

**ANNUAL REPORT FOR  
PERFORMING ARTS  
COMMUNITY IMPROVEMENT DISTRICT "CID"**  
For the Fiscal Year Ended April 30, 2022

**SECTION 1**

**Date:** August 25, 2022

**CID Contact Information:** Amanda Yoder  
Lathrop GPM LLP  
2345 Grand Blvd., Suite 2200  
Kansas City, MO 64108  
816.460.5810

**Political Subdivision or Not-for-Profit:** Political Subdivision

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

**SECTION II**

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

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

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

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

**SECTION III**

***BOARD MEMBERS AS OF DATE OF THIS REPORT:***

Bill Miller (bmiller@kauffmancenter.org)  
Jeffrey Williams (Jeffrey.Williams@kcmo.org)  
Paul Schofer (pschofer@kauffmancenter.org)  
Tammy Queen (Tammy.Queen@kcmo.org)  
Matthew Muckenthaler (Matthew.Muckenthaler@kcmo.org)  
Barry Myers (bmyers@kauffmancenter.org)  
Krysten Carnes (kcarnes@mmkf.org)  
Kimiko Gilmore (Kimiko.Gilmore@kcmo.org)  
Colby Jones (Treasurer; not Board member)(cjones@kauffmancenter.org)

**SECTION IV**

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

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

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



## 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**

PERFORMING ARTS CID

**A. Receipts**

		FUNDS - Report in whole dollars				
		TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund
1. Total property tax	\$	0	\$	\$	\$	\$
2. Total sales tax		131,966			131,966	
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. Use Tax		21,056			21,056	
b. Intergovernmental receipts from Kansas City		189,750			189,750	
c.		0				
d.		0				
e.		0				
f.		0				
g.		0				
h.		0				
i. <b>TOTAL</b>						
Sum of lines 14a-h	\$	210,806	\$	0	\$	210,806
15. <b>SUBTOTAL</b>						
Sum of items 1-14i	\$	342,772	\$	0	\$	342,772

**Part I - FINANCIAL STATEMENT - Continued**

**PERFORMING ARTS CID  
A. Receipts - Continued**

*FUNDS - Report in whole dollars*

	<b>TOTAL all funds</b>	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Project Fund</b>	<b>Fund</b>
<b>15. SUBTOTAL</b> <i>(from page 3)</i>	\$ 342,772	\$ 0	\$ 0	\$ 342,772	\$ 0
<b>16. Charges for Services</b>					
a.	0				
b.	0				
c.	0				
<b>d. 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				
<b>e. TOTAL</b> <i>Sum of lines 17a-d</i>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>18. Interest earned</b>	0				
<b>19. Fines, costs, and forfeitures</b>	0				
<b>20. Rents</b>	0				
<b>21. Donations</b>	0				
<b>22. Other receipts and transfers</b>					
a. Payments in lieu of taxes	40,000			40,000	
b.	0				
c. Interfund transfers	0	18,011		-18,011	
<b>d. TOTAL</b> <i>Sum of lines 22a-c</i>	\$ 40,000	\$ 18,011	\$ 0	\$ 21,989	\$ 0
<b>23. TOTAL RECEIPTS</b> <b>Sum of items 15 through 22d</b>	\$ 382,772	\$ 18,011	\$ 0	\$ 364,761	\$ 0

PLEASE CONTINUE WITH **DISBURSEMENTS** ON PAGE 5

**Part I - FINANCIAL STATEMENT - Continued**

PERFORMING ARTS CID

**B. Disbursements (by function)**

*FUNDS - Report in whole dollars*

	<b>TOTAL all funds</b>	General Fund	Debt Service Fund	Project Fund	Fund
1. Highways and streets	\$ 0	\$	\$	\$	\$
2. Financial administration	5,893	5,893			
3. Central administration	0				
4. Fire	0				
5. Parks and recreation	0				
6. Solid waste management	0				
7. Sewerage	0				
8. Water supply system	0				
9. Hospitals	0				
10. Health (other than hospital)	0				
11. Police	0				
12. Judicial and legal	7,960	7,960			
13. Correctional institutions	0				
14. Probation	0				
15. General public buildings	224,020			224,020	
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>	\$ 237,873	\$ 13,853	\$ 0	\$ 224,020	\$ 0

**Part I - FINANCIAL STATEMENT - Continued**

PERFORMING ARTS CID

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

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund
<b>23. SUBTOTAL</b> <i>(from page 5)</i>	\$ 237,873	\$ 13,853	\$ 0	\$ 224,020	\$ 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					
<b>a.</b> INSURANCE	4,158	4,158			
<b>b.</b>	0				
<b>c.</b>	0				
<b>31.</b> Interfund transfers	0				
<b>32. TOTAL DISBURSEMENTS</b> <b>(by function)</b> <b>Sum of items 23-31</b>	\$ 242,031	\$ 18,011	\$ 0	\$ 224,020	\$ 0
<b>C. Disbursements (by object)</b>					
<b>1.</b> Salaries	0				
<b>2.</b> Fringe benefits	0				
<b>3.</b> Operations	242,031	18,011		224,020	
<b>4. SUBTOTAL</b> <b>Sum of items C1-3</b>	\$ 242,031	\$ 18,011	\$ 0	\$ 224,020	\$ 0

