<u>Description</u>
22.00	5 GAL	Yucca, Color Guard
33.00	3 FT	Round Cast Planter
12.50	YD	Topsoil, Enriched
12.50	YD	Compost - YD
300.00	SF	Weed Barrier
2.00	TN	Gravel, 1" Clean
165.00	BLOCK	Wall, Versa-Lok - Universal Cap
13.00	Flat	Annuals - Standard Flat
33.00	3 FT	Yew, Hicksii
66.00	1 GAL	Catmint, Purrsian Blue

Phase Subtotal	\$49,614.31
Phase Tax	\$0.00
<b>Phase Total</b>	<b>\$49,614.31</b>

Project Subtotal	\$49,614.31
Project Tax	\$0.00
<b>Project Total</b>	<b>\$49,614.31</b>

**Terms & Conditions**

Signature's proposal is good for 120 days. A final signed proposal must be received by Signature Landscape prior to scheduling installation. Signature Landscape will replace any plant material that has fully died due to natural causes one time within a period of one year from the original installation date. All transplanted material will be void of all warranties. Any plant material that receives less than the recommended amount of periodic watering, plants that are damaged by humans or animals, and plants that were installed in contrast to the recommendations of Signature Landscape will not be warrantied. Signature Landscape is not responsible for foundation or utility line settling, or determining property boundary lines. Our workers are fully covered by Worker's Compensation Insurance. Full payment is due upon completion.

**Terms: Net 30 days. Accounts past due will have a service charge of 1.5% per month added.**

By:  12/1/21 Accepted: \_\_\_\_\_  
 Madeline Kalivoda Date Date

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT (“DISTRICT”)  
APPROVING THE BUDGET FOR FISCAL YEAR 2023**

WHEREAS, the District, which was formed December 20, 2012 by Ordinance Number 121029 adopted by the City of Kansas City, Missouri, City Council, is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq., RSMo, as amended (the “Act”), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the Board of Directors (“Board”) desires to approve the District’s proposed budget for the fiscal year 2023, in substantially the form attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. The Board approves the proposed budget for fiscal year 2023.
2. The Chairman is authorized and directed to take all further action necessary to carry out the purposes and intent of this Resolution.
3. This Resolution shall take effect immediately.

Adopted this 25<sup>th</sup> day of January, 2021.



James Scott, Chairman

ATTEST:



Arzelia Gates, Secretary



**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**PROPOSED BUDGET FOR  
FISCAL YEAR 2023**

**Date:** January 25, 2022  
**CID Contact Information:** James Scott, Chairman (jscott@scottassociateskc.com)  
 4621 Paseo, Kansas City, MO 64110 (816) 822-8000  
**Political Subdivision or Not for Profit:** Political Subdivision  
**Date of and Ordinance No.:** December 20, 2012, Ordinance No. 121029

<b>PROJECTED INCOME</b>	<u>5/1/22 - 4/30/23</u>
<i>District Sales &amp; Use Tax</i>	153,847.00
<i>Interest</i>	325.00
<b>TOTAL PROJECTED INCOME</b>	<b><u>154,172.00</u></b>

<b>PROJECTED EXPENSES</b>	<u>5/1/22 - 4/30/23</u>
<i>Management</i>	
Administration	5,940.00
Insurance	675.00
Office Supplies	150.00
Accounting - Audit	5,250.00
Accounting	900.00
Subtotal	<u>12,915.00</u>
<i>District Services (security/maintenance/landscaping)</i>	
Services/Snow & Ice Removal	6,000.00
Maintenance / Security / Trash Pick-up	8,000.00
Landscaping (Mowing, Weed Trimming, Plant Replacement etc.)	45,750.00
Subtotal	<u>59,750.00</u>
<i>Capital Improvements</i>	
Capital Improvements	75,000.00
Subtotal	<u>75,000.00</u>
<i>Marketing</i>	0.00
<i>Operating Reserve</i>	500.00
<i>Miscellaneous</i>	
Miscellaneous	2,500.00
Subtotal	<u>2,500.00</u>
<b>TOTAL PROJECTED EXPENSES</b>	<b><u>150,665.00</u></b>

<b>PROJECTED BEGINNING BALANCE (5/1/2022)</b>	<b>\$246,315.68</b>
<b>TOTAL PROJECTED INCOME</b>	<b>\$154,172.00</b>
<b>TOTAL PROJECTED EXPENSES</b>	<b>\$150,665.00</b>
<b>PROJECTED ENDING BALANCE (4/30/2021)</b>	<b>\$249,822.68</b>

**NOTES:**

The Plaza East Community Improvement District ("District") was established by Ordinance No. 121029 of the City Council of the City of Kansas City on December 20, 2012. 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.

The District, pursuant to its Resolution 2013-06, approved by eligible voters by mail-in ballot on March 19, 2013, and certified by the District Board of Directors the same date, imposed a sales tax in the amount of 1.0% to fund Eligible Services for a period of fifty (50) years or until such time as the District is terminated, commencing July 1, 2013.

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

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

Reserve Fund equal to two months of projected operating expenses.

Estimated Beginning Balance of Reserve Fund (5/01/2022)	\$10,324.00
Estimated Ending Balance of Reserve Fund (4/30/2023)	\$10,844.00

Insurance includes general liability and D&O insurance.

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT

RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT ("DISTRICT")  
APPOINTING OFFICERS

WHEREAS, the Board of Directors of the District desires to appoint a Chairman, Vice-Chairman, Secretary and Treasurer in accordance with the District's Bylaws.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the District as follows:

1. James Scott is appointed Chairman of the District.
2. Craig Watson is appointed Vice-Chairman of the District.
3. Arzelia Gates is appointed Secretary of the District.
4. Ollie Gates is appointed Treasurer of the District.

Adopted this 25<sup>th</sup> day of January, 2022.



James Scott, Chairman

ATTEST:



Arzelia Gates, Secretary

**EXHIBIT B**

## Local Government Financial Statement

This file is provided as an alternative to the PDF version of the Financial Statement. Excel formulas are used throughout the file to eliminate the need to manually calculate totals. Cells that display as "0" contain Excel formulas that will change as data is entered in other cells. These cells are protected; therefore, you will receive a warning message if you try to type information in them.

