

**Noland Road Community Improvement District
Independence, Missouri
Annual Report for Fiscal Year Ending June 30, 2020**

The Noland Road Community Improvement District ("District") was formed on December 15, 2014, by adoption of Ordinance No. 18400 by the City Council of the City of Independence, Missouri, approving the Petition to Establish the Noland Road Community Improvement District ("Petition"). The District is a political subdivision created under the authority of Sections 67.1401 through 67.1571 of the Revised Statutes of Missouri, otherwise known as the Missouri Community Improvement District Act ("Act") and is transacting business and exercising the powers granted by the Act. This Annual Report has been prepared pursuant to Section 67.1471.4 of the Act.

On March 17, 2015, qualified voters within the District approved the imposition of a three-quarters of one percent (0.75%) sales tax ("Sales Tax") on all eligible retail sales within the District for a period of 25 years. The District levied the Sales Tax effective July 1, 2015 in order to fund the District's improvements and services as set forth in the Petition.

Copies of the resolutions adopted by the District during the fiscal year beginning July 1, 2019 and ending June 30, 2020 are attached.

The following persons served on the District's board of directors during the fiscal year ending June 30, 2020: Karen Downey, Ken McClain, Carlos Ledezma, Louis D. Pack, and Charlie Franklin.

A copy of the Missouri Local Government Financial Statement for the fiscal year ending June 30, 2020 is enclosed.

NOLAND ROAD COMMUNITY IMPROVEMENT DISTRICT

EXTENDING SIGNAGE REPLACEMENT INCENTIVES

Adopted July 11, 2019

WHEREAS, at a meeting held May 18, 2017, the Board of Directors adopted Resolution 2017-02 setting forth guidelines relating to, among other things, signage of businesses located within the District; and

WHEREAS, at a work session held June 15, 2017, the final version of the Design Guidelines and Revitalization Plan was distributed which set forth that for an approximate 18-month period, the District would offer an incentive to eligible applicants by covering the entire cost of a sign improvement or replacement and further provided that the start and end dates of said incentive period would be at the discretion of the Board of Directors; and

WHEREAS, at a meeting held February 17, 2018, the Board of Directors approved a revised Sign Improvements Program Overview which provided that before a property owner receives funding assistance, the property must be declared a blighted area; and

WHEREAS, at a meeting held October 18, 2018, the Board of Directors adopted Resolution 2018-06, which authorized and approved the Public Use License Agreement and Declaration of Blight, between the District and the City of Independence, which, among other things, declared certain properties within the District as blighted (en masse as opposed to a case-by-case basis); and

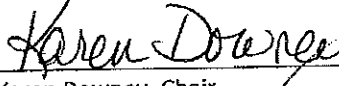
WHEREAS, the City of Independence adopted the Public Use License Agreement and Declaration of Blight on November 19, 2018, pursuant to Ordinance No. 18926; and

WHEREAS, because certain properties within the District did not receive a declaration of blight in a timely manner, the implementation of the incentive program was delayed; and

WHEREAS, because of this delay, the District desires to extend the incentive program for an additional two years beginning January 1, 2019 and ending December 31, 2020;

THEREFORE, BE IT RESOLVED, that the signage replacement incentive to eligible applicants will be extended for an additional two-year period beginning January 1, 2019 and ending December 31, 2020.

APPROVED:



Karen Downey, Chair

ATTEST:



NOLAND ROAD COMMUNITY IMPROVEMENT DISTRICT

**POLICY TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST
AND SUBSTANTIAL INTERESTS FOR CERTAIN OFFICIALS**

Adopted July 11, 2019

WHEREAS, because the District is a political subdivision, the District and its Board of Directors are subject to the conflict of interest and financial disclosure provisions of Sections 105.483 to 105.492, Revised Statutes of Missouri ("RSMo"), in such years that the District's annual operating budget is in excess of One Million Dollars (\$1,000,000.00); and

WHEREAS, pursuant to Section 105.485.4, RSMo, the District must adopt its policy establishing the standards by which certain District officials are to disclose to the Missouri Ethics Commission ("Commission") potential conflicts of interest and substantial interests ("Policy"); and

WHEREAS, the Board of Directors adopted a Policy on June 16, 2016 (Resolution 2016-01) and subsequently adopted a revised Policy on September 21, 2017 (Resolution 2017-07); and

