

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

**ONE MONTH AND THREE MONTHS ENDED
DECEMBER 31, 2018**



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

GKC

GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

To the Board of Directors
Downtown Community Improvement District
Columbia, Missouri

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Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Downtown Community Improvement District as of and for the three months ended December 31, 2018, which comprise the governmental fund balance sheet / statement of net position - modified cash basis, and the related governmental fund revenues, expenditures, and changes in fund balances / statement of activities - modified cash basis, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

PARTNERS

Fred W. Korte, Jr.

Joseph E. Chitwood

Travis W. Hundley

Jeffrey A. Chitwood

Amy L. Watson

Heidi N. Ross

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Downtown Community Improvement District's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

PARTNER EMERITUS

Robert A. Gerding

The supplementary information contained in Schedules I-II is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to Downtown Community Improvement District.

Gerding, Korte & Chitwood

Gerding, Korte & Chitwood, PC, CPA's

January 04, 2019

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AND GOVERNMENTAL FUNDS BALANCE SHEET
MODIFIED CASH BASIS
DECEMBER 31, 2018**

	General Fund	Adjustments	Statement of Net Position
ASSETS:			
Cash and investments	\$ 1,284,152.87	\$ -	\$ 1,284,152.87
Accounts Receivable	-	21.85	21.85
Capital assets, net of accumulated depreciation	-	2,833.96	2,833.96
Total Assets	1,284,152.87	2,855.81	1,287,008.68
LIABILITIES:			
Credit Card	-	3,730.70	3,730.70
Deferred revenue	-	30,502.31	30,502.31
Total Liabilities	-	34,233.01	34,233.01
FUND BALANCES / NET POSITION:			
Fund Balances			
Unassigned	630,751.30	(630,751.30)	-
Assigned	150,982.56	(150,982.56)	-
Committed	453,473.29	(453,473.29)	-
Restricted	48,945.72	(48,945.72)	-
Total Fund Balances	1,284,152.87	(1,284,152.87)	-
Total Liabilities and Fund Balances	\$ 1,284,152.87		
Net Position			
Net investments in capital assets		2,833.96	2,833.96
Unrestricted		1,200,995.99	1,200,995.99
Restricted		48,945.72	48,945.72
Total Net Position		\$ 1,252,775.67	\$ 1,252,775.67

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
FOR THE MONTH ENDED DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 23,687.79	\$ 1,099.76	\$ 24,787.55
Environmental	16,571.26	-	16,571.26
Economy	7,647.07	-	7,647.07
Total Expenditures	<u>47,906.12</u>	<u>1,099.76</u>	<u>49,005.88</u>
REVENUES:			
Property assessment	30,502.31	(30,502.31)	-
Sales tax	71,165.39	-	71,165.39
Interest income	102.66	-	102.66
Total Revenues	<u>101,770.36</u>	<u>(30,502.31)</u>	<u>71,268.05</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	53,864.24	(31,602.07)	22,262.17
FUND BALANCE/NET POSITION:			
Beginning balance	<u>1,230,288.63</u>	<u>224.87</u>	<u>1,230,513.50</u>
Ending balance	<u>\$ 1,284,152.87</u>	<u>\$ (31,377.20)</u>	<u>\$ 1,252,775.67</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
FOR THE THREE MONTHS ENDED DECEMBER 31, 2018**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 65,751.19	\$ 3,329.77	\$ 69,080.96
Environmental	63,855.21	-	63,855.21
Economy	18,111.29	-	18,111.29
Total Expenditures	<u>147,717.69</u>	<u>3,329.77</u>	<u>151,047.46</u>
REVENUES:			
Property assessment	30,502.31	211,872.89	242,375.20
Sales tax	153,775.32	257,145.15	410,920.47
Interest income	311.24	-	311.24
Total Revenues	<u>184,588.87</u>	<u>469,018.04</u>	<u>653,606.91</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,871.18	465,688.27	502,559.45
FUND BALANCE/NET POSITION:			
Beginning balance	<u>1,247,281.69</u>	<u>(497,065.47)</u>	<u>750,216.22</u>
Ending balance	<u>\$ 1,284,152.87</u>	<u>\$ (31,377.20)</u>	<u>\$ 1,252,775.67</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SELECTED INFORMATION - SUBSTANTIALLY ALL DISCLOSURES REQUIRED
BY THE MODIFIED CASH BASIS OF ACCOUNTING ARE NOT INCLUDED
DECEMBER 31, 2018**

NOTE 1: RECONCILIATION OF FUND ACTIVITIES

Governmental accounting standards require very specific methods for reporting assets, liabilities, revenues and expenses in the government's general fund. Accordingly, certain adjustments are required to reconcile this fund reporting to the modified cash basis of accounting used by management in the presentation of these financial statements.

Amounts reported for general fund activities differ from amounts reported in the statement of net position because:

- Capital assets (net of accumulated depreciation) used in governmental activities are not financial resources and, therefore, are not reported in funds.
- Credit cards payable represent a deferred outflow of resources and, therefore, are not reported in funds.
- Required classifications of governmental fund balances as unassigned and assigned are inherently different from the presentation of net investment and restriction detail included in the net position.

Amounts reported for general fund activities differ from amounts reported in the statement of activities because:

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities capital costs are allocated over their estimated useful lives through depreciation expense.
- Repayment of credit card liabilities consumes the current financial resources but has no effect on the net position of governmental funds.
- Recognition of previously deferred revenues, which primarily consist of deferred sales and property tax receipts, increases current financial resources but has no effect on the net position of governmental funds.