The P\_1 worksheet tab is formatted to allow you to enter your specific political subdivision information in specified cells. The fund names that you enter on the P\_1 tab are carried throughout the document where they are needed.

Information can be entered for the General Fund and up to three other funds that you specify. The "Total All Funds" columns contain Excel formulas that total the other fund columns together.

Disbursements are broken down by both function and object and the totals of both should agree. A "Totals do not agree" message will display adjacent to line 7 Total Disbursements by object on the P\_7 worksheet tab where the totals do not agree.

Contact Jill Wilson of the Missouri State Auditor's Office if you need assistance with the information necessary for completing the Financial Statement. Contact Jeff Roberts of the Missouri State Auditor's Office if you have questions about working with this file. Both can be reached at (573)751-4213.

# MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary the Year Ended	for	Month	Year
		April	2022
2. Name of political subdivision	Plaza East Community Improvement District		
3. Political subdivision number			
4. Name of county	Jackson		
5. Name of contact	Arzelia Gates		
6. Mailing address	4621 Paseo Blvd Kansas City, MO 64110		
7. Telephone number	8. Fax number	9. Email address	
(816) 923-0900		arzelia@gatesbbq.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. Reserve		
	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)	Patrick Sterrett	Manager	25-Aug-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
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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**

Plaza East Community Improvement District

**A. Receipts**

		FUNDS - Report in whole dollars				
		TOTAL all funds	General Fund	Reserve Fund	Fund	Fund
1. Total property tax	\$	0	\$	\$	\$	\$
2. Total sales tax		142,903	142,903			
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				
i. <b>TOTAL</b>						
Sum of lines 14a-h	\$	0	\$	0	\$	0
<b>15. SUBTOTAL</b>						
Sum of items 1-14i	\$	142,903	\$	142,903	\$	0

**Part I - FINANCIAL STATEMENT - Continued**

Plaza East Community Improvement District

**A. Receipts - Continued**

FUNDS - Report in whole dollars

	<b>TOTAL all funds</b>	General Fund	Reserve Fund	Fund	Fund
<b>15. SUBTOTAL</b> <i>(from page 3)</i>	\$ 142,903	\$ 142,903	\$ 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>	460	440	20		
<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. Use Tax	1,102	1,102			
b.	0				
c. Interfund transfers	0				
d. <b>TOTAL</b> <i>Sum of lines 22a-c</i>	\$ 1,102	\$ 1,102	\$ 0	\$ 0	\$ 0
<b>23. TOTAL RECEIPTS</b> <b>Sum of items 15 through 22d</b>	\$ 144,465	\$ 144,445	\$ 20	\$ 0	\$ 0

PLEASE CONTINUE WITH **DISBURSEMENTS** ON PAGE 5



**Part I - FINANCIAL STATEMENT - Continued**

Plaza East Community Improvement District

**B. Disbursements (by function)**

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Reserve Fund	FUND	
				Fund	Fund
1. Highways and streets	\$ 0				
2. Financial administration	900	900			
3. Central administration	6,552	6,552			
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>					
<b>Sum of lines 1-22</b>	\$ 7,452	\$ 7,452	\$ 0	\$ 0	\$ 0

**Part I - FINANCIAL STATEMENT - Continued**

Plaza East Community Improvement District

B. Disbursements (by function) Continued	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Reserve Fund	Fund	Fund
<b>23. SUBTOTAL</b> (from page 5)	\$ 7,452	\$ 7,452	\$ 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.</b> Other - Specify					
a. Maintenance/Security	77,629	77,629			
b. Capital Improvements	49,614	49,614			
c. Other - services	20,132	20,132			
<b>31.</b> Interfund transfers	0				
<b>32. TOTAL DISBURSEMENTS</b> (by function) Sum of items 23-31	\$ 154,827	\$ 154,827	\$ 0	\$ 0	\$ 0
<b>C. Disbursements</b> (by object)					
1. Salaries	0				
2. Fringe benefits	0				
3. Operations	105,213	105,213			
<b>4. SUBTOTAL</b> Sum of items C1-3	\$ 105,213	\$ 105,213	\$ 0	\$ 0	\$ 0

PLEASE CONTINUE WITH **DISBURSEMENTS** ON PAGE 7

**Part I - FINANCIAL STATEMENT - Continued**

Plaza East Community Improvement District

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

FUNDS - Report in whole dollars

	TOTAL all funds	FUNDS - Report in whole dollars			
		General Fund	Reserve Fund	Fund	Fund
<b>4. SUBTOTAL</b> (from page 6)	\$ 105,213	\$ 105,213	\$ 0	\$ 0	\$ 0
<b>5. Capital expenditures - Specify</b>					
a. Landscaping	49,614	49,614			
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	\$ 154,827	\$ 154,827	\$ 0	\$ 0	\$ 0

**D. Statement of Indebtedness**

FUNDS - Report in whole dollars

	Outstanding Beginning of Fiscal Year	During Fiscal Year --		Outstanding End of Fiscal Year
		Issued	Retired	
<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**

Plaza East Community Improvement District

**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.	
2.	
3.	
4.	
5.	
6.	

**Part II - FINANCIAL STATEMENT SUMMARY**

FUNDS - Report in whole dollars					
	TOTAL all funds	General Fund	Reserve Fund	Fund	Fund
A. Beginning balance	\$ 267,960	\$ 257,925	\$ 10,035	\$	
B. Total receipts	144,465	144,445	20	0	0
C. Total disbursements	154,827	154,827	0	0	0
D. Ending balance	\$ 257,598	\$ 247,543	\$ 10,055	\$ 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.*

Disbursements - 30a. Maintenance includes landscaping maintenance, trash pick-up, snow and ice removal

Disbursements - 30b. Capital Improvements includes installation of streetscape/landscape improvements along Cleaver II Boulevard

Disbursements - 30c. Other - services includes services in connection with planning/design of capital improvements

**Part III - TAX ABATEMENT SUMMARY**

Political Subdivision's Abatements				
	Abatement 1	Abatement 2	Abatement 3	Abatement 4
Taxes Abated				
Authority of Tax Abatement				
Abatement Rate				
Dollar Amount of Taxes Abated	\$	\$	\$	\$