WHEREAS, the Board of Directors desires to re-adopt its Policy as set forth below;

THEREFORE, BE IT RESOLVED THAT:

1. **Declaration of Policy.** The proper operation of government requires that public officials and employees be independent, impartial and responsible to the people; that government decisions and policy be made in the proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, there is hereby established a procedure for disclosure by certain officials and employees of private financial or other interests in matters affecting the city.
2. **Conflicts of Interest.**
 - a. All elected and appointed officials and employees of the District must comply with Section 105.454, RSMo, on conflicts of interest, as well as any other state law governing official conduct.
 - b. Any member of the District who has a "substantial or private interest" in any measure, bill, order or ordinance proposed or pending before such governing body must disclose that interest to the Secretary of such body and such disclosure shall be recorded in the appropriate journal of the governing body. Substantial or private interest is defined as ownership by the individual, his spouse, or his dependent children, whether singularly or collectively, directly or indirectly of: (1) 10% or more of any business entity; or (2) an interest having a value of Ten Thousand Dollars \$10,000 or more; or (3) the receipt of a salary, gratuity, or other compensation or remuneration of Five Thousand Dollars \$5,000 or more, per year from any individual, partnership, organization, or association within any calendar year,
3. **Disclosure Reports.** Each Director and candidate for a Director position shall disclose the following information by May 1 or the appropriate deadline as referenced in Section 105.487, RSMo, if any such transactions occurred during the previous year.

- a. For such person, and all persons within the first degree of consanguinity or affinity of such person, the date and the identities of the parties to each transaction with a total value in excess of Five Hundred Dollars (\$500.00), if any, that such person had with the District, other than compensation received as an employee or payment of any tax, fee or penalty due to the District, and other than transfers for no consideration to the District.
- b. The date and the identities of the parties to each transaction known to the person with a total value in excess of Five Hundred Dollars (\$500.00), if any, that any business entity in which such person had a substantial interest, had with the District, other than payment of any tax, fee or penalty due to the District or transactions involving payment for providing utility service to the District, and other than transfers for no consideration to the District.
- c. The Executive Director and candidates for that position also shall disclose by May 1, or the appropriate deadline as referenced in Section 105.487, RSMo, the following information for the previous calendar year:
 - (i) The name and address of each of the employees of such person from whom income of One Thousand Dollars (\$1,000.00) or more was received during the year covered by the statement;
 - (ii) The name and address of each sole proprietorship that he owned; the name, address and the general nature of the business conducted of each general partnership and joint venture in which he was a partner or participant; the name and address of each partner or co-participant for each partnership or joint venture unless such names and addresses are filed by the partnership or joint venture with the Secretary of State; the name, address and general nature of the business conducted of any closely-held corporation or limited partnership in which the person owned ten percent (10%) or more of any class of the outstanding stock or limited partnership units; and the name of any publicly traded corporation or limited partnership which is listed on a regulated stock exchange or automated quotation system in which the person owned two percent (2%) or more of any class of outstanding stock, limited partnership units or other equity interests;
 - (iii) The name and address of each corporation for which such person served in the capacity of a director, officer or receiver.

4. Filing of Reports.

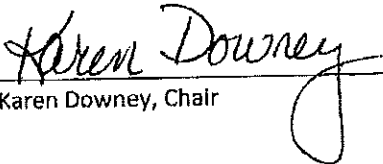
- a. The Financial Statements shall be filed at the following times, but no person is required to file more than one Financial Statement in any calendar year:
 - (i) Every person required to file a Financial Statement shall file the Financial Statement annually not later than May 1 and the Financial Statement shall cover the calendar year ending the immediately preceding December 31; provided that Director may supplement the Financial Statement to report additional interests acquired after December 31 of the covered year until the date of filing of the Financial Statement;

- (ii) Each person appointed to office shall file the Financial Statement within thirty (30) days of such appointment or employment covering the calendar year ending the previous December 31;
 - (iii) Every candidate required to file a Financial Statement shall file no later than fourteen (14) days after the close of filing at which the candidate seeks election. The time period of this Financial Statement shall cover the twelve (12) months prior to the closing date of filing for candidacy.
- b. Financial Statements giving the financial information required in Section 3 herein shall be filed with the Board of Directors and the Commission. The Financial Statements shall be made available for public inspection and copying during normal business hours.