**SUPPLEMENTARY
INFORMATION**

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SCHEDULE I - STATEMENTS OF ASSETS, LIABILITIES AND
NET POSITION - MODIFIED CASH BASIS**

	<u>December 31, 2018</u>	<u>December 31, 2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
1005 - Commerce Future FY Sales Tax Funds	\$ 411,137.60	\$ 13,685.18
1010 - Commerce Future FY Property Tax Funds	76,738.10	35,467.45
1020 - Commerce Sales Tax - Current FY	142,875.60	454,824.04
1140 - Gateway Funds	453,473.29	351,761.56
1145 - 6 Month Operating Funds	150,982.56	150,715.23
1150 - Community Foundation Gateway Funds	48,945.72	0.00
1200 - Accounts Receivable	<u>21.85</u>	<u>0.00</u>
Total Current Assets	<u>1,284,174.72</u>	<u>1,006,453.46</u>
PROPERTY AND EQUIPMENT:		
1520 - Furniture & Equipment	43,360.83	43,360.83
1530 - Leasehold Improvements	3,542.44	3,542.44
1620 - Accumulated Depreciation	<u>(44,069.31)</u>	<u>(43,381.08)</u>
Net Property and Equipment	<u>2,833.96</u>	<u>3,522.19</u>
TOTAL ASSETS	<u>\$ 1,287,008.68</u>	<u>\$ 1,009,975.65</u>
<u>LIABILITIES AND NET POSITION</u>		
LIABILITIES:		
CURRENT LIABILITIES:		
2200 - Commerce Bank Credit Card	\$ 3,730.70	\$ 0.00
2310 - Deferred Revenue - Property Tax	<u>30,502.31</u>	<u>31,597.27</u>
Total Current Liabilities	<u>34,233.01</u>	<u>31,597.27</u>
Total Liabilities	<u>\$ 34,233.01</u>	<u>\$ 31,597.27</u>
NET POSITION:		
3000 - Undesignated	96,814.65	422,017.66
3010 - Designated 6 Month Operating	150,982.56	150,715.23
3020 - Designated - Gateway Funds	453,473.29	0.00
3025 - Restricted - Gateways Funds	48,945.72	0.00
Revenues Over/(Under) Expenditures	<u>502,559.45</u>	<u>405,645.49</u>
Total Net Position	<u>1,252,775.67</u>	<u>978,378.38</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,287,008.68</u>	<u>\$ 1,009,975.65</u>

See Accountants' Compilation Report

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SCHEDULE II - STATEMENTS OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS**

	<u>1 Month Ended</u> <u>Dec. 31, 2018</u>	<u>3 Months Ended</u> <u>Dec. 31, 2018</u>	<u>Total</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>	<u>Remaining</u> <u>Budget</u>
RECURRING REVENUES:					
4000 - Property Assessment	\$ 0.00	\$ 242,375.20	\$ 243,630.00	99.48	\$ 1,254.80
4008 - Sales Tax	71,165.39	410,920.47	595,000.00	69.06	184,079.53
4900 - Interest Income	102.66	311.24	500.00	62.25	188.76
Total Recurring Revenues	<u>71,268.05</u>	<u>653,606.91</u>	<u>839,130.00</u>	<u>77.89</u>	<u>185,523.09</u>
RECURRING EXPENDITURES:					
Program Management					
7080 - Insurance	0.00	0.00	2,500.00	0.00	2,500.00
7120 - Meals and Entertainment	41.08	467.33	900.00	51.93	432.67
7280 - Office Equipment Rental	156.49	454.53	2,000.00	22.73	1,545.47
7320 - Office Equipment Repair	1,942.20	1,942.20	500.00	388.44	(1,442.20)
7360 - Office Repairs & Maintenance	320.00	1,040.00	5,000.00	20.80	3,960.00
7400 - Office Supplies	629.76	992.03	2,000.00	49.60	1,007.97
7440 - Parking	0.00	430.00	2,800.00	15.36	2,370.00
7480 - Payroll Taxes - Admin.	1,110.43	3,274.31	18,064.00	18.13	14,789.69
7600 - Professional Services	3,560.25	10,544.92	37,500.00	28.12	26,955.08
7640 - Rent	2,200.69	6,699.58	27,500.00	24.36	20,800.42
7680 - Salary - Administrative	14,056.54	40,731.18	183,331.00	22.22	142,599.82
7720 - Seminars/Conferences	45.00	789.88	5,500.00	14.36	4,710.12
7840 - Telephone	98.43	282.94	1,200.00	23.58	917.06
7960 - Utilities	607.00	1,373.02	7,700.00	17.83	6,326.98
Total Program Management	<u>24,767.87</u>	<u>69,021.92</u>	<u>296,495.00</u>	<u>23.28</u>	<u>227,473.08</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	40.00	1,690.00	20,000.00	8.45	18,310.00
8020 - City Horticulture	625.00	1,875.00	8,000.00	23.44	6,125.00
8035 - Holiday Decor	0.00	8,785.00	47,500.00	18.49	38,715.00
8040 - Public Art Program	0.00	0.00	500.00	0.00	500.00
Total Beautification/Streetscape	665.00	12,350.00	76,000.00	16.25	63,650.00
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	14,165.48	42,055.61	170,000.00	24.74	127,944.39
8281 - Capital Janitorial Improvements	0.00	0.00	2,500.00	0.00	2,500.00
Total Cleaning and Maintenance	14,165.48	42,055.61	172,500.00	24.38	130,444.39
Public Safety					
9548 - CPD Substation - Rent, Utilities	430.78	1,264.24	5,150.00	24.55	3,885.76
9549 - Public Safety Labor	1,310.00	8,185.36	25,000.00	32.74	16,814.64
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
Total Public Safety	1,740.78	9,449.60	32,650.00	28.94	23,200.40

See Accountants' Compilation Report

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SCHEDULE II - STATEMENTS OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - MODIFIED CASH BASIS**