**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.*

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT APPROVING THE RENEWAL OF THE CONTRACT TO PROVIDE DISTRICT MANAGEMENT SERVICES TO THE DISTRICT AND AUTHORIZING EXECUTION OF A NEW INDEPENDENT CONTRACTOR AGREEMENT.**

WHEREAS, pursuant to Ordinance No. 121029 passed on December 20, 2012, the City of Kansas City, Missouri approved the Petition to establish the Plaza East Community Improvement District (the “**District**”);

WHEREAS, the District is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq., RSMo, as amended (the “Act”), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the Board of Directors (the “Board”) of the District has determined that it is in the District’s best interest to renew its contract with Sterrett Urban, LLC, as an independent contractor, to provide district management services to the District and to assist with specific duties as set forth in the Agreement (hereinafter defined) and at a monthly fee of Four Hundred Ninety Five and No/100 Dollars (\$495.00) per month; and

WHEREAS, the Board desires to authorize the Chairman to renew and execute a new independent contractor agreement, in substantially the form attached hereto as Exhibit A (“Agreement”), with Sterrett Urban, LLC to continue to provide district management services to the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT, AS FOLLOWS:

1. The Board hereby approves the renewing of the contract with Sterrett Urban, LLC to provide district management services to the District at a fee of Four Hundred Ninety Five and No/Dollars (\$495.00) per month.
2. The Board authorizes the Chairman to execute the Agreement.
3. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on September 20, 2022.

*[Signature Page follows]*



---

James Scott, Chairman

ATTEST:



---

Arzelia Gates, Secretary



**EXHIBIT A**



August 16, 2022

Mr. James Scott  
Chairman  
Plaza East Community Improvement District  
4621 The Paseo  
Kansas City, MO 64110

VIA E-MAIL

**Re: Letter Agreement to Extend Provision of Professional Services to the Plaza East Community Improvement District (“Plaza East”) for One Year**

Dear Mr. Scott:

**Sterrett Urban, LLC** is pleased to submit this proposal to continue to provide professional consulting services to Plaza East for an additional year.

This letter details the services Sterrett Urban performs for Plaza East, the pricing at which Sterrett Urban proposes to perform these services, the schedule for completing these services and the assumptions upon which Sterrett Urban has based this proposal, none of which have changed since the initial engagement.

If the proposal outlined in this letter is acceptable to Plaza East, Sterrett Urban would request that Plaza East indicate its acceptance of this proposal by executing this letter agreement in the space provided below.

**SCOPE OF SERVICES**

Unless otherwise directed by Plaza East, Sterrett Urban shall perform the following described services:

1. In consultation with the Plaza East Chairman, develop and post an agenda and prepare and distribute a board packet for each monthly board meeting per the bylaws of Plaza East;
2. Act as recording secretary on behalf of the Plaza East Secretary; such duties to include, but not exclusive of, recording meeting minutes at each Plaza East board meeting or any other Plaza East meeting as required per Plaza East’s bylaws and present to the board and Secretary for approval, prepare all necessary resolutions with the proper signatory, and other duties as may be assigned per the Plaza East board;



3. Maintain Plaza East's records on behalf of the Secretary of Plaza East;
4. Prepare for the review and approval of Plaza East an annual budget for the next fiscal year and submit said annual budget to the City as required prior to February 1 of each year;
5. Prepare for the review and approval of Plaza East an annual report and submit said annual report to the City and the State as required prior to August 1 of each year; and
6. Prepare upon request of Plaza East certain policies and procedures or other reports and documents as may be requested from time to time.

### **SCHEDULE**

The time period for the provision of the above-noted services is between August 17, 2022 and August 15, 2023.

### **COMPENSATION**

As compensation for the performance of the above described Services, Sterrett Urban will be paid by Plaza East monthly an amount of \$495. Invoices will be sent monthly by Sterrett Urban.

The proposal outlined in this letter is valid for 45 days.

We sincerely appreciate the opportunity to continue to work with the Plaza East CID. If you concur with the proposal outlined in this Letter of Agreement, please execute the letter and return it to Sterrett Urban. Unless otherwise instructed by Plaza East in writing at the time you return the executed copy of this Letter Agreement, Sterrett Urban will consider the executed Letter Agreement as our notice to proceed. Please let us know if you have any questions or need any further information.

Very truly yours,  
Sterrett Urban, LLC

By:   
Patrick Sterrett  
Principal



**ACCEPTANCE**

The Plaza East Community Improvement District hereby accepts the proposal outlined above and does hereby engage Sterrett Urban to perform the Services described above, on the terms and conditions set forth in the forgoing Letter Agreement. Plaza East Community Improvement District accepts and agrees to the terms and conditions of the foregoing Letter Agreement.

Plaza East Community Improvement District

By: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT  
NOMINATING A SLATE OF SUCCESSOR DIRECTORS**

WHEREAS, the District, which was formed December 20, 2012, by Ordinance No. 121029 adopted by the City Council of the City of Kansas City, Missouri, is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, *et seq*, RSMo, as amended (the “Act”) and is transacting business and exercising the powers granted by the Act; and

WHEREAS, the Petition authorizes the Board of Directors (the “Board”) of the District to select qualified individuals to serve as a Successor Director in accordance with the qualifications set forth in the Petition; and

WHEREAS, the terms for James Scott, Craig Watson and Arzelia Gates have expired; and

WHEREAS, the Board wishes to reappoint James Scott, Craig Watson and Arzelia Gates for a 4-year term; and

WHEREAS, the Petition authorizes the Board to submit to the Mayor, with the consent of the City Council, a slate of individuals nominated to serve as Successor Directors in accordance with the qualifications set forth in the Petition.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. The Board appoints James Scott, Owner (Representative) as a Successor Director to serve a four (4) year term.
2. The Board appoints Craig Watson, Owner (Representative) as a Successor Director to serve a four (4) year term.
3. The Board appoints Arzelia Gates, (Owner (Representative) as a Successor Director to serve a four (4) year term.
4. The Chairman is authorized to take all further actions necessary to carry out this Resolution.
5. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on November 15, 2022.