PLEASE CONTINUE WITH **DISBURSEMENTS** ON PAGE 7

**Part I - FINANCIAL STATEMENT - Continued**

PERFORMING ARTS CID

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

	FUNDS - Report in whole dollars				
	TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund
<b>4. SUBTOTAL</b> <i>(from page 6)</i>	\$ 242,031	\$ 18,011	\$ 0	\$ 224,020	\$ 0
<b>5. Capital expenditures - Specify</b>					
a.	0				
b.	0				
c.	0				
d.	0				
e.	0				
f.	0				
g.	0				
<b>6. Interfund transfers - Specify</b>					
a.	0				
b.	0				
<b>7. TOTAL DISBURSEMENTS</b> <b>(by object)</b> <b>Sum of items 4-6b</b>	\$ 242,031	\$ 18,011	\$ 0	\$ 224,020	\$ 0

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

**Part I - FINANCIAL STATEMENT - Continued**

PERFORMING ARTS CID

**D. Statement of Indebtedness  
Continued**

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

**E. Interest on Debt**

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

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

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

Tax Rates Funds - Specify	Tax rate (per \$100)
1. SALES TAX	1.0000
2. USE TAX	1.0000
3.	
4.	
5.	
6.	

**Part II - FINANCIAL STATEMENT SUMMARY**

FUNDS - Report in whole dollars					
	TOTAL all funds	General Fund	Debt Service Fund	Project Fund	Fund
A. Beginning balance	\$ 231,255	\$ 0	\$ 0	\$ 231,255	\$
B. Total receipts	382,772	18,011	0	364,761	0
C. Total disbursements	242,031	18,011	0	224,020	0
D. Ending balance	\$ 371,996	\$ 0	\$ 0	\$ 371,996	\$ 0

**NOTES**

*Please use this space to provide additional explanations if the space provided for any item was not sufficient. Be sure to reference the item number.*

# EXHIBIT B

RESOLUTION NO. 2022-02

## THE PERFORMING ARTS COMMUNITY IMPROVEMENT DISTRICT

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

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

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

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

Adopted this 8<sup>th</sup> day of April, 2022.



Bill Miller, Chairman

Attest:



Matthew Muckenthaler, Secretary

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

	FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23	
	Budget	Actual (audited accrual basis)	Budget	Actual (audited accrual basis)	Budget	Actual (unaudited-cash basis)	Budget	Actual (unaudited-cash basis)	Proposed Budget	Actual YTD 4/01/22	Projected 4/30/22	Proposed Budget
<b>Revenue:</b>												
CID Sales/Use Tax Revenue	\$200,000	\$189,720	\$210,000	\$211,589	\$200,000	\$227,284	\$110,000	\$60,164	\$110,000	\$137,011	\$150,000	\$230,000
Planned Use of Fund Balance	\$36,500	\$0	\$0	\$0	\$22,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$677	\$0	\$85	\$0	\$633	\$0	\$86	\$0	\$0	\$0	\$0
4th Amend/Coop Agreement									\$120,000	\$189,750	\$189,750	\$0
Received for FYE 4/30/21									\$20,000	\$20,000	\$20,000	\$105,000
Projected for FYE 4/30/22									\$0	\$0	\$0	\$20,000
KC Convention Hotel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Settlement	\$0	\$332,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$236,500</b>	<b>\$522,397</b>	<b>\$210,000</b>	<b>\$211,674</b>	<b>\$222,236</b>	<b>\$227,917</b>	<b>\$110,000</b>	<b>\$60,250</b>	<b>\$250,000</b>	<b>\$346,761</b>	<b>\$359,750</b>	<b>\$355,000</b>
<b>Expense:</b>												
Legal - Operating	\$25,000	\$137,835	\$20,000	\$24,241	\$15,000	\$10,886	\$12,000	\$8,263	\$12,000	\$6,450	\$7,959	\$12,000
Accounting/Audit	\$7,000	\$6,000	\$11,000	\$8,213	\$4,000	\$4,533	\$9,000	\$6,434	\$9,000	\$5,807	\$5,807	\$7,000
Insurance	\$2,500	\$2,442	\$3,000	\$3,193	\$3,200	\$3,791	\$3,791	\$3,944	\$3,944	\$4,158	\$4,158	\$4,500
Miscellaneous Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes/Fees	\$1,000	\$350	\$1,000	\$0	\$0	\$0	\$500	\$60	\$500	\$63	\$73	\$500
Other	\$1,000	\$76	\$0	\$44	\$36	\$60	\$0	\$0	\$0	\$0	\$0	\$0
Repairs and Maintenance	\$200,000	\$37,250	\$175,000	\$177,304	\$200,000	\$139,846	\$150,000	\$139,142	\$150,000	\$160,505	\$160,505	\$165,000
Capital Repairs (From Reserve)	\$0	\$0	\$0	\$0	\$0	\$292,338	\$50,000	\$67,857	\$50,000	\$0	\$49,361	\$100,000
Transfer to City	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repayment of Advance	\$0	\$429,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$236,500</b>	<b>\$613,862</b>	<b>\$210,000</b>	<b>\$212,995</b>	<b>\$222,236</b>	<b>\$451,454</b>	<b>\$225,291</b>	<b>\$225,700</b>	<b>\$225,444</b>	<b>\$176,983</b>	<b>\$227,863</b>	<b>\$289,000</b>
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>(\$91,465)</b>	<b>\$0</b>	<b>(\$1,321)</b>	<b>\$0</b>	<b>(\$223,537)</b>	<b>(\$115,291)</b>	<b>(\$165,450)</b>	<b>\$24,556</b>	<b>\$169,778</b>	<b>\$131,887</b>	<b>\$66,000</b>