	<u>1 Month Ended Dec. 31, 2018</u>	<u>3 Months Ended Dec. 31, 2018</u>	<u>Total Budget</u>	<u>% of Budget</u>	<u>Remaining Budget</u>
Economy					
Economic Development					
7160 - Industry Memberships	0.00	0.00	2,000.00	0.00	2,000.00
7850 - TIF Expenditures	0.00	0.00	20,000.00	0.00	20,000.00
8310 - Economic Devel. Business Mktg	0.00	0.00	2,000.00	0.00	2,000.00
8311 - Economic Benchmarking	0.00	0.00	500.00	0.00	500.00
Total Economic Development	<u>0.00</u>	<u>0.00</u>	<u>24,500.00</u>	<u>0.00</u>	<u>24,500.00</u>
Marketing					
7800 - Marketing Subscription	189.98	771.90	3,500.00	22.05	2,728.10
8300 - Image Marketing	270.00	3,149.06	60,500.00	5.21	57,350.94
8301 - Media Buys	4,860.00	9,279.00	0.00	0.00	(9,279.00)
8305 - Promotions & Events	581.34	581.34	9,000.00	6.46	8,418.66
8307 - Online Marketing	170.35	445.77	0.00	0.00	(445.77)
8308 - Postage	0.00	60.09	2,500.00	2.40	2,439.91
8309 - Printing	1,575.40	3,824.13	2,500.00	152.97	(1,324.13)
Total Marketing	<u>7,647.07</u>	<u>18,111.29</u>	<u>78,000.00</u>	<u>23.22</u>	<u>59,888.71</u>
Total Programs & Services	<u>24,218.33</u>	<u>81,966.50</u>	<u>383,650.00</u>	<u>21.36</u>	<u>301,683.50</u>
Total Recurring Expenditures	<u>48,986.20</u>	<u>150,988.42</u>	<u>680,145.00</u>	<u>22.20</u>	<u>529,156.58</u>
RECURRING SURPLUS/(DEFICIT)	<u>22,281.85</u>	<u>502,618.49</u>	<u>158,985.00</u>	<u>316.14</u>	<u>(343,633.49)</u>
NON-RECURRING EXPENDITURES:					
Environmental					
Beautification/Streetscape					
9030 - Broadway Gateway	0.00	0.00	100,000.00	0.00	100,000.00
9031 - Special Streetscape Projects	0.00	0.00	24,000.00	0.00	24,000.00
Total Beautification/Streetscape	<u>0.00</u>	<u>0.00</u>	<u>124,000.00</u>	<u>0.00</u>	<u>124,000.00</u>
Contingency					
9671 - Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Contingency	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>35,000.00</u>
Total Non-Recurring Expenditures	<u>0.00</u>	<u>0.00</u>	<u>159,000.00</u>	<u>0.00</u>	<u>159,000.00</u>
NON-CASH TRANSACTIONS:					
9600 - Depreciation	19.68	59.04	0.00	0.00	(59.04)
Total Non-Cash Transactions	<u>19.68</u>	<u>59.04</u>	<u>0.00</u>	<u>0.00</u>	<u>(59.04)</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 22,262.17</u>	<u>\$ 502,559.45</u>	<u>\$ (15.00)</u>	<u>(3,350,396.33)</u>	<u>\$ (502,574.45)</u>

See Accountants' Compilation Report

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	453,399.27
Cleared Deposits & Additions				
20.07	12/31/18		RECORD INTEREST EARNED	77.02
			Total	<u>77.02</u>
			Statement Total	<u>77.02</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	12/31/18		RECORD ANALYSIS SERVICE CHARGE	3.00
			Total	<u>3.00</u>
			Statement Total	<u>3.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>453,473.29</u></u>
Reconciled Bank Information				
			Ending Bank Balance	453,473.29
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,473.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,473.29
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,473.29</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	453,399.27
			+ Cleared Deposits & Additions	77.02
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	453,473.29
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,473.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,473.29
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,473.29</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>
Cleared Deposits & Additions count = 1				
Cleared Checks & Payments count = 1				
Open Deposits & Additions count = 0				

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account
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Open Checks & Payments count = 0

General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

6 Month Operating Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	150,959.92
Cleared Deposits & Additions				
20.07	12/31/18		RECORD INTEREST EARNED	25.64
			Total	<u>25.64</u>
			Statement Total	<u>25.64</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	12/31/18		RECORD ANALYSIS SERVICE CHARGE	3.00
			Total	<u>3.00</u>
			Statement Total	<u>3.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>150,982.56</u></u>
Reconciled Bank Information				
			Ending Bank Balance	150,982.56
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,982.56</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,982.56
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,982.56</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	150,959.92
			+ Cleared Deposits & Additions	25.64
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	150,982.56
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,982.56</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,982.56
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,982.56</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 1
 Cleared Checks & Payments count = 1
 Open Deposits & Additions count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

6 Month Operating Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account
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Open Checks & Payments count = 0

General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future FY Sales Tax Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	339,992.51
Cleared Deposits & Additions				
20.02	12/31/18		RECORD DEPOSITS	71,165.39
			Total	<u>71,165.39</u>
			Statement Total	<u>71,165.39</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	12/31/18		RECORD ANALYSIS SERVICE CHARGE	20.30
			Total	<u>20.30</u>
			Statement Total	<u>20.30</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>411,137.60</u></u>
Reconciled Bank Information				
			Ending Bank Balance	411,137.60
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>411,137.60</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	411,137.60
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>411,137.60</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	339,992.51
			+ Cleared Deposits & Additions	71,165.39
			- Cleared Checks & Payments	<u>20.30</u>
			Ending Bank Balance	411,137.60
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>411,137.60</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	411,137.60
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>411,137.60</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 1
 Cleared Checks & Payments count = 1
 Open Deposits & Additions count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future FY Sales Tax Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account
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Open Checks & Payments count = 0

General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future TY Property Tax Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	246,235.79
Cleared Deposits & Additions				
20.02	12/31/18		RECORD DEPOSITS	
				30,502.31
			Total	<u>30,502.31</u>
			Statement Total	30,502.31
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.06	12/31/18		RECORD TRANSFER	
				200,000.00
			Total	<u>200,000.00</u>
			Statement Total	200,000.00
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>76,738.10</u></u>
Reconciled Bank Information				
			Ending Bank Balance	76,738.10
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>76,738.10</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	76,738.10
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>76,738.10</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	246,235.79
			+ Cleared Deposits & Additions	30,502.31
			- Cleared Checks & Payments	<u>200,000.00</u>
			Ending Bank Balance	76,738.10
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>76,738.10</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	76,738.10
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>76,738.10</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>
Cleared Deposits & Additions count = 1				
Cleared Checks & Payments count = 1				
Open Deposits & Additions count = 0				

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future TY Property Tax Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account
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Open Checks & Payments count = 0