*[Signature Page follows]*



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James Scott, Chairman

ATTEST:



---

Arzelia Gates, Secretary

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT

**A RESOLUTION OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT APPROVING AND AUTHORIZING EXECUTION OF THREE CONTRACTS WITH SIGNATURE LANDSCAPE, LLC, TO MAINTAIN LANDSCAPING WITHIN THE DISTRICT, AND TO REPLACE AND INSTALL NEW PLANT MATERIAL WITHIN THE DISTRICT FROM JANUARY 1, 2023 TO DECEMBER 31, 2023.**

WHEREAS, pursuant to Ordinance No. 121029 passed on December 20, 2012, the City of Kansas City, Missouri approved the Petition to establish the Plaza East Community Improvement District (the “District”), and said District is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq., RSMo, as amended (the “Act”), and is transacting business and exercising the powers granted by the Act;

WHEREAS, the Board of Directors (the “Board”) of the District has committed to providing landscaping maintenance services throughout the District and other matters related thereto;

WHEREAS, the Board desires to approve three contracts submitted by Signature Landscape, LLC (“Signature”), totaling \$2,900.49 (the “Contracts”), for the purpose of performing landscape maintenance, and other matters related thereto, for the calendar year of 2023, in substantially the same format as attached hereto as Exhibit A, and authorize execution of same by the Chairman of the District;

WHEREAS, Signature will install eleven (11) warranty replacement plants throughout the District at no cost, of which three of the warranty plants will be relocated and a credit for those three plants will be provided against the Contracts.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT AS FOLLOWS:

1. The Board hereby approves the Contracts, in substantially the same format as attached hereto as Exhibit A.
2. The Board hereby authorizes the Chairman of the District to execute the Contracts, in substantially the same format as attached hereto as Exhibit A, and take such actions as deemed appropriate for implementation of the Contracts.
3. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on December 20, 2022.

*[Signature Page follows]*



---

James Scott, Chairman

ATTEST:



---

Arzelia Gates, Secretary



**EXHIBIT A**

December 19, 2022



**Submitted To:**  
 CID  
 4621 Paseo  
 Kansas City, MO 64110

**Project:**  
 Plaza East - CID (with street planters)  
 1110 Cleaver II Blvd  
 Kansas City, MO 64110

**Project Scope:**

Signature will install plant material to replace the stolen plants from the street planters.

**Replacement of Stolen**

<u>Quantity</u>	<u>Size/Unit</u>	<u>Description</u>
16.00	1 GAL	Catmint, Purrsian Blue
2.00	5 GAL	Yucca, Color Guard

Phase Subtotal	\$725.46
Phase Tax	\$0.00
<b>Phase Total</b>	<b>\$725.46</b>

Project Subtotal	\$725.46
Project Tax	\$0.00
<b>Project Total</b>	<b>\$725.46</b>

**Terms & Conditions**

Signature's proposal is good for 120 days. A final signed proposal must be received by Signature Landscape prior to scheduling installation. Signature Landscape will replace any plant material that has fully died due to natural causes one time within a period of one year from the original installation date. All transplanted material will be void of all warranties. Any plant material that receives less than the recommended amount of periodic watering, plants that are damaged by humans or animals, and plants that were installed in contrast to the recommendations of Signature Landscape will not be warrantied. Signature Landscape is not responsible for foundation or utility line settling, or determining property boundary lines. Our workers are fully covered by Worker's Compensation Insurance. Full payment is due upon completion.

**Terms: Net 30 days. Accounts past due will have a service charge of 1.5% per month added.**

By: \_\_\_\_\_ 12/19/22 Accepted: \_\_\_\_\_  
 Madeline Kalivoda Date Date

December 19, 2022



**Submitted To:**  
 CID  
 4621 Paseo  
 Kansas City, MO 64110

**Project:**  
 Plaza East - CID (with street planters)  
 1110 Cleaver II Blvd  
 Kansas City, MO 64110

**Project Scope:**

Signature will remove the junipers and install 16 little bluestem grasses in each of the 2 planet fitness parking lot islands.

**Planet Fitness Parking Lot Island Install**

<u>Quantity</u>	<u>Size/Unit</u>	<u>Description</u>
32.00	1 GAL	Grass, Little Bluestem - Carousel
1.00	HR	Stump Grinder
1.00	YD	Mulch, Shredded Brown Hardwood

Phase Subtotal	\$1,356.24
Phase Tax	\$0.00
<b>Phase Total</b>	<b>\$1,356.24</b>

Project Subtotal	\$1,356.24
Project Tax	\$0.00
<b>Project Total</b>	<b>\$1,356.24</b>

**Terms & Conditions**

Signature's proposal is good for 120 days. A final signed proposal must be received by Signature Landscape prior to scheduling installation. Signature Landscape will replace any plant material that has fully died due to natural causes one time within a period of one year from the original installation date. All transplanted material will be void of all warranties. Any plant material that receives less than the recommended amount of periodic watering, plants that are damaged by humans or animals, and plants that were installed in contrast to the recommendations of Signature Landscape will not be warrantied. Signature Landscape is not responsible for foundation or utility line settling, or determining property boundary lines. Our workers are fully covered by Worker's Compensation Insurance. Full payment is due upon completion.

**Terms: Net 30 days. Accounts past due will have a service charge of 1.5% per month added.**

By: \_\_\_\_\_ 12/19/22 Accepted: \_\_\_\_\_  
 Madeline Kalivoda Date Date

# Planet Fitness Parking Lot Islands

Monday, December 19, 2022 9:57 AM



December 19, 2022



**Submitted To:**  
 CID  
 4621 Paseo  
 Kansas City, MO 64110

**Project:**  
 Plaza East - CID (with street planters)  
 1110 Cleaver II Blvd  
 Kansas City, MO 64110

**Project Scope:**

Signature will install a juniper at the Planet Fitness sign to match the juniper being installed under warranty.