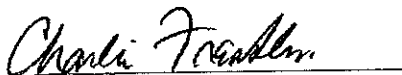
5. Penalties.

- a. Members of the District's Board of Directors receive no compensation from the District for the performance of their services to the District, except for reimbursement of actual costs incurred in the performance of their services to the District, if any. The Executive Director is compensated for services provided to the District.
 - b. In the event anyone required to file a Financial Statement under this Policy fails to file, the District may withhold reimbursement of any actual costs incurred by or compensation otherwise payable to such person in the performance of their services to the District until the failure to file is cured.
6. A certified copy of this Resolution shall be sent within ten (10) days of its adoption to the Commission.
7. The Chairman, Vice Chairman, Executive Director, and the Secretary are authorized and directed to carry out any act or perform any duty contemplated by the Policy.
8. This Resolution shall be effective immediately and shall be in full force and effect from and after the date of its passage and approval and shall remain in effect for two (2) years from the date of passage.

APPROVED:


Karen Downey, Chair

ATTEST:



NOLAND ROAD COMMUNITY IMPROVEMENT DISTRICT

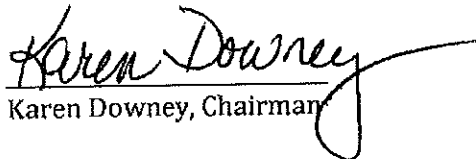
**Authorizing Executive Director to Enter into
Contracts with Palmer Lawn Professionals, Inc.**

Approved August 15, 2019

WHEREAS, the Board of Directors of the Noland Road Community Improvement District ("District") has approved and authorized certain landscape improvements at Fair Park, located at Fair and Noland Roads;

THEREFORE, BE IT RESOLVED, that Gerry Winship, in his capacity as the Executive Director of the District, is hereby authorized and empowered to enter into a contract or contracts with Palmer Lawn Professionals, Inc., a Missouri corporation ("Palmer"), for the landscape improvements in amounts not to exceed One Hundred Fifty Thousand Dollars (\$150,000) and is further authorized to take such other action as he deems necessary or appropriate to carry out the District's obligations under the contract(s) with Palmer.

APPROVED:


Karen Downey, Chairman

ATTEST:



NOLAND ROAD COMMUNITY IMPROVEMENT DISTRICT

**AUTHORIZE OPENING OF NEW BANK ACCOUNT;
TRANSFER EXISTING FUNDS;
AND DESIGNATE AUTHORIZED SIGNATORIES**

Approved by the Board of Directors on February 20, 2020

WHEREAS, the Noland Road Community Improvement District ("District") currently has an account in the name of the District at Enterprise Bank ("Enterprise"); and

WHEREAS, the District desires to open an account with Central Bank of the Midwest ("Central Bank") and transfer the existing Enterprise funds into the Central Bank account; and

WHEREAS, the District desires to designate authorized signatories on the Central Bank account;

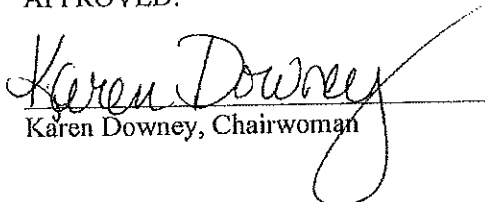
THEREFORE, BE IT RESOLVED, that the District authorizes and approves the opening of an account with Central Bank; and

FURTHER RESOLVED, that the District authorizes transferring all existing funds from Enterprise to Central Bank; and

FURTHER RESOLVED, that the following persons are hereby designated as authorized signatories on the Central Bank account, authorized to sign checks, drafts, withdrawal slips, and any other orders for the payment of money, whether by paper, electronic, or any other means relating to the Central Bank account:

Karen Downey
Charles Franklin
Gerald Winship
Louis D. Pack
Ken B. McClain
Carlos Ledezma

APPROVED:


Karen Downey, Chairwoman

ATTEST:



NOLAND ROAD COMMUNITY IMPROVEMENT DISTRICT

Resolution 2020:02

APPROVING BUDGET AND APPROPRIATING REVENUE FOR DISTRICT OPERATIONS

Adopted June 18, 2020

WHEREAS, by Ordinance No. 18400, adopted December 15, 2014, and pursuant to the Community Improvement District Act, Sections 67.1401 *et seq.*, RSMo ("Act"), the City Council of Independence, Missouri approved the Petition to Establish the Noland Road Community Improvement District, thereby creating the Noland Road Community Improvement District ("District"); and