General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
				Beginning Bank Balance (7,278.56)
Cleared Deposits & Additions				
20.06	12/31/18		RECORD TRANSFER	200,000.00
				Total 200,000.00
				Statement Total 200,000.00
				Difference 0.00
Cleared Checks & Payments				
20.01	12/31/18		MONTHLY PAYROLL	15,248.47
20.04	12/31/18		RECORD ANALYSIS SERVICE CHARGE	75.97
20.04	12/31/18		RECORD ANALYSIS SERVICE CHARGE	117.32
2279	11/13/18	8301	KBIA	500.00
2290	11/15/18	8309	DIRECT IMPAQT	504.57
2294	11/20/18	8309	SHELTER INSURANCE	936.45
2296	12/01/18	7360	ZAKREWSKI MANAGEMENT GROUP LLC	320.00
2297	12/04/18	7400	SCHRIEFER'S OFFICE	22.84
2298	12/04/18	7320	GRAVITY	317.20
2299	12/04/18	7320	GRAVITY	1,625.00
2300	12/04/18	7280	CULLIGAN	30.99
2301	12/04/18	8309	WITT PRINT SHOP	320.62
2302	12/04/18	8309	WITT PRINT SHOP	5.63
2303	12/04/18	8309	WITT PRINT SHOP	112.50
2304	12/04/18	8280	MYDATT SERVICES INC	14,165.48
2305	12/04/18	8301	COMO LIVING PUBLICATIONS	1,350.00
2306	12/04/18	8300	CUMULUS	270.00
2307	12/04/18	8301	DOORMAIL INC	345.00
2308	12/04/18	8020	CITY OF COLUMBIA	625.00
2309	12/05/18	Multiple	KEEPERS DALTON PARTNERSHIP	2,631.47
2310	12/05/18	7840	SOCKET	98.43
2311	12/06/18	9549	4 A CHANGE	1,310.00
2313	12/06/18	8305	MU-CAFNR CAREER SERVICES	250.00
2314	12/10/18	7280	IMAGE TECHNOLOGY	125.50
2315	12/10/18	7600	DELTA SYSTEMS GROUP	60.00
2317	12/10/18	7600	VAN MATRE LAW FIRM	2,893.75
2318	12/10/18	7600	GERDING, KORTE & CHITWOOD	360.00
2319	12/10/18	7600	GERDING, KORTE & CHITWOOD	165.00
2320	12/10/18	8301	KMIZ	90.00
2321	12/10/18	8301	KQFX	720.00
2322	12/10/18	8301	KQFX	250.00
2323	12/10/18	8301	KQFX	750.00
2324	12/10/18	8301	KQFX	450.00
2325	12/10/18	8301	NMIZ NPG OF MO	135.00
2326	12/10/18	7960	CITY OF COLUMBIA	223.69
2327	12/10/18	7960	CITY OF COLUMBIA	308.36
				Total 47,714.24
				Statement Total 47,714.24
				Difference 0.00
				Ending Bank Balance 145,007.20
Reconciled Bank Information				
				Ending Bank Balance 145,007.20
Open Deposits & Additions				
				Total 0.00
Open Checks & Payments				
2111	05/16/18	7720	COLUMBIA CVB	25.00

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

December 1, 2018 - December 31, 2018

Reference	Date	GL Account	Description	Amount	
2312	12/06/18	8305	MU-CAFNR CAREER SERVICES	125.00	
2328	12/18/18	7960	TRANQUILITY INTERNET SERVICES	74.95	
2329	12/18/18	8301	CUMULUS	270.00	
2330	12/18/18	8301	KBIA	500.00	
2331	12/20/18	8309	WITT PRINT SHOP	586.65	
2332	12/20/18	8309	WITT PRINT SHOP	550.00	
				<u>Total</u>	<u>2,131.60</u>
				Reconciled Bank Balance	<u><u>142,875.60</u></u>

General Ledger Information

	Unadjusted General Ledger Balance	142,875.60
Adjustments		
	Total	<u>0.00</u>
	Adjusted General Ledger Balance	<u><u>142,875.60</u></u>

Bank Account Reconciliation Summary

Bank Statement Information

Beginning Bank Balance	(7,278.56)
+ Cleared Deposits & Additions	200,000.00
- Cleared Checks & Payments	<u>47,714.24</u>
Ending Bank Balance	145,007.20

Reconciled Bank Information

+ Open Deposits & Additions	0.00
- Open Checks & Payments	<u>2,131.60</u>
Reconciled Bank Balance	<u><u>142,875.60</u></u>

General Ledger Information

Unadjusted General Ledger Balance	142,875.60
+/- Total Adjustments	<u>0.00</u>
Adjusted General Ledger Balance	<u><u>142,875.60</u></u>

