

ANNUAL REPORT FOR FYE 2022 BY  
THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT

**Section I—General Information:**

Date: August 15, 2022

CID Contact: Daniel Cook c/o Cook & Riley, LLC,  
1034 S. Brentwood Blvd., Ste. 1550, St. Louis, MO 63117  
(314) 241-3314 or [dcook@cookriley.com](mailto:dcook@cookriley.com)

Type: Political subdivision

Formation: Ordinance # 120482—signed June 7, 2012

**Section II--Purpose:**

The general purpose of the District is to make certain improvements to the District Property in order increase the value and use of the land.

Additionally, the purposes of the District are to:

- (a) Pledge its revenues to fund the costs and fees associated with improvements and repairs within the District, including the costs of issuing any District Obligations;
- (b) Enter into contracts or other agreements in order to complete or cause completion of these improvements and repairs and fulfillment of the other purposes of the District;
- (c) Levy a retail sales/use tax in accordance with the Act (“District Sales Tax”);
- (d) Exercise any authorized purpose of the District pursuant to and in accordance with the Act.

**Services and Improvements**

The District will cause the design and implementation of various improvements and services located within and benefiting the District Property. Such improvements and services may be undertaken in multiple phases or may occur in one phase. The contemplated improvements and services consist of all such improvements and services authorized under the Act, including without limitation:

- (a) Installation, repair and maintenance of all improvements permitted by § 67.1461 of the Act including, but not necessarily limited to, landscaping, meeting facilities, traffic or parking improvements, sidewalks, utilities, streetscape and lighting;
- (b) The District may also provide cleaning, maintenance and security within the District, employ and/or contract for personnel and services necessary to carry out

the purposes of the District inclusive of advertising, and providing assistance to attract further investment within the District. The District may also acquire real and personal property within the District and lease or otherwise encumber or dispose of real and personal property within the District in accordance with the Act.

**Section III--Directors:**

As of the end of the 2022 fiscal year the following persons served as directors:

Julie Allen;  
Keith Henson;  
Rufus Lockwood;  
Danielle Morgan; and  
Trevor Ziegler.

Contact information for all of the directors is:  
3200 N. Ameristar Dr., Kansas City, MO 6416; (816) 414-7000.

**Section IV-- Revenue & Expenses:**

See the Attached report for revenues and expenses.

**Section V—Resolutions:**

Resolution No.	Name/Purpose of Resolution
2022-01	Ratifying any supplemental appropriations & expenditures for FYE 2022
2022-02	Approving the budget for the FYE 2023
2022-03	Approving auditors for the FYE 2022
2022-04	Selection of officers for the FYE 2023

Executed Resolutions are appended hereto.

**Section VI—Budget:**

The budget for the FYE 2023 was submitted to the City Clerk electronically on December 17, 2021.

The budget for the FYE 2023 was adopted by the District’s board of directors on January 18, 2022.

## SECTION IV

### REVENUE AND EXPENSES:

<b>INCOME:</b>		
a)		<b>\$145,752.74</b>
b)		
c)		
<b>TOTAL INCOME</b>		<b>\$145,752.74</b>
<b>EXPENSES:</b>		
I. Administrative:		
a) Legal services 2021 – 2022	\$10,000.00	
b) Annual Audit	\$4,000.00	
c) Filing fees for successor directors	\$0.00	
<b>SUB-TOTAL</b>	<b>\$14,000.00</b>	
II. Services:		
a) Landscaping improvements	\$110,758.38	
b) Fire & Safety	\$0.00	
c) Parking & Sidewalks	\$12,232.87	
d) Fountain	\$0.00	
<b>SUB-TOTAL</b>	<b>\$122,991.25</b>	
III. Capital Improvements		
a)	<b>\$0.00</b>	
b)		
c)		
<b>SUB-TOTAL</b>	<b>\$0.00</b>	
IV. Other		
a) Liability insurance	\$3,129.00	
b)		
c)		
<b>SUB-TOTAL</b>	<b>\$3,129.00</b>	
<b>EXPENSE TOTAL:</b>		
I. Administrative	\$14,000.00	
II. Services	\$122,991.25	
III. Capital Improvements	\$0.00	
IV. Other	\$3,129.00	
<b>TOTAL EXPENSES</b>	<b>\$140,120.25</b>	
<b>TOTAL INCOME</b>		<b>\$145,752.74</b>
<b>LESS TOTAL EXPENSES</b>		<b>\$140,120.25</b>
<b>BALANCE</b>		<b>\$5,632.49</b>

**THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT  
MINUTES OF 2021 ANNUAL MEETING OF  
THE BOARD OF DIRECTORS**

The annual meeting of the board of directors (hereinafter “the Board”) of The 210 Highway Community Improvement District (hereinafter “the District”) was held on Tuesday, January 19, 2021, commencing at 11:20 a.m. CST at the District’s offices at 3200 North Ameristar Dr., Kansas City, Missouri pursuant to notice duly given to the directors, the public and other interested parties. The meeting was also conducted via teleconference for some participants.

The following directors of the District were present in person or via telephone: Julie Allen, Keith Henson, Rufus Lockwood, Danielle Morgan and Trevor Ziegler. Also present, via Microsoft Teams, was Daniel Cook of Cook & Riley, LLC attorneys at law. Dan Cook explained that since at least three directors were present, a quorum was recognized.

The first order of business was to review the minutes of the annual meeting of the board held on January 28, 2020. The minutes of the January 28, 2020 annual meeting were reviewed and Julie Allen moved to approve the minutes; this motion was seconded by Trevor Ziegler and unanimously approved.

After some discussion, the board determined that the officers of the District for the FYE March 31, 2022 would be as follows:

- Keith Henson            Chairman
- Danielle Morgan        Treasurer
- Julie Allen             Secretary
- Keith Henson           Executive Director

Mr. Cook noted that this officer selection would be formally recognized via a resolution that the board would be voting on later in the meeting.

Next, the board considered Resolution 2021-01. This resolution ratifies and approves the expenditures made by the District for its FYE March 31, 2021 to the extent any of the expenditures have exceeded (or may exceed) the budget estimates. Julie Allen moved that resolution 2021-01 be approved; this motion was seconded by Trevor Ziegler and unanimously approved.

The Board then considered Resolution 2021-02 which provides a budget for the District for the FYE March 31, 2022. This Resolution and the attached budget documents (Exhibit “A” Budget & Budget Message) also estimate the budget items for the remainder of the FYE March 31, 2021. As with the TDD budget discussed in the previous meeting, Mr. Cook noted for the board that there was a significant impact on the

District's revenues from Covid 19. Danielle Morgan, the District Treasurer then provided the board with a high-level summary of this impact. Sales tax revenues are down more than 70% year-over-year. Ms. Morgan noted that the cinema was closed, their buffet was closed, and non-comped hotel nights were also down. Ms. Morgan also noted that governmental restrictions on closing times which require bars and restaurants to stop service at 10 pm were also negatively impacting taxable sales. As with the TDD's budget, Ms. Morgan explained that the CID's budget for the FYE 3/31/2022 was constructed conservatively based upon the District's current cash flow levels. This was done because no one knows for certain when governmental restrictions will be lifted or when people will again feel comfortable in group settings. After some discussion, Julie Allen moved that Resolution 2021-02 be approved; this motion was seconded by Trevor Lockwood and unanimously approved.

The Board then moved on to address Resolution 2021-03. This resolution authorizes the officers of the District to hire the firm of DSWA CPAs to conduct the annual audit of the district for the FYE March 31, 2021. It was noted that the fee for this year's audit, as proposed, is the same amount that was charged for the previous year's audit. Mr. Cook pointed out that one of the officers for the District should execute this engagement letter on behalf of the District and return it to him. Julie Allen moved that Resolution 2021-03 be approved; this motion was seconded by Trevor Ziegler and approved unanimously.

The next resolution addressed by the Board was Resolution 2021-04. This Resolution memorializes the officers selected by the board for the FYE March 31, 2022. A motion was made by Julie Allen to approve Resolution 2021-04. This motion was seconded by Trevor Ziegler and then unanimously approved by the board.