WHEREAS, by Resolution No. 2015-03 dated January, 2015 the District authorized imposition of a three-quarters of one percent (0.75%) sales tax (the "Sales Tax") on all retail sales made within the District, subject to approval by the qualified voters in accordance with the Act and to the limitations set forth in Section 67.1545, RSMo, for a maximum period of twenty five (25) years after the date upon which the Sales Tax first becomes effective; and


WHEREAS, pursuant to Section 67.610 RSMo, the District is required to budget expenditures and appropriate funds for the fiscal year ending June 30, 2021; and

WHEREAS, the District desires to adopt a budget setting forth the District's projected revenues and expenditures and to appropriate funds for operations for the fiscal year beginning July 1, 2020 and ending June 30, 2021;

THEREFORE, BE IT RESOLVED THAT:

1. The budget ("Budget") attached to this Resolution for fiscal year beginning July 1, 2020 and ending June 30, 2021, is approved.
2. The District reasonably anticipates that there will be sufficient funds available to the District from the Sales Tax and other revenues of the District to pay all administrative expenditures that the District is reasonably expected to incur.
3. The District appropriates revenues as set forth in the Budget for fiscal year ending June 30, 2021.
4. The appropriate officers of the District are authorized to take all actions necessary to carry out the actions contemplated by and the intent of this Resolution.

APPROVED:


Karen Downey, Chairwoman

ATTEST:



**THE NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
2020-2021 BUDGET**

as approved June 18, 2020

For the Fiscal Period July 1, 2020 and ending June 30, 2021

Budget Message –

The Noland Road Community Improvement District (the District) is a political subdivision recognized by the City of Independence, Missouri and the State of Missouri.

Revenues – Revenues for the District are based on .75%, or three quarters of one percent for the budget period as indicated above. These are unchanged from the prior year. Based on "Exhibit C" of the "Petition to Establish the Noland Road Community Improvement District" budgeted revenues were estimated at \$1.5 million annually subsequent to the year in which the District was formed. For the purposes of the budget period listed above, \$1,500,000 in revenue is estimated to be collected from July 1, 2020, through June 30, 2021. The District is assessed on a quarterly basis certain amounts which require collection by the City of Independence for related development agreements which are shown on the budget at "Quarterly Distribution to City for TIF Projects", these funds are provided to the District by the Missouri Department of Revenue but are not available for disbursement by the District.

Project Costs – The District has initiated significant planning for various projects along the Noland Road Corridor. These Projects are in various stages of completion based on the nature and timing of the Project. In the 2020-2021 Budget, the District's primary use of funds is in relation to the I-70 & Noland Road Interchange along I-70 (Bridge Project). This Bridge Project consists of a bridge signage feature, pedestrian overhead lighting feature mounted in the bridge column, a column monument feature with Independence and Noland Road logo signage, decorative fence enhancements and other features as approved by the Board. The District is awaiting various approvals in order to move forward on this important project. However, the Board has carried over the budgeted amounts from the 2019-2020 budget. The Bridge Project is set to commence construction pending approval and is anticipated to be 50-75% complete by the end of the District's fiscal year dated June 30, 2021. The remainder of the Bridge Project is forecasted to be completed in the fall of 2022. The District has also initiated several projects deemed appropriate for the District as listed on the Budget.

Operating Expenditures – The District has budgeted certain operating and administrative costs as approved by the Board. These costs include the operation of an office along Noland Road, staff salaries and certain items required to operate the District. Costs incurred may be directly related to specific Projects listed in the Project listing.

Funds – In the prior year the District approved and provided for additional funds to track and measure specific budgeted project costs and if applicable, related debt. The District did not fund or account for these funds in the prior year and as a result has not created or expended funds related to these budgeted amounts. The District has not budgeted specific project amounts outside of the general fund held by the District, but as projects and timelines are developed specific funds may be created, or amended for that purpose.

Revised Budget – The nature, extent, and timing of certain projects and related budgets may require the issuance of debt, as a result, the Board may elect to prepare and revise this budget prior to June 30, 2021.

**NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Proposed Budget			
2020-2021 Budget			
	Operating Fund Budget	Debt Service Budget	Project Funds
Source of Budget Dollars			
Beginning Fund Balance	\$ 3,500,000		
REVENUES			
Revenue Funds:			
CID Sales Tax Revenues	1,500,000		
Interest Revenue	40,000		
TOTAL REVENUES	1,540,000		
Use of Budget dollars			
EXPENDITURES			
Quarterly Distribution to City for TIF Projects	(300,000)		
Funds available for the District	4,740,000		
Operating Expenditures:			
Project costs			
I-70 Noland Road Interchange - Bridge Project			
Total Bridge Estimate @75% completion			
\$3,262,831.75 x75%	2,447,049		
Fair + Noland Road Pkwy	160,000		
Business Development	225,000		
Street Signage	75,000		
Façade Improvement	200,000		
Other Projects	100,000		
Total Estimated Project Costs	3,207,049		
Legal fees	65,000		
Accounting fees	30,000		
Administration	90,000		
Other district operating costs	22,951		
TOTAL EXPENDITURES	3,415,000		
TRANSFERS TO/(FROM) OTHER FUNDS			
EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ (2,175,000)		
FUND BALANCE AT THE END OF THE YEAR - estimate	1,325,000		

**NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Proposed Budget			
2019-2020 Budget			
	Operating Fund Budget	Debt Service Budget	Project Funds
Source of Budget Dollars			
Beginning Fund Balance	\$ 2,900,000		
REVENUES			
Revenue Funds:		\$	\$
CID Sales Tax Revenues	1,560,000		
TOTAL REVENUES	1,560,000		
Use of Budget dollars			
EXPENDITURES			
Quarterly Distribution to City for TIF Projects	(260,000)	-	-
Funds available for the District	4,200,000		
Operating Expenditures:			
Project costs			
I-70 Noland Road Interchange - Bridge Project			
Total Bridge Estimate @75% completion			
\$3,262,831.75 x75%	2,447,049		
LED Light Program	100,000		
Sign Program	200,000		
Streetscape Beautification Costs	250,000		
Other District Projects	100,000		
Service and Maintenance	50,000		
Total Estimated Project Costs	3,147,049		
Legal fees	65,000	-	-
Accounting fees	27,500	-	-
Administration	90,000	-	-
Other district operating costs	20,451	-	-
TOTAL EXPENDITURES	3,350,000	-	-
TRANSFERS TO/(FROM) OTHER FUNDS		-	-
EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ (2,050,000)	\$ -	\$ -
FUND BALANCE AT THE END OF THE YEAR - estimate	850,000.00		

**NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Proposed Budget			
	Operating Fund Budget	Debt Service Budget	Project Funds
REVENUES			
Revenue Funds:	\$ 1,500,000	\$ -	\$ -
CID Sales Tax Revenues			
TOTAL REVENUES			
EXPENDITURES			
Quarterly Distribution to City for TIF Projects	(260,000)	-	-
Funds available for the District	1,240,000	-	-
Operating Expenditures:			
Project costs	374,000		
I-70 Noland Road Interchange	125,000		
Project Costs	200,000		
Sign Removal/Replacement	280,000		
Streetscape Beautification Costs	70,000		
Legal fees	35,000		
Accounting fees	88,000		
Administration	50,000		
Service & Maintenance	38,000		
Other district costs			
TOTAL EXPENDITURES	1,240,000	-	-
TRANSFERS TO/(FROM) OTHER FUNDS			
EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	\$ -	\$ -	\$ -
Fund balance at the beginning of the year - estimate	2,225,000.00		
FUND BALANCE AT THE END OF THE YEAR - estimate	2,225,000.00		