Unreconciled Amount

0.00

Cleared Deposits & Additions count = 1
 Cleared Checks & Payments count = 36
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 7
 General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
12/01/18	2296	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(320.00)
12/01/18	2296	7360	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	320.00
12/04/18	2297	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(22.84)
12/04/18	2297	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		22.84
12/04/18	2298	1020	GRAVITY	GRAVITY		(317.20)
12/04/18	2298	7320	GRAVITY	GRAVITY		317.20
12/04/18	2299	1020	GRAVITY	GRAVITY		(1,625.00)
12/04/18	2299	7320	GRAVITY	GRAVITY		1,625.00
12/04/18	2300	1020	CULLIGAN	CULLIGAN		(30.99)
12/04/18	2300	7280	CULLIGAN	CULLIGAN		30.99
12/04/18	2301	1020	WITT PRINT	WITT PRINT SHOP		(320.62)
12/04/18	2301	8309	WITT PRINT	WITT PRINT SHOP		320.62
12/04/18	2302	1020	WITT PRINT	WITT PRINT SHOP		(5.63)
12/04/18	2302	8309	WITT PRINT	WITT PRINT SHOP		5.63
12/04/18	2303	1020	WITT PRINT	WITT PRINT SHOP		(112.50)
12/04/18	2303	8309	WITT PRINT	WITT PRINT SHOP		112.50
12/04/18	2304	1020	BLOCK BY BL	MYDATT SERVICES INC		(14,165.48)
12/04/18	2304	8280	BLOCK BY BL	MYDATT SERVICES INC		14,165.48
12/04/18	2305	1020	COMO LIVING	COMO LIVING PUBLICATIONS		(1,350.00)
12/04/18	2305	8301	COMO LIVING	COMO LIVING PUBLICATIONS		1,350.00
12/04/18	2306	1020	CUMULUS	CUMULUS		(270.00)
12/04/18	2306	8300	CUMULUS	CUMULUS		270.00
12/04/18	2307	1020	DOORMAIL IN	DOORMAIL INC		(345.00)
12/04/18	2307	8301	DOORMAIL IN	DOORMAIL INC		345.00
12/04/18	2308	1020	CITY OF COL	CITY OF COLUMBIA		(625.00)
12/04/18	2308	8020	CITY OF COL	CITY OF COLUMBIA		625.00
12/05/18	2309	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,631.47)
12/05/18	2309	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	430.78
12/05/18	2309	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	2,200.69
12/05/18	2310	1020	SOCKET	SOCKET		(98.43)
12/05/18	2310	7840	SOCKET	SOCKET		98.43
12/06/18	2311	1020	4 A CHANGE	4 A CHANGE		(1,310.00)
12/06/18	2311	9549	4 A CHANGE	4 A CHANGE		1,310.00
12/06/18	2312	1020	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		(125.00)
12/06/18	2312	8305	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		125.00
12/06/18	2313	1020	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		(250.00)
12/06/18	2313	8305	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		250.00
12/10/18	2314	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(125.50)
12/10/18	2314	7280	IMAGE TECHN	IMAGE TECHNOLOGY		125.50
12/10/18	2315	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(60.00)
12/10/18	2315	7600	DELTA SYSTE	DELTA SYSTEMS GROUP		60.00
12/10/18	2317	1020	VAN MATRE	VAN MATRE LAW FIRM		(2,893.75)
12/10/18	2317	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	2,893.75
12/10/18	2318	1020	GKC	GERDING, KORTE & CHITWOOD		(360.00)
12/10/18	2318	7600	GKC	GERDING, KORTE & CHITWOOD		360.00
12/10/18	2319	1020	GKC	GERDING, KORTE & CHITWOOD		(165.00)
12/10/18	2319	7600	GKC	GERDING, KORTE & CHITWOOD		165.00
12/10/18	2320	1020	KMIZ	KMIZ		(90.00)
12/10/18	2320	8301	KMIZ	KMIZ		90.00
12/10/18	2321	1020	KQFX	KQFX		(720.00)
12/10/18	2321	8301	KQFX	KQFX		720.00
12/10/18	2322	1020	KQFX	KQFX		(250.00)
12/10/18	2322	8301	KQFX	KQFX		250.00
12/10/18	2323	1020	KQFX	KQFX		(750.00)
12/10/18	2323	8301	KQFX	KQFX		750.00
12/10/18	2324	1020	KQFX	KQFX		(450.00)
12/10/18	2324	8301	KQFX	KQFX		450.00
12/10/18	2325	1020	NMIZ NPG OF	NMIZ NPG OF MO		(135.00)

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
Journals**

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/10/18	2325	8301	NMIZ NPG OF	NMIZ NPG OF MO		135.00
12/10/18	2326	1020	CITY OF COL	CITY OF COLUMBIA		(223.69)
12/10/18	2326	7960	CITY OF COL	CITY OF COLUMBIA		223.69
12/10/18	2327	1020	CITY OF COL	CITY OF COLUMBIA		(308.36)
12/10/18	2327	7960	CITY OF COL	CITY OF COLUMBIA		308.36
12/18/18	2328	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
12/18/18	2328	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
12/18/18	2329	1020	CUMULUS	CUMULUS		(270.00)
12/18/18	2329	8301	CUMULUS	CUMULUS		270.00
12/18/18	2330	1020	KBIA	KBIA		(500.00)
12/18/18	2330	8301	KBIA	KBIA		500.00
12/20/18	2331	1020	WITT PRINT	WITT PRINT SHOP		(586.65)
12/20/18	2331	8309	WITT PRINT	WITT PRINT SHOP		586.65
12/20/18	2332	1020	WITT PRINT	WITT PRINT SHOP		(550.00)
12/20/18	2332	8309	WITT PRINT	WITT PRINT SHOP		550.00
12/31/18	20.01	7680		MONTHLY PAYROLL		14,056.54
12/31/18	20.01	7480		MONTHLY PAYROLL		1,110.43
12/31/18	20.01	7600		MONTHLY PAYROLL		81.50
12/31/18	20.01	1020		MONTHLY PAYROLL		(15,248.47)
12/31/18	20.02	1005		RECORD DEPOSITS MODOR		71,165.39
12/31/18	20.02	1010		RECORD DEPOSITS PROPERTY TAX		30,502.31
12/31/18	20.02	2310		RECORD DEPOSITS PROPERTY TAX		(30,502.31)
12/31/18	20.02	4008		RECORD DEPOSITS MO DOR		(70,242.60)
12/31/18	20.02	4008		RECORD DEPOSITS MO DOR LOCAL		(922.79)
12/31/18	20.03	9600		RECORD DEPRECIATION		19.68
12/31/18	20.03	1620		RECORD DEPRECIATION		(19.68)
12/31/18	20.04	7400		RECORD SERVICE CHARGE		20.30
12/31/18	20.04	7400		RECORD ANALYSIS SERVICE CHARGE		75.97
12/31/18	20.04	7400		RECORD STATEMENT FEES		3.00
12/31/18	20.04	7400		RECORD STATEMENT FEES		3.00
12/31/18	20.04	7400		RECORD CHECK ORDER		117.32
12/31/18	20.04	1145		RECORD STATEMENT FEES		(3.00)
12/31/18	20.04	1140		RECORD STATEMENT FEES		(3.00)
12/31/18	20.04	1020		RECORD ANALYSIS SERVICE CHARGE		(75.97)
12/31/18	20.04	1020		RECORD CHECK ORDER		(117.32)
12/31/18	20.04	1005		RECORD SERVICE CHARGE		(20.30)
12/31/18	20.06	1020		RECORD TRANSFER		200,000.00
12/31/18	20.06	1010		RECORD TRANSFER		(200,000.00)
12/31/18	20.07	1140		RECORD INTEREST EARNED GATEWAY		77.02
12/31/18	20.07	1145		RECORD INTEREST EARNED 6 MOS OPER		25.64
12/31/18	20.07	4900		RECORD INTEREST EARNED GATEWAY		(77.02)
12/31/18	20.07	4900		RECORD INTEREST EARNED 6 MOS OPER		(25.64)
12/31/18	20.08	3000		BOARD DESIGNATED FUNDS		22.64
12/31/18	20.08	3010		BOARD DESIGNATED FUNDS		(22.64)
12/31/18	20.08	3000		BOARD DESIGNATED FUNDS		74.02
12/31/18	20.08	3020		BOARD DESIGNATED FUNDS		(74.02)
12/31/18	20.10	8010		RECORD CREDIT CARD CHARGES PUBLIC WORKS		40.00
12/31/18	20.10	7120		RECORD CREDIT CARD CHARGES LAKOTA COFFEE		11.00
12/31/18	20.10	7120		RECORD CREDIT CARD CHARGES LAKOTA COFFEE		15.13
12/31/18	20.10	7120		RECORD CREDIT CARD CHARGES FRETBOARD COFFEE		14.95
12/31/18	20.10	7800		RECORD CREDIT CARD CHARGES ADOBE		49.99
12/31/18	20.10	7800		RECORD CREDIT CARD CHARGES GOOGLE		40.00
12/31/18	20.10	7800		RECORD CREDIT CARD CHARGES MAIL CHIMP		50.00
12/31/18	20.10	7800		RECORD CREDIT CARD CHARGES CREATIVE CLOUD		49.99