**Matching Juniper at Planet Fitness Sign**

<u>Quantity</u>	<u>Size/Unit</u>	<u>Description</u>
1.00	6 FT	Juniper, Taylor

Phase Subtotal	\$818.79
Phase Tax	\$0.00
<b>Phase Total</b>	<b>\$818.79</b>

Project Subtotal	\$818.79
Project Tax	\$0.00
<b>Project Total</b>	<b>\$818.79</b>

**Terms & Conditions**

Signature's proposal is good for 120 days. A final signed proposal must be received by Signature Landscape prior to scheduling installation. Signature Landscape will replace any plant material that has fully died due to natural causes one time within a period of one year from the original installation date. All transplanted material will be void of all warranties. Any plant material that receives less than the recommended amount of periodic watering, plants that are damaged by humans or animals, and plants that were installed in contrast to the recommendations of Signature Landscape will not be warrantied. Signature Landscape is not responsible for foundation or utility line settling, or determining property boundary lines. Our workers are fully covered by Worker's Compensation Insurance. Full payment is due upon completion.

**Terms: Net 30 days. Accounts past due will have a service charge of 1.5% per month added.**

By: \_\_\_\_\_ 12/19/22 Accepted: \_\_\_\_\_  
 Madeline Kalivoda Date Date



# Warranty Replacements

Monday, December 19, 2022 9:14 AM









One juniper at planet fitness sign.  
Six yews inside street planters.



**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT ACCEPTING APRIL 30, 2021 AND APRIL 30, 2022 AUDITED FINANCIAL STATEMENTS FROM RALPH C. JOHNSON & COMPANY, P.C.**

WHEREAS, the District, which was formed on December 20, 2012, by Ordinance No. 121029, adopted by the City Council of the City of Kansas City, Missouri, is a public body created under the authority of the “Missouri Community Improvement District Act,” Sections 67.1401, et seq, RSMo, as amended (the “Act”) and is transacting business and exercising the powers granted by the Act; and

WHEREAS, on July 19, 2022 the Board of Directors (the “Board”) of the District passed and adopted Resolution 2022-04 that engaged Ralph C. Johnson & Company, P.C. to conduct an independent audit of the District’s financial statements for those fiscal years ending April 30, 2021 and April 30, 2022; and

WHEREAS, on October 21, 2022, Ralph C. Johnson & Company, P.C. completed their audits of the District’s financial statements for fiscal year 2021 and fiscal year 2022 (the “Audited Financial Statements”), attached hereto as Exhibit A and incorporated herein; and

WHEREAS, on December 20, 2022 the Board reviewed the Audited Financial Statements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. The Audited Financial Statements for Fiscal Year 2021 and Fiscal Year 2022 from Ralph C. Johnson & Company, P.C. are accepted as part of the formal public record, and available for public review.
2. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on December 20, 2022.

*[Signature Page follows]*



---

James Scott, Chairman

ATTEST:



---

Arzelia Gates, Secretary

**EXHIBIT A**

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**BASIC FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED APRIL 30, 2021**

*Ralph C. Johnson & Company, p.c.*  
**CERTIFIED PUBLIC ACCOUNTANTS  
KANSAS CITY**

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*Ralph C. Johnson & Company, p.c.*

**Certified Public Accountants**  
**4609 The Paseo Blvd**  
**Suite 104**  
**Kansas City, Missouri 64110-1825**  
**(816) 472-8900**  
**Fax (816) 472-4633**

**INDEPENDENT AUDITOR'S REPORT**

To the Governing Board  
Plaza East Community Improvement District  
Kansas City, Missouri

We have audited the accompanying financial statements of the governmental activities and major fund of the Plaza East Community Improvement District (District) as of April 30, 2021 and the related notes to the financial statements, which collectively comprise the District'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 the basis of accounting described in Note 2, this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 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 the 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 major fund of the District as of April 30, 2021, and the respective changes in cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

### **Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### **Other Matters**

#### Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The statement of revenues, expenditures, and changes in fund balances, budget and actual - general fund, and notes to the budgetary comparison schedule - general fund, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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.

Management has omitted *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operations, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Ralph C. Johnson & Company, p.c.*

Kansas City  
21 October 2022  
**Our 52<sup>nd</sup> Year**

*Ralph C. Johnson & Company, p.c.*

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
 Governmental Fund Statement of Assets and Net Position  
 Cash Basis  
 April 30, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and investments	\$ 267,303	\$ -	\$ 267,303
Total assets and deferred outflows	<u>\$ 267,303</u>	<u>\$ -</u>	<u>\$ 267,303</u>
Liabilities and Fund Balance/Net Position			
<b>FUND BALANCE/NET POSITION</b>			
Liabilities	\$ -	\$ -	\$ -
Total liabilities and deferred inflows	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net position			
Unrestricted	<u>\$ 267,303</u>	<u>\$ -</u>	<u>\$ 267,303</u>
Total net position	<u>267,303</u>	<u>-</u>	<u>267,303</u>
Total liabilities, deferred inflows, and net position	<u>\$ 267,303</u>	<u>\$ -</u>	<u>\$ 267,303</u>

See Notes to Financial Statements



**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
Statement of Revenue, and Expenditures  
Cash Basis  
For the Year Ended April 30, 2021

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues</b>			
Taxes:			
Sales taxes	\$ 129,514	\$ -	\$ 129,514
Interest Income	386	-	386
Total Revenue	<u>129,900</u>	<u>-</u>	<u>129,900</u>
<b>Expenditures/Expenses</b>			
Current:			
Management			
Insurance	576	-	576
Accounting-Audit	5,250	-	5,250
Accounting	6,915	-	6,915
<b>Total Management</b>	<u>12,741</u>	<u>-</u>	<u>12,741</u>
District Services (Security & Maintenance)			
Services/Landscaping Improvements	4,500	-	4,500
Maintenance/Security	8,330	-	8,330
Landscaping	38,957	-	38,957
<b>Total District Services</b>	<u>51,787</u>	<u>-</u>	<u>51,787</u>
Capital Improvements			
Improvements	-	-	-
<b>Total Capital Improvements</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures/Expenses</b>	<u>64,528</u>	<u>-</u>	<u>64,528</u>
Excess of revenues over expenditures/expenses	<u>65,372</u>	<u>-</u>	<u>65,372</u>
Net change in fund balance/net position	<u>65,372</u>	<u>-</u>	<u>65,372</u>
Fund balance/net position, beginning	<u>201,931</u>	<u>-</u>	<u>201,931</u>
<b>Fund balance/net position, ending</b>	<u>\$ 267,303</u>	<u>\$ -</u>	<u>\$ 267,303</u>

See Notes to Financial Statements

# PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT

## Notes to the Financial Statements

April 30, 2021

### **Note 1: Financial Reporting Entity**

Plaza East Community Improvement District (the District) was formed as a political subdivision of the State of Missouri on December 20, 2012. The District is governed by an elected five-member board of directors. The purpose of the District is to demolish and remove, renovate, reconstruct, or rehabilitate privately-owned structures so as to remove blight within its boundaries and to construct public improvements within the boundaries as permitted by law.