2.0408%

**NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
BUDGET
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

	<u>Proposed Budget</u>		Through 3/31/17		% of Budget
	<u>Operating Fund Budget</u>	<u>Debt Service Budget</u>	<u>Project Funds</u>		
REVENUES					
Revenue Funds:	\$ 1,470,000	\$ -	\$ -	\$ 1,177,722.79	\$ 1,102,500.00
CID Sales Tax Revenues					
TOTAL REVENUES					
EXPENDITURES					
Quarterly Distribution to City for TIF Proj	(150,000)	-	-	(145,581.21)	(112,500.00)
Reimbursable costs					
Funds available for the District	1,320,000	-	-	\$ 1,032,141.58	\$ 990,000.00
 Operating Expenditures:					
Planning and design	48,000	-	-	<i>Coded to Project Costs</i> 48,868.48	36,000.00
Legal fees	48,000	-	-	14,059.50	19,500.00
Accounting fees	25,000	-	-	1,201.04	18,750.00
Administration	25,000	-	-	1,045.00	2,625.00
Insurance costs	3,500	-	-		18,375.00
Other district costs	24,500	-	-		266,250.00
Project costs	355,000	-	790,000	135,386.74	
TOTAL EXPENDITURES	530,000	-	790,000	200,580.76	361,500.00
 TRANSFERS TO/(FROM) OTHER FUN	 (790,000)	 -	 790,000		
 EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	 \$ -	 \$ -	 \$ -		

This report is to provide YTD context to 16-17 Budget.
NOTE: NO Project Fund Established

**NOLAND ROAD
COMMUNITY IMPROVEMENT DISTRICT
REVISED - BUDGET
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

	Original Budget	Revised Budget
	<u>General Fund Budget</u>	<u>General Fund Budget</u>
REVENUES		
Revenue Funds:		
CID sales tax revenues	\$ 980,000	\$ 1,250,000
EXPENDITURES		
Quarterly Distribution to City for TIF Projects	-	(145,000)
Reimbursable costs		
Funds available for the District	<u>980,000</u>	<u>1,105,000</u>
Formation Expenditures:		
Reimbursable Costs	461,954	500,000
Operating Expenditures:		
Planning and Design	398,548	400,000
Legal Fees	80,000	65,000
Accounting Fees	26,000	26,000
Administration	25,000	30,500
Sales Tax Election Costs	5,000	5,000
Insurance Costs	3,000	3,500
Other Operating Costs of the District	<u>500</u>	<u>75,000</u>
TOTAL EXPENDITURES	<u>980,000</u>	<u>1,105,000</u>
TRANSFERS TO/(FROM) OTHER FUNDS	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>\$ -</u>	<u>\$ -</u>

MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary for Month Year the Year Ended 30-Jun 2020	
2. Name of political subdivision Noland Road Community Improvement District	
3. Political subdivision number	
4. Name of county Jackson	
5. Name of contact Bill Miller, CPA	6. Mailing address C/O Novak Birks PC, 4600 Madison, Ste 120 Kansas City, MO 64112
7. Telephone number 816-931-6111	8. Fax number 816-931-8499
9. Email address bmiller@novakbirkspc.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. _____	
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) William J. Miller CPA 8/19/2020
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

OR Email to: polysubfs@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.

MISSOURI LOCAL GOVERNMENT FINANCIAL STATEMENT

1. Financial Statement Summary the Year Ended	for	Month	Year
		30-Jun	2020
2. Name of political subdivision	Noland Road Community Improvement District		
3. Political subdivision number			
4. Name of county	Jackson		
5. Name of contact Bill Miller, CPA	6. Mailing address	C/O Novak Birks PC, 4600 Madison, Ste 120 Kansas City, MO 64112	
7. Telephone number 816-931-6111	8. Fax number 816-931-8499	9. Email address bmiller@novakbirkspc.com	

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1. _____
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)	William J. Miller	CPA	8/19/2020
	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

OR Email to: polysubfs@auditor.mo.gov

Part I – FINANCIAL STATEMENT

A. Receipts (pages 3 and 4)

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- 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.

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

Noland Road Community Improvement District

A. Receipts

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
1. Total property tax	\$ 0	\$	\$	\$	
2. Total sales tax	1,480,275	1,480,275			
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. TOTAL Sum of lines 14a-h	\$ 0	\$ 0	\$ 0	\$ 0	0
15. SUBTOTAL Sum of items 1-14i	\$ 1,480,275	\$ 1,480,275	\$ 0	\$ 0	0