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

December 1, 2018 - December 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
12/31/18	20.10	8307		RECORD CREDIT CARD CHARGES FACEBOOK		170.35
12/31/18	20.10	8305		RECORD CREDIT CARD CHARGES HYVEE		206.34
12/31/18	20.10	7400		RECORD CREDIT CARD CHARGES AMAZON PRIME		300.37
12/31/18	20.10	7400		RECORD CREDIT CARD CHARGES HYVEE		18.30
12/31/18	20.10	7400		RECORD CREDIT CARD CHARGES FINANCE CHARGE		68.66
12/31/18	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER OF COMMERCE		25.00
12/31/18	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CONVENTION		10.00
12/31/18	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CONVENTION		10.00
12/31/18	20.10	1200		RECORD CREDIT CARD CHARGES EMPLOYEE PERSONAL USE OF CARD		21.85
12/31/18	20.10	2200		RECORD CREDIT CARD CHARGES		(1,101.93)
Transaction Balance for General						<u>0.00</u>

Transaction Totals

Total Debits	<u>350,894.75</u>
Total Credits	<u>350,894.75</u>
Account Hash Total	<u>577060.0000</u>

Distribution count = 122

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

December 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY Sales Tax Funds			339,992.51			
12/31/18	20.02		RECORD DEPOSITS MODOR		71,165.39		
12/31/18	20.04		RECORD SERVICE CHARGE			20.30	
			Totals for 1005		<u>71,165.39</u>	<u>20.30</u>	<u>411,137.60</u>
1010	Commerce Future FY Property Tax Funds			246,235.79			
12/31/18	20.02		RECORD DEPOSITS PROPERTY TAX		30,502.31		
12/31/18	20.06		RECORD TRANSFER			200,000.00	
			Totals for 1010		<u>30,502.31</u>	<u>200,000.00</u>	<u>76,738.10</u>
1020	Commerce Sales Tax - Current FY			(9,244.58)			
12/01/18	2296		ZAKREWSKI MANAGEMENT GROUP LLC			320.00	
12/04/18	2297		SCHRIEFER'S OFFICE			22.84	
12/04/18	2298		GRAVITY			317.20	
12/04/18	2299		GRAVITY			1,625.00	
12/04/18	2300		CULLIGAN			30.99	
12/04/18	2301		WITT PRINT SHOP			320.62	
12/04/18	2302		WITT PRINT SHOP			5.63	
12/04/18	2303		WITT PRINT SHOP			112.50	
12/04/18	2304		MYDATT SERVICES INC			14,165.48	
12/04/18	2305		COMO LIVING PUBLICATIONS			1,350.00	
12/04/18	2306		CUMULUS			270.00	
12/04/18	2307		DOORMAIL INC			345.00	
12/04/18	2308		CITY OF COLUMBIA			625.00	
12/05/18	2309		KEEPERS DALTON PARTNERSHIP			2,631.47	
12/05/18	2310		SOCKET			98.43	
12/06/18	2311		4 A CHANGE			1,310.00	
12/06/18	2312		MU-CAFNR CAREER SERVICES			125.00	
12/06/18	2313		MU-CAFNR CAREER SERVICES			250.00	
12/10/18	2314		IMAGE TECHNOLOGY			125.50	
12/10/18	2315		DELTA SYSTEMS GROUP			60.00	
12/10/18	2317		VAN MATRE LAW FIRM			2,893.75	
12/10/18	2318		GERDING, KORTE & CHITWOOD			360.00	
12/10/18	2319		GERDING, KORTE & CHITWOOD			165.00	
12/10/18	2320		KMIZ			90.00	
12/10/18	2321		KQFX			720.00	
12/10/18	2322		KQFX			250.00	
12/10/18	2323		KQFX			750.00	
12/10/18	2324		KQFX			450.00	
12/10/18	2325		NMIZ NPG OF MO			135.00	
12/10/18	2326		CITY OF COLUMBIA			223.69	
12/10/18	2327		CITY OF COLUMBIA			308.36	
12/18/18	2328		TRANQUILITY INTERNET SERVICES			74.95	
12/18/18	2329		CUMULUS			270.00	
12/18/18	2330		KBIA			500.00	
12/20/18	2331		WITT PRINT SHOP			586.65	
12/20/18	2332		WITT PRINT SHOP			550.00	
12/31/18	20.01		MONTHLY PAYROLL			15,248.47	
12/31/18	20.04		RECORD ANALYSIS SERVICE CHARGE			75.97	
12/31/18	20.04		RECORD CHECK ORDER			117.32	
12/31/18	20.06		RECORD TRANSFER		200,000.00		
			Totals for 1020		<u>200,000.00</u>	<u>47,879.82</u>	<u>142,875.60</u>
1140	Gateway Funds			453,399.27			
12/31/18	20.04		RECORD STATEMENT FEES			3.00	