The District prepares its financial statements in conformity with the cash basis of accounting which is a basis of accounting other than generally accepted accounting principles (GAAP).

### **Note 2: Basis of Presentation**

The District's basic financial statements include both government-wide (the District as a whole) and fund financial statements (the District's major fund- the General Fund).

#### Government-wide financial statements

The statement of net position and the statement of activities display information about the District's the primary government as a whole. The District's governmental activities generally are financed through sales taxes. Expenses are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of the goods or service offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues, and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District.

#### Fund financial statements

Fund financial statements report detailed information about the District's major fund- the General Fund.

### **Basis of Accounting**

#### Government-wide Financial Statements

The government-wide financial statements are reported by use of the economic resources measurement focus, within the limitations of the cash basis of accounting, as described below.

#### Governmental Fund Financial Statements

In the fund financial statements, the 'current financial resources' measurement focus, as applied to the cash basis of accounting, is used. Only current financial assets and liabilities are generally included in the statement of assets and net position. The operating statement presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**BASIC FINANCIAL STATEMENTS  
TOGETHER WITH  
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED APRIL 30, 2022**

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*Ralph C. Johnson & Company, p.c.*

**Certified Public Accountants  
4609 The Paseo Blvd  
Suite 104  
Kansas City, Missouri 64110-1825  
(816) 472-8900  
Fax (816) 472-4633**

**INDEPENDENT AUDITOR'S REPORT**

To the Governing Board  
Plaza East Community Improvement District  
Kansas City, Missouri

We have audited the accompanying financial statements of the governmental activities and major fund of the Plaza East Community Improvement District (District) as of April 30, 2022 and the related notes to the financial statements, which collectively comprise the District'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 the basis of accounting described in Note 2, this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 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 the 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 major fund of the District as of April 30, 2022, and the respective changes in cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

## **Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The statement of revenues, expenditures, and changes in fund balances, budget and actual - general fund, and notes to the budgetary comparison schedule - general fund, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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.

Management has omitted *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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 operations, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Ralph C. Johnson & Company, p.c.*

Kansas City  
21 October 2022  
**Our 52<sup>ND</sup> Year**

*Ralph C. Johnson & Company, p.c.*

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
 Governmental Fund Statement of Assets and Net Position  
 Cash Basis  
 April 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash and investments	\$ 256,856	\$ -	\$ 256,856
Total assets and deferred outflows	<u>\$ 256,856</u>	<u>\$ -</u>	<u>\$ 256,856</u>
<b>FUND BALANCE/NET POSITION</b>			
Liabilities	\$ -	\$ -	\$ -
Total liabilities and deferred inflows	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net position:			
Unrestricted	<u>256,856</u>	<u>-</u>	<u>256,856</u>
Total net position	<u>256,856</u>	<u>-</u>	<u>256,856</u>
Total liabilities, deferred inflows, and net position	<u>\$ 256,856</u>	<u>\$ -</u>	<u>\$ 256,856</u>

See Notes to Financial Statements

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
Statement of Revenue, and Expenditures  
Cash Basis  
For the Year Ended April 30, 2022

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>Revenues:</b>			
Taxes:			
Sales taxes	\$ 144,006	\$ -	\$ 144,006
Interest Income	450	-	450
Total Revenue	<u>144,456</u>	<u>-</u>	<u>144,456</u>
<b>Expenditures/Expenses:</b>			
Current:			
Management			
Insurance	612	-	612
Accounting	6,915	-	6,915
<b>Total Management</b>	<u>7,527</u>	<u>-</u>	<u>7,527</u>
District Services (Security & Maintenance)			
Services/Landscaping Improvements	1,132	-	1,132
Maintenance/Security	7,945	-	7,945
Landscaping	126,799	-	126,799
<b>Total District Services</b>	<u>135,876</u>	<u>-</u>	<u>135,876</u>
Capital Improvements			
Improvements	11,500	-	11,500.00
<b>Total Capital Improvements</b>	<u>11,500</u>	<u>-</u>	<u>11,500</u>
<b>Total Expenditures/Expenses</b>	<u>154,903</u>	<u>-</u>	<u>154,903</u>
Excess of revenues over expenditures/expenses	<u>(10,447)</u>	<u>-</u>	<u>(10,447)</u>
Net change in fund balance/net position	<u>(10,447)</u>	<u>-</u>	<u>(10,447)</u>
Fund balance/net position, beginning	<u>267,303</u>	<u>-</u>	<u>267,303</u>
Fund balance/net position, ending	<u>\$ 256,856</u>	<u>\$ -</u>	<u>\$ 256,856</u>

See Notes to Financial Statements



Plaza East Community Improvement District  
Notes to the Financial Statements  
April 30, 2022

**Note 1: Financial Reporting Entity**

Plaza East Community Improvement District (the District) was formed as a political subdivision of the State of Missouri on December 20, 2012. The District is governed by an elected five member board of directors. The purpose of the District is to demolish and remove, renovate, reconstruct, or rehabilitate privately-owned structures so as to remove blight within its boundaries and to construct public improvements within the boundaries as permitted by law.

The District prepares its financial statements in conformity with the cash basis of accounting which is a basis of accounting other than generally accepted accounting principles (GAAP).

**Note 2: Basis of Presentation**

The District's basic financial statements include both government-wide (the District as a whole) and fund financial statements (the District's major fund- the General Fund).

Government-wide financial statements

The District's basic financial statements include both government-wide (the District as a whole) and fund financial statements (the District's major fund- the General Fund).