Part I - FINANCIAL STATEMENT - Continued

Noland Road Community Improvement District

A. Receipts - Continued

		FUNDS - Report in whole dollars				
		TOTAL all funds	General Fund	Fund	Fund	Fund
15. SUBTOTAL						
(from page 3)	\$	1,480,275	\$ 1,480,275	\$ 0	\$ 0	\$ 0
16. Charges for Services						
a.		0				
b.		0				
c.		0				
d. TOTAL						
Sum of lines 16a-c	\$	0	\$ 0	\$ 0	\$ 0	\$ 0
17. Utility receipts						
a.		0				
b.		0				
c.		0				
d.		0				
e. TOTAL						
Sum of lines 17a-d	\$	0	\$ 0	\$ 0	\$ 0	\$ 0
18. Interest earned		46,592	46,592			
19. Fines, costs, and forfeitures		0				
20. Rents		0				
21. Donations		0				
22. Other receipts and transfers						
a. Credit Card Rebates		76	76			
b.		0				
c. Interfund transfers		0				
d. TOTAL						
Sum of lines 22a-c	\$	76	\$ 76	\$ 0	\$ 0	\$ 0
23. TOTAL RECEIPTS						
Sum of items						
15 through 22d	\$	1,526,943	\$ 1,526,943	\$ 0	\$ 0	\$ 0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 5

Part I - FINANCIAL STATEMENT - Continued

Noland Road Community Improvement District

B. Disbursements (by function)

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
1. Highways and streets	\$ 0	\$	\$	\$	
2. Financial administration	0				
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	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	500,148	500,148			
21. Natural resources	0				
22. Airports	0				
23. SUBTOTAL					
Sum of lines 1-22	\$ 500,148	\$ 500,148	\$ 0	\$ 0	\$ 0

Part I - FINANCIAL STATEMENT - Continued

Noland Road Community Improvement District

B. Disbursements (by function) Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
23. SUBTOTAL (from page 5)	\$ 500,148	\$ 500,148	\$ 0	\$ 0	\$ 0
24. Electric power system	0				
25. Parking facilities	0				
26. Gas supply system	0				
27. Transit or bus system	0				
28. Sea and inland port facilities	0				
29. Miscellaneous commercial activities	0				
30. Other - Specify					
a. City of Independence EATS	258,423	258,423			
b.	0				
c.	0				
	0				
31. Interfund transfers					
32. TOTAL DISBURSEMENTS (by function) Sum of items 23-31	\$ 758,571	\$ 758,571	\$ 0	\$ 0	\$ 0
C. Disbursements (by object)					
1. Salaries	42,633	42,633			
2. Fringe benefits	0				
3. Operations	115,290	115,290			
4. SUBTOTAL Sum of items C1-3	\$ 157,923	\$ 157,923	\$ 0	\$ 0	\$ 0

PLEASE CONTINUE WITH DISBURSEMENTS ON PAGE 7

Part I - FINANCIAL STATEMENT - Continued

Noland Road Community Improvement District

B. Disbursements (by object) - Continued

FUNDS - Report in whole dollars

	TOTAL all funds	General Fund	Fund	Fund	Fund
4. SUBTOTAL (from page 6)	\$ 157,923	\$ 157,923	\$ 0	\$ 0	\$ 0
5. Capital expenditures - Specify					
a. Noland Road Improvements	342,225	342,225			
b. City of Independence EATS	258,423	258,423			
c.	0				
d.	0				
e.	0				
f.	0				
g.	0				
6. Interfund transfers - Specify					
a.	0				
b.	0				
7. TOTAL DISBURSEMENTS (by object) Sum of items 4-6b	\$ 758,571	\$ 758,571	\$ 0	\$ 0	\$ 0

FUNDS - Report in whole dollars

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

Part I - FINANCIAL STATEMENT - Continued

Noland Road Community Improvement District

D. Statement of Indebtedness Continued

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

E. Interest on Debt

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

F. Statement of Assessed Valuation and Tax Rates

1. Real estate \$
2. Personal property
3. State assessed railroad and utility

TOTAL VALUATION

4. Sum of items F1-3 \$ 0

Tax Rates Funds - Specify

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

Part II - FINANCIAL STATEMENT SUMMARY

FUNDS - Report in whole dollars					
	TOTAL all funds				
		General Fund	Fund	Fund	Fund
A. Beginning balance	\$ 2,858,127	\$ 2,858,127	\$	\$	
B. Total receipts	1,526,943	1,526,943	0	0	0
C. Total disbursements	758,571	758,571	0	0	0
D. Ending balance	\$ 3,626,499	\$ 3,626,499	0	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.