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

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Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
12/31/18	20.07		RECORD INTEREST EARNED GATEWAY		77.02		
			Totals for 1140		<u>77.02</u>	3.00	<u>453,473.29</u>
1145	6 Month Operating Funds			150,959.92			
12/31/18	20.04		RECORD STATEMENT FEES			3.00	
12/31/18	20.07		RECORD INTEREST EARNED 6 MOS OPER		25.64		
			Totals for 1145		<u>25.64</u>	3.00	<u>150,982.56</u>
1150	Community Foundation Gateway Funds			48,945.72			
			Totals for 1150		<u>0.00</u>	0.00	<u>48,945.72</u>
1200	Accounts Receivable			0.00			
12/31/18	20.10		RECORD CREDIT CARD CHARGES EMPLOYEE PERSONAL USE OF CARD		21.85		
			Totals for 1200		<u>21.85</u>	0.00	<u>21.85</u>
1520	Furniture & Equipment			43,360.83			
			Totals for 1520		<u>0.00</u>	0.00	<u>43,360.83</u>
1530	Leasehold Improvements			3,542.44			
			Totals for 1530		<u>0.00</u>	0.00	<u>3,542.44</u>
1620	Accumulated Depreciation			(44,049.63)			
12/31/18	20.03		RECORD DEPRECIATION			19.68	
			Totals for 1620		<u>0.00</u>	19.68	<u>(44,069.31)</u>
2200	Commerce Bank Credit Card			(2,628.77)			
12/31/18	20.10		RECORD CREDIT CARD CHARGES			1,101.93	
			Totals for 2200		<u>0.00</u>	1,101.93	<u>(3,730.70)</u>
2310	Deferred Revenue - Property Tax			0.00			
12/31/18	20.02		RECORD DEPOSITS PROPERTY TAX			30,502.31	
			Totals for 2310		<u>0.00</u>	30,502.31	<u>(30,502.31)</u>
3000	Undesignated			(96,911.31)			
12/31/18	20.08		BOARD DESIGNATED FUNDS		22.64		
12/31/18	20.08		BOARD DESIGNATED FUNDS		74.02		
			Totals for 3000		<u>96.66</u>	0.00	<u>(96,814.65)</u>
3010	Designated 6 Month Operating			(150,959.92)			
12/31/18	20.08		BOARD DESIGNATED FUNDS			22.64	
			Totals for 3010		<u>0.00</u>	22.64	<u>(150,982.56)</u>
3020	Designated - Gateway Funds			(453,399.27)			
12/31/18	20.08		BOARD DESIGNATED FUNDS			74.02	
			Totals for 3020		<u>0.00</u>	74.02	<u>(453,473.29)</u>
3025	Restricted - Gateways Funds			(48,945.72)			
			Totals for 3025		<u>0.00</u>	0.00	<u>(48,945.72)</u>
4000	Property Assessment			(242,375.20)			
			Totals for 4000		<u>0.00</u>	0.00	<u>(242,375.20)</u>

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4008	Sales Tax			(339,755.08)			
12/31/18	20.02		RECORD DEPOSITS MO DOR			70,242.60	
12/31/18	20.02		RECORD DEPOSITS MO DOR LOCAL			922.79	
			Totals for 4008		0.00	71,165.39	(410,920.47)
4900	Interest Income			(208.58)			
12/31/18	20.07		RECORD INTEREST EARNED GATEWAY			77.02	
12/31/18	20.07		RECORD INTEREST EARNED 6 MOS OPER			25.64	
			Totals for 4900		0.00	102.66	(311.24)
7120	Meals and Entertainment			426.25			
12/31/18	20.10		RECORD CREDIT CARD CHARGES LAKOTA COFFEE		11.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES LAKOTA COFFEE		15.13		
12/31/18	20.10		RECORD CREDIT CARD CHARGES FRETBOARD COFFEE		14.95		
			Totals for 7120		41.08	0.00	467.33
7280	Office Equipment Rental			298.04			
12/04/18	2300		CULLIGAN		30.99		
12/10/18	2314		IMAGE TECHNOLOGY		125.50		
			Totals for 7280		156.49	0.00	454.53
7320	Office Equipment Repair			0.00			
12/04/18	2298		GRAVITY		317.20		
12/04/18	2299		GRAVITY		1,625.00		
			Totals for 7320		1,942.20	0.00	1,942.20
7360	Office Repairs & Maintenance			720.00			
12/01/18	2296		ZAKREWSKI MANAGEMENT GROUP LLC		320.00		
			Totals for 7360		320.00	0.00	1,040.00
7400	Office Supplies			362.27			
12/04/18	2297		SCHRIEFER'S OFFICE		22.84		
12/31/18	20.04		RECORD SERVICE CHARGE		20.30		
12/31/18	20.04		RECORD ANALYSIS SERVICE CHARGE		75.97		
12/31/18	20.04		RECORD STATEMENT FEES		3.00		
12/31/18	20.04		RECORD STATEMENT FEES		3.00		
12/31/18	20.04		RECORD CHECK ORDER		117.32		
12/31/18	20.10		RECORD CREDIT CARD CHARGES AMAZON PRIME		300.37		
12/31/18	20.10		RECORD CREDIT CARD CHARGES HYVEE		18.30		
12/31/18	20.10		RECORD CREDIT CARD CHARGES FINANCE CHARGE		68.66		
			Totals for 7400		629.76	0.00	992.03
7440	Parking			430.00			
			Totals for 7440		0.00	0.00	430.00
7480	Payroll Taxes - Admin.			2,163.88			
12/31/18	20.01		MONTHLY PAYROLL		1,110.43		
			Totals for 7480		1,110.43	0.00	3,274.31