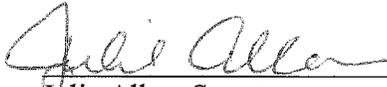
The next item on the agenda dealt with the impact of Covid 19 on the District's revenues. The board determined that Ms. Morgan's explanations surrounding the budget (Resolution 2021-02) were sufficient and they did not believe any additional discussion was required. There was one question regarding election costs which Mr. Cook explained related to the previous FYE (2020) but because of Covid had been billed in FYE 2021.

The final item on the agenda was insurance premiums. Mr. Cook had stated that the CID's rates had more than doubled over a period of 4-5 years which was a significantly higher rate of increase than the 210 Highway TDD or either of the St. Charles Districts. Mr. Cook stated he wanted to shop the rates to see if we were paying too much for the coverage offered by MOPERM. MOPERM has been the incumbent provider for years and Mr. Cook was not aware of when rates were last shopped on the market.

There being no other business to come before the Board, the meeting was adjourned on a motion made by Julie Allen, seconded by Rufus Lockwood and unanimously approved.

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Respectfully submitted,

  
Julie Allen, Secretary

1-26-2021  
Dated

**RESOLUTION NO 2022-01**

**THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT APPROVING SUPPLEMENTAL APPROPRIATIONS AND AUTHORIZING FURTHER ACTIONS RELATED THERETO.**

WHEREAS, The 210 Highway Community Improvement District (the “District”) is a Missouri Community Improvement District and political subdivision of the State of Missouri that was formed pursuant to sections 67.1401 to 67.1571, RSMo, and Ordinance No. 120482 of the City of Kansas City, Missouri (the “Ordinance”); and

WHEREAS, pursuant to the Act, the District adopted Resolution 2012-04 authorizing the submission of a sales tax question to the qualified voters of the District for the imposition of a one percent (1.0%) sales and use tax on sales in the District for a period of fifty (50) years from the date on which such tax is first imposed to fund the approved public infrastructure improvement project and eligible services to be undertaken by the District (“the Project”); and

WHEREAS, pursuant to the Act, the qualified voters in the District approved a one percent (1.0%) sales tax on June 26, 2012, as authorized by the Act, and the District levied this sales tax effective October 1, 2012; and

WHEREAS, as shown on the attached budget (Exhibit A), the District’s expenditures on certain items exceeded, or may exceed, the amounts appropriated for the fiscal year ending March 31, 2022; and

WHEREAS, it is necessary for the Board of Directors of the District to ratify and approve those expenditures that exceeded the amounts originally appropriated.

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

1. The expenditure of funds shown on Exhibit A which exceeded, or are expected to exceed, the amounts budgeted for the year ending March 31, 2022 are ratified and approved, and funds in excess of the respective budgeted amounts are appropriated.
2. The Chairman, Executive Director and Treasurer are authorized to take all actions necessary to carry out the intent of this Resolution.

Adopted January 18, 2022



Keith Henson, Chairman

ATTEST:



Julie Allen, Secretary

**RESOLUTION NO. 2022-02**

**THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT APPROPRIATING REVENUES FOR PAYMENT OF DISTRICT DEBTS, APPROVING A BUDGET; AND AUTHORIZING FURTHER ACTIONS RELATED THERETO.**

WHEREAS, The 210 Highway Community Improvement District (the “District”) is a Missouri Community Improvement District and political subdivision of the State of Missouri that was formed pursuant to sections 67.1401 to 67.1571, RSMo, and Ordinance No. 120482 of the City of Kansas City, Missouri (the “Ordinance”); and

WHEREAS, pursuant to the Act, the District adopted Resolution 2012-04 authorizing the submission of a sales tax question to the qualified voters of the District for the imposition of a one percent (1.0%) sales tax on sales in the District for a period of fifty (50) years from the date on which such tax is first imposed to fund the approved public infrastructure improvement project and eligible services to be undertaken by the District (“the Project”); and

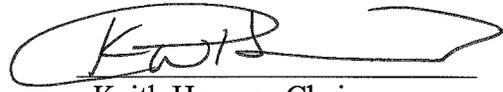
WHEREAS, pursuant to the Act, the qualified voters in the District approved a one percent (1.0%) sales tax on June 26, 2012, as authorized by the Act, and the District first levied this sales tax effective October 1, 2012; and

WHEREAS, the District reasonably anticipates that there will be sufficient funds available to the District from the Sales tax pay all the expenditures that the District will be reasonably expected to make during the next fiscal year.