Fund financial statements

Fund financial statements report detailed information about the District's major fund- the General Fund.

**Basis of Accounting**

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus, within the limitations of the cash basis of accounting, as described below.

Governmental Fund Financial Statements

In the fund financial statements, the 'current financial resources' measurement focus, as applied to the cash basis of accounting, is used. Only current financial assets and liabilities are generally included in the statement of assets and net position. The operating statement presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Capital Assets

Capital assets are defined by the District as assets with an initial, individual cost of \$5,000 or more and an estimated useful life of greater than one year. Additions or improvements and other capital outlays that significantly extend the useful life of an asset, or that significantly increases the capacity of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The District did not have any capital assets as of April 30, 2022.

Plaza East Community Improvement District  
Notes to the Financial Statements  
April 30, 2022

Net Position and Fund Balance Classifications:

Government Wide

As noted previously, in the government-wide statements, equity is classified as net position and displayed in three components:

Net investment in capital assets – this component consist of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgage notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

- (1) Restricted net position – this component consist of net position with constraints placed on their 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. The Fund first utilizes restricted resources to finance qualifying activities.
- (2) Unrestricted net position – All other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental Funds

Fund balance for governmental funds as reported includes classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent

- A. Non-spendable Fund Balance - This portion of fund balance cannot be spent either because it is in non-spendable form or is required to be maintained intact.
- B. Restricted Fund Balance - This portion of fund balance is restricted to specific purposes by state or federal laws, or externally imposed conditions by grantors and creditors. This portion of the District’s fund balance is restricted for debt service and capital projects.
- C. Committed Fund Balance - This consists of amounts which can only be used for specific purposes determined by a formal action of passing an ordinance by the District’s Board of Directors, the District’s highest level of decision-making authority. Any changes or removal of specific purposes requires the same action by Board of Directors.
- D. Assigned Fund Balance - This consists of amounts which are constrained by District’s management’s intent to be used for a specific purpose but do not meet the criteria to be classified as committed.
- E. Unassigned Fund Balance - This consists of the residual fund balance that does not meet the requirements for the non-spendable, restricted, committed, or assigned classifications. The District first utilizes restricted resources when an expenditure is incurred for which both unrestricted and restricted fund balances are available. For purposes of fund balance classification expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance

**Note 3: Cash**

Missouri State Statutes authorize the District, with certain restrictions, to deposit funds in open accounts, time deposits, investment pools and certificates of deposit. The Statutes also require that

Plaza East Community Improvement District  
Notes to the Financial Statements  
April 30, 2022

collateral pledged must have a fair value equal to 100% of the funds on deposit, less insured amounts. Collateral securities must be held by the District or an independent third party and must be of the kind prescribed by State Statutes and approved by the State.

**Custodial Credit Risk**

The custodial credit risk for deposits is the risk that, in the event of failure of a depository financial institution, the Board will not be able to recover deposits, or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is that, in the event of the failure of a counter party to a transaction, the Board will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Board's policy is to collateralize deposits with securities held by the financial institution's agent and in the District's name.

As of April 30, 2022, the District's deposits were insured with Federal depository insurance, with the remaining uninsured balance collateralized by securities held in the District's name by their financial institution's agent. Accordingly, management has determined that none of the District's deposits were exposed to custodial credit risk as of April 30, 2022.

**Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end all investments were of a short duration and the fund was exposed to no interest rate risks

**Credit Risk**

Missouri statutes prohibit government agencies from investing in derivative, leveraged or speculative securities.

**Note 4: Tax Revenues**

The District is authorized to impose and levy District sales tax up to an aggregate levy up to one percent (1%) on sales within the District. The District received \$144,006 in sales tax revenue during the fiscal year ending April 30, 2022.

**Note 5: Risk Management**

The District is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees, or acts of God. The Board maintains commercial insurance for significant insurable risks. There were no claims on any of the commercial coverage during the year.

**Note 6: Subsequent Events**

On March 11, 2020, the World Health Organization declared the COVID-19 virus outbreak a world-wide pandemic. Because of the COVID-19 pandemic, businesses within the District and entire State of Missouri were subject to a stay at home order. Management is closely monitoring the situation and the impact on its operations. The ultimate effect on the District's financial statements is not currently determinable.

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - General Fund  
For the Year Ended April 30, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance - Positive (Negative)</u>
<b>Revenues:</b>			
Taxes:			
Sales taxes	\$ 73,750	\$ 144,006	\$ 70,256
Interest Income	-	450	450
Total revenues	<u>73,750</u>	<u>144,456</u>	<u>70,706</u>
 <b>Expenditures</b>			
Current:			
Management			
Administration	5,940	-	5,940
Insurance	1,705	612	1,093
Office Supplies	150	-	150
Accounting-Audit	4,000	-	4,000
Accounting	900	6,915	(6,015)
Director Expense	2,500	-	2,500
<b>Total Management</b>	<u>15,195</u>	<u>7,527</u>	<u>7,668</u>
District Services (Security & Maintenance)			
Services/Landscaping Improvements	5,000	1,132	3,868
Maintenance/Security	6,720	7,945	(1,225)
Landscaping	36,108	126,799	(90,691)
<b>Total District Services</b>	<u>47,828</u>	<u>135,876</u>	<u>(91,916)</u>
Capital Improvements			
Improvements	-	11,500	-
<b>Total Capital Improvements</b>	<u>-</u>	<u>11,500</u>	<u>-</u>
<b>Total Expenditures/Expenses</b>	<u>63,023</u>	<u>154,903</u>	<u>(91,880)</u>
 Excess of revenues over expenditures/expenses	<u>10,727</u>	<u>(10,447)</u>	<u>162,586</u>
 Net change in fund balance	<u>\$ 10,727</u>	<u>(10,447)</u>	<u>\$ 70,706</u>
 Fund balance, beginning of year, as restated		<u>267,303</u>	
 Fund balance, end of year		<u>\$ 256,856</u>	

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**  
Notes to Budgetary Comparison Schedule-General Fund  
For the Year Ended April 30, 2022

The reported budgetary data represent the final approved budget after amendments as adopted by the Board of Directors. The basis of accounting is the same for both budgeting and financial reporting purposes.