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7600	Professional Services			6,984.67			
12/10/18	2315		DELTA SYSTEMS GROUP		60.00		
12/10/18	2317		VAN MATRE LAW FIRM		2,893.75		
12/10/18	2318		GERDING, KORTE & CHITWOOD		360.00		
12/10/18	2319		GERDING, KORTE & CHITWOOD		165.00		
12/31/18	20.01		MONTHLY PAYROLL		81.50		
			Totals for 7600		<u>3,560.25</u>	<u>0.00</u>	<u>10,544.92</u>
7640	Rent			4,498.89			
12/05/18	2309		KEEPERS DALTON PARTNERSHIP		2,200.69		
			Totals for 7640		<u>2,200.69</u>	<u>0.00</u>	<u>6,699.58</u>
7680	Salary - Administrative			26,674.64			
12/31/18	20.01		MONTHLY PAYROLL		14,056.54		
			Totals for 7680		<u>14,056.54</u>	<u>0.00</u>	<u>40,731.18</u>
7720	Seminars/Conferences			744.88			
12/31/18	20.10		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER OF COMMERCE		25.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES COLUMBIA CONVENTION		10.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES COLUMBIA CONVENTION		10.00		
			Totals for 7720		<u>45.00</u>	<u>0.00</u>	<u>789.88</u>
7800	Marketing Subscription			581.92			
12/31/18	20.10		RECORD CREDIT CARD CHARGES ADOBE		49.99		
12/31/18	20.10		RECORD CREDIT CARD CHARGES GOOGLE		40.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES MAIL CHIMP		50.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES CREATIVE CLOUD		49.99		
			Totals for 7800		<u>189.98</u>	<u>0.00</u>	<u>771.90</u>
7840	Telephone			184.51			
12/05/18	2310		SOCKET		98.43		
			Totals for 7840		<u>98.43</u>	<u>0.00</u>	<u>282.94</u>
7960	Utilities			766.02			
12/10/18	2326		CITY OF COLUMBIA		223.69		
12/10/18	2327		CITY OF COLUMBIA		308.36		
12/18/18	2328		TRANQUILITY INTERNET SERVICES		74.95		
			Totals for 7960		<u>607.00</u>	<u>0.00</u>	<u>1,373.02</u>
8010	Banner Installation			1,650.00			
12/31/18	20.10		RECORD CREDIT CARD CHARGES PUBLIC WORKS		40.00		
			Totals for 8010		<u>40.00</u>	<u>0.00</u>	<u>1,690.00</u>
8020	City Horticulture			1,250.00			
12/04/18	2308		CITY OF COLUMBIA		625.00		
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>1,875.00</u>
8035	Holiday Decor			8,785.00			
			Totals for 8035		<u>0.00</u>	<u>0.00</u>	<u>8,785.00</u>

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Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
8280			Cleaning & Maintenance Labor	27,890.13			
12/04/18	2304		MYDATT SERVICES INC		14,165.48		
			Totals for 8280		<u>14,165.48</u>	<u>0.00</u>	<u>42,055.61</u>
8300			Image Marketing	2,879.06			
12/04/18	2306		CUMULUS		270.00		
			Totals for 8300		<u>270.00</u>	<u>0.00</u>	<u>3,149.06</u>
8301			Media Buys	4,419.00			
12/04/18	2305		COMO LIVING PUBLICATIONS		1,350.00		
12/04/18	2307		DOORMAIL INC		345.00		
12/10/18	2320		KMIZ		90.00		
12/10/18	2321		KQFX		720.00		
12/10/18	2322		KQFX		250.00		
12/10/18	2323		KQFX		750.00		
12/10/18	2324		KQFX		450.00		
12/10/18	2325		NMIZ NPG OF MO		135.00		
12/18/18	2329		CUMULUS		270.00		
12/18/18	2330		KBIA		500.00		
			Totals for 8301		<u>4,860.00</u>	<u>0.00</u>	<u>9,279.00</u>
8305			Promotions & Events	0.00			
12/06/18	2312		MU-CAFNR CAREER SERVICES		125.00		
12/06/18	2313		MU-CAFNR CAREER SERVICES		250.00		
12/31/18	20.10		RECORD CREDIT CARD CHARGES HYVEE		206.34		
			Totals for 8305		<u>581.34</u>	<u>0.00</u>	<u>581.34</u>
8307			Online Marketing	275.42			
12/31/18	20.10		RECORD CREDIT CARD CHARGES FACEBOOK		170.35		
			Totals for 8307		<u>170.35</u>	<u>0.00</u>	<u>445.77</u>
8308			Postage	60.09			
			Totals for 8308		<u>0.00</u>	<u>0.00</u>	<u>60.09</u>
8309			Printing	2,248.73			
12/04/18	2301		WITT PRINT SHOP		320.62		
12/04/18	2302		WITT PRINT SHOP		5.63		
12/04/18	2303		WITT PRINT SHOP		112.50		
12/20/18	2331		WITT PRINT SHOP		586.65		
12/20/18	2332		WITT PRINT SHOP		550.00		
			Totals for 8309		<u>1,575.40</u>	<u>0.00</u>	<u>3,824.13</u>
9548			CPD Substation - Rent,Utilities	833.46			
12/05/18	2309		KEEPERS DALTON PARTNERSHIP		430.78		
			Totals for 9548		<u>430.78</u>	<u>0.00</u>	<u>1,264.24</u>
9549			Public Safety Labor	6,875.36			
12/06/18	2311		4 A CHANGE		1,310.00		
			Totals for 9549		<u>1,310.00</u>	<u>0.00</u>	<u>8,185.36</u>
9600			Depreciation	39.36			
12/31/18	20.03		RECORD DEPRECIATION		19.68		
			Totals for 9600		<u>19.68</u>	<u>0.00</u>	<u>59.04</u>

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December 1, 2018 - December 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
Report Total							<u>0.00</u>

Net Profit/(Loss)

Current Period 22,262.17

Year-to-Date 502,559.45

Distribution count = 122