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

1. The budget attached to this Resolution as Exhibit A (the “Budget”) for fiscal year beginning April 1, 2022 is approved.
2. The District reasonably anticipates that there will be sufficient funds available to the District from the sales tax to pay all other expenditures that the District will be reasonably expected to make during the next year.
3. The Executive Director and the other officers of the district are authorized to take all actions necessary to carry out the actions contemplated by and the intent of this Resolution.

Adopted January 18, 2022

A handwritten signature in black ink, appearing to read "KH", written over a horizontal line.

Keith Henson, Chairman

ATTEST:

A handwritten signature in black ink, appearing to read "Julie Allen", written over a horizontal line.  
Julie Allen, Secretary

## ANNUAL BUDGET FOR FY 2022-2023

This Annual Budget for the fiscal year ending 3/31/2023 of the 210 Highway Community Improvement District (the "CID" or "District") constitutes the proposed annual budget of the CID pursuant to Section 67.1471.2, RSMo. The Missouri Community Improvement District Act (the "Act") requires the CID to adopt an annual budget setting forth expected expenditures, revenues and rates of assessments and taxes of the CID. This budget sets forth **expected** revenues and expenditures of the CID as contemplated by its Board of Directors for the fiscal year beginning April 1, 2022 through March 31, 2023. Actual revenues and expenditures may vary due to a variety of factors that are unknown at this time, including, the costs of administration of the CID and the amount of taxable retail sales within the CID. There are no major changes to the fiscal year ending 3/31/2023 budget when compared to previous years' budgets in regard to the source of the CID's revenues or the types of expenditures that are being planned. This budget is not intended to and does not limit the CID or its Board of Directors in any way in the event that the actual revenues or expenditures vary from those stated herein.

### 1. FYE March 31, 2023 Expected Revenues

The revenues expected by the CID are based on the amount of taxable retail sales within the District in FYE 2022. Based on past performances of the retailers within the CID, it is estimated that such revenues will be approximately \$130,000. Please note that this is only a projection based on potential taxable retail sales within the CID and is subject to change. This is especially hard to predict this year in light of COVID-19.

### 2. FYE 2023 Expected Expenditures

The expected expenditures of the CID for the FYE 3/31/2023 are as follows: 1) approximately \$17,000 in funding for CID administrative and operating costs, including general office, legal, insurance and accounting costs; 2) approximately \$110,000 in funding for property maintenance/improvement and security in the District.

### 3. Rates of Taxes

The Board of Directors passed a resolution, which resolution was subsequently approved by the qualified voters of the District, imposing a sales tax upon all taxable retail sales within the District in the amount of one percent (1%). No use tax is imposed. The CID has not imposed any real property tax or special assessments.

### 4. FYE 3/31/2023 Budget and Comparative Revenues/Expenditures for FYE 3/31/2022 (Estimated)

See Attached.



**THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT AUTHORIZING THE EXECUTIVE DIRECTOR TO HIRE DSWA, CPAs TO CONDUCT THE ANNUAL AUDIT OF THE DISTRICT.**

WHEREAS, the 210 Highway Community Improvement District (“the District”) has received a proposal from DSWA to conduct the annual audit for the District’s fiscal year ending March 31, 2022 (copy attached); and

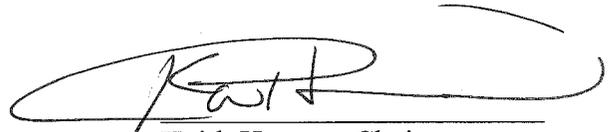
WHEREAS, DSWA has conducted audits of other Districts including the 210 Highway TDD, the St. Charles Riverfront TDD and the St. Charles Riverfront CID; and

WHEREAS, DSWA has reviewed the financial statements of the District in previous years and is familiar with the District’s expenses and revenue streams.

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

1. The Executive Director and the other officers of the District are authorized to engage DSWA to perform the audit for the fiscal year ending March 31, 2022.
2. This Resolution shall take effect immediately.