**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT ADOPTING THE 2023-2024 FISCAL YEAR BUDGET.**

WHEREAS, pursuant to Ordinance No. 121029 passed on December 20, 2012, the City of Kansas City, Missouri approved the Petition to establish the Plaza East Community Improvement District (the “**District**”);

WHEREAS, pursuant to Section 67.1471.2, RSMo., the Board of the Directors of the District (the “**Board**”) shall submit to the City of Kansas City, Missouri a proposed annual budget, setting forth expected expenditures, revenues, and rates of assessments and taxes, if any, for such fiscal year, no earlier than one hundred eight (180) days and no later than ninety (90) days prior to the first day of each fiscal year; and

WHEREAS, pursuant to Section 67.1471.3, RSMo., the Board shall adopt an annual budget, setting forth expected expenditures, revenues, and rates of assessments and taxes, if any, for such fiscal year, no later than thirty (30) days prior to the first day of each fiscal year;

WHEREAS, the next fiscal year of the District begins May 1, 2023; and

WHEREAS, the Board desires to adopt the 2023-2024 fiscal year budget of the District and submit the 2023-2024 fiscal year budget of the District to the City Clerk of the City of Kansas City, Missouri for review.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. The 2023-2024 fiscal year budget of the District attached as Exhibit A hereto and incorporated herein by reference is hereby adopted by the Board of Directors of the District.
2. The District Manager is authorized and directed to submit the adopted 2023-2024 fiscal year budget to the City Clerk of the City of Kansas City, Missouri no later than January 31, 2023.
3. The District Manager is directed to provide copies of any comments made by the City of Kansas City, Missouri concerning the District’s 2023-2024 fiscal year budget to the Board of Directors of the District within seven (7) days of receipt.
4. The Officers and District Manager of the District are authorized to take such further actions as are reasonably necessary for the submission of the District’s 2023-2024 fiscal year budget to the City of Kansas City, Missouri as authorized by this resolution.

**RESOLUTION NO. 2023-01**

5. This Resolution shall take effect immediately.

PASSED by the Board of Directors of the Plaza East Community Improvement District on  
January 17, 2023.



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary

**EXHIBIT A**



**PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT**

**PROPOSED BUDGET FOR  
FISCAL YEAR 2024**

**Date:** January 17, 2023  
**CID Contact Information:** James Scott, Chairman (jscott@scottassociateskc.com)  
 4621 Paseo, Kansas City, MO 64110 (816) 822-8000  
**Political Subdivision or Not for Profit:** Political Subdivision  
**Date of and Ordinance No.:** December 20, 2012, Ordinance No. 121029

<b>PROJECTED INCOME</b>	<b>5/1/23 - 4/30/24</b>
<i>District Sales &amp; Use Tax</i>	141,806.00
<i>Interest</i>	445.00

**TOTAL PROJECTED INCOME** 142,251.00

<b>PROJECTED EXPENSES</b>	<b>5/1/23 - 4/30/24</b>
<b>Management</b>	
Administration	5,940.00
City of Kansas City - Annual Review	1,000.00
Insurance	1,666.00
Office Supplies	150.00
Accounting - Audit	4,250.00
Accounting	900.00
Subtotal	13,906.00

<b>District Services (security/maintenance/landscaping)</b>	
Services/Snow & Ice Removal	6,000.00
Maintenance / Security / Trash Pick-up	8,000.00
Landscaping (Mowing, Weed Trimming, Plant Replacement etc.)	50,000.00
Subtotal	64,000.00

<b>Capital Improvements</b>	
Capital Improvements	75,000.00
Subtotal	75,000.00

**Marketing** 0.00

**Operating Reserve** 1,435.00

<b>Miscellaneous</b>	
Miscellaneous	2,500.00
Subtotal	2,500.00

**TOTAL PROJECTED EXPENSES** 156,841.00

<b>PROJECTED BEGINNING BALANCE (5/1/2023)</b>	<b>\$303,417.00</b>
<b>TOTAL PROJECTED INCOME</b>	<b>\$142,251.00</b>
<b>TOTAL PROJECTED EXPENSES</b>	<b>\$156,841.00</b>
<b>PROJECTED ENDING BALANCE (4/30/2024)</b>	<b>\$288,827.00</b>

**NOTES:**

The Plaza East Community Improvement District ("District") was established by Ordinance No. 121029 of the City Council of the City of Kansas City on December 20, 2012. 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.

The District, pursuant to its Resolution 2013-06, approved by eligible voters by mail-in ballot on March 19, 2013, and certified by the District Board of Directors the same date, imposed a sales tax in the amount of 1.0% to fund Eligible Services for a period of fifty (50) years or until such time as the District is terminated, commencing July 1, 2013.

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

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

Reserve Fund equal to two months of projected operating expenses.	
Estimated Beginning Balance of Reserve Fund (5/01/2023)	\$11,528.78
Estimated Ending Balance of Reserve Fund (4/30/2024)	\$12,988.78

Insurance includes general liability and D&O insurance.

PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT APPOINTING OFFICERS OF THE DISTRICT.**

WHEREAS, pursuant to Ordinance No. 121029 passed on December 20, 2012, the City of Kansas City, Missouri approved the Petition to establish the Plaza East Community Improvement District (the "District");

WHEREAS, the District's Bylaws require the Board of Directors (THE "Board") of the District to appoint a Chairman, Vice-Chairman, Secretary and Treasurer at each annual meeting; and

WHEREAS, the Board of Directors desires to appoint a Chairman, Vice-Chairman, Secretary and Treasurer to serve as the officers of the District until the next annual meeting in accordance with the Bylaws.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLAZA EAST COMMUNITY IMPROVEMENT DISTRICT, AS FOLLOWS:

1. James Scott is the appointed Chairman of the District.
2. Craig Watson is the appointed Vice-Chairman of the District.
3. Arzelia Gates is the appointed Secretary of the District.
4. Ollie Gates is the appointed Treasurer of the District.

PASSED by the Board of Directors of the Plaza East Community Improvement District on January 17, 2023.



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James Scott, Chairman

ATTEST:



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Arzelia Gates, Secretary