Adopted January 18, 2022



Keith Henson, Chairman

ATTEST



Julie Allen, Secretary

# DSWA

**Certified Public Accountants**  
A Professional Corporation

210 W. Ohio  
Butler, MO 64730  
Phone: 660-679-6571  
Toll Free: 888-287-1132  
Fax: 660-679-6575

1626 Hedges Plaza  
Nevada, MO 64772  
Phone: 417-667-6375  
Toll Free: 888-320-5106  
Fax: 417-667-6420

1118A Remington Plaza  
Raymore, MO 64083  
Phone: 816-331-4242  
Toll Free: 888-210-3560  
Fax: 816-322-4626

January 11, 2022

To the Board of Directors of  
The 210 Highway Community Improvement District  
c/o Cook and Riley, LLC  
505 N. 7<sup>th</sup> Street, Suite 1801  
St. Louis, Missouri 63101

We are pleased to confirm our understanding of the services we are to provide The 210 Highway Community Improvement District for the fiscal year ending March 31, 2022. We will audit the financial statements of the governmental activities and each major fund, including the notes to the financial statements, which collectively comprise the basic financial statements of the 210 Highway Community Improvement District as of and for the fiscal year ending March 31, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement The 210 Highway Community Improvement District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the 210 Highway Community Improvement District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Budget to actual comparisons, General Fund

We understand the document will not include the management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

**Audit Objective**

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the 210 Highway Community Improvement

District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the 210 Highway Community Improvement District's financial statements. Our report will be addressed to the Board of Directors of the 210 Highway Community Improvement District. We will issue a written report upon completion of our audit of the 210 Highway Community Improvement District's financial statements. Our report will be addressed to the Board of Directors of the 210 Highway Community Improvement District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are 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 opinions, we may decline to express an opinion or to issue a report, or may withdraw from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance and other matters will each include a paragraph that states that the purpose of the report is solely to describe the scope of testing of internal control over financial reporting and on compliance on other matters, and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over financial reporting or on compliance, and that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the 210 Highway Community Improvement District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Management Responsibilities**

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. You agree to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible 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, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. 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, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 government 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 government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy fraud, and compliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting 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. We will plan and perform the audit to obtain reasonable rather than absolute 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 entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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 and *Government 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, any fraudulent financial reporting, or misappropriation of assets that come 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 later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial

statements, compliance with laws, regulations, contracts, grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the entity 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. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the 210 Highway Community Improvement District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Engagement Administration, Fees, and Other**

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing. We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

B.G. Wolfe, Jr. is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$4,200. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered upon completion and delivery of the audit. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to The 210 Highway Community Improvement District 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.

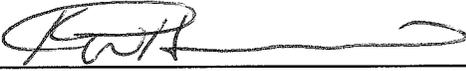
Very truly yours,

*DSWA Certified Public Accountants, PC*

DSWA, Certified Public Accountants, P.C.

RESPONSE:

This letter correctly sets forth the understanding of The 210 Highway Community Improvement District.

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

Title: Chairman

Date: 1-18-2022

**RESOLUTION NO 2022-04**

**THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT**

**RESOLUTION OF THE 210 HIGHWAY COMMUNITY IMPROVEMENT DISTRICT  
RECONIZING THE OFFICERS APPOINTED AT THE ANNUAL MEETING THROUGH  
MARCH 31, 2022.**

WHEREAS, The 210 Highway Community Improvement District (the "District") is a Missouri Community Improvement District and political subdivision of the State of Missouri that was formed pursuant to sections 67.1401 to 67.1571, RSMo, and Ordinance No. 120482 of the City of Kansas City, Missouri (the "Ordinance"); and

WHEREAS, pursuant to the Act, officers and directors shall be representatives of the property owners/business owners within the District.

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

1. The following individuals have been appointed to the positions to the right of their names:

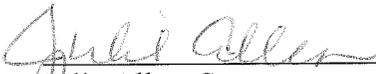
Keith Henson	Chairman
Danielle Morgan	Treasurer
Julie Allen	Secretary
Keith Henson	Executive Director

2. The officers named above shall begin their duties effective after the close of today's meeting and shall continue in their positions until they resign, are replaced or are no longer qualified as a representative of the property owner.

Adopted January 18, 2022

  
Keith Henson, Chairman

ATTEST

  
Julie Allen, Secretary