

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**FINANCIAL STATEMENTS**

**ONE MONTH AND FOUR MONTHS ENDED  
JANUARY 31, 2019**



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

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Certified Public Accountants

## ACCOUNTANTS' COMPILATION REPORT



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 four months ended January 31, 2019, 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

February 04, 2019

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT  
STATEMENT OF NET POSITION  
AND GOVERNMENTAL FUNDS BALANCE SHEET  
MODIFIED CASH BASIS  
JANUARY 31, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
<b>ASSETS:</b>			
Cash	\$ 1,340,884.63	\$ -	\$ 1,340,884.63
Investments		47,846.52	47,846.52
Accounts Receivable	-	37.36	37.36
Capital assets, net of accumulated depreciation	-	2,814.28	2,814.28
<b>Total Assets</b>	<u>1,340,884.63</u>	<u>50,698.16</u>	<u>1,391,582.79</u>
<b>LIABILITIES:</b>			
Deferred revenue	-	155,099.79	155,099.79
<b>Total Liabilities</b>	<u>-</u>	<u>155,099.79</u>	<u>155,099.79</u>
<b>FUND BALANCES / NET POSITION:</b>			
<b>Fund Balances</b>			
Unassigned	736,336.10	(736,336.10)	-
Assigned	151,003.21	(151,003.21)	-
Committed	453,545.32	(453,545.32)	-
<b>Total Fund Balances</b>	<u>1,340,884.63</u>	<u>(1,340,884.63)</u>	<u>-</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,340,884.63</u>		
<b>Net Position</b>			
Net investments in capital assets		2,814.28	2,814.28
Unrestricted		1,185,822.20	1,185,822.20
Restricted		47,846.52	47,846.52
<b>Total Net Position</b>		<u>\$ 1,236,483.00</u>	<u>\$ 1,236,483.00</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS  
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS  
FOR THE MONTH ENDED JANUARY 31, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>EXPENDITURES:</b>			
Program management	\$ 30,864.13	\$ (3,605.78)	\$ 27,258.35
Environmental	38,230.65	-	38,230.65
Economy	7,864.15	-	7,864.15
<b>Total Expenditures</b>	<u>76,958.93</u>	<u>(3,605.78)</u>	<u>73,353.15</u>
<b>REVENUES:</b>			
Property assessment	124,597.48	(124,597.48)	-
Sales tax	57,936.25	-	57,936.25
Interest income	102.68	-	102.68
Investment income	-	415.88	415.88
Unrealized gain/(loss)	-	(1,394.33)	(1,394.33)
<b>Total Revenues</b>	<u>182,636.41</u>	<u>(125,575.93)</u>	<u>57,060.48</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	105,677.48	(121,970.15)	(16,292.67)
<b>FUND BALANCE/NET POSITION:</b>			
Beginning balance	1,235,207.15	17,568.52	1,252,775.67
Ending balance	<u>\$ 1,340,884.63</u>	<u>\$ (104,401.63)</u>	<u>\$ 1,236,483.00</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT  
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS  
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES  
MODIFIED CASH BASIS  
FOR THE FOUR MONTHS ENDED JANUARY 31, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
<b>EXPENDITURES:</b>			
Program management	\$ 96,615.32	\$ (276.01)	\$ 96,339.31
Environmental	102,085.86	-	102,085.86
Economy	25,975.44	-	25,975.44
<b>Total Expenditures</b>	<u>224,676.62</u>	<u>(276.01)</u>	<u>224,400.61</u>
<b>REVENUES:</b>			
Property assessment	155,099.79	87,275.41	242,375.20
Sales tax	211,711.57	257,145.15	468,856.72
Interest income	413.92	-	413.92
Investment income	-	415.88	415.88
Unrealized gain/(loss)	-	(1,394.33)	(1,394.33)
<b>Total Revenues</b>	<u>367,225.28</u>	<u>343,442.11</u>	<u>710,667.39</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	142,548.66	343,718.12	486,266.78
<b>FUND BALANCE/NET POSITION:</b>			
Beginning balance	1,198,335.97	(448,119.75)	750,216.22
Ending balance	<u>\$ 1,340,884.63</u>	<u>\$ (104,401.63)</u>	<u>\$ 1,236,483.00</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT  
SELECTED INFORMATION - SUBSTANTIALLY ALL DISCLOSURES REQUIRED  
BY THE MODIFIED CASH BASIS OF ACCOUNTING ARE NOT INCLUDED  
JANUARY 31, 2019**

**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>January 31, 2019</u>	<u>January 31, 2018</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS:</b>		
1005 - Commerce Future FY Sales Tax Funds	\$ 369,053.38	\$ 379.36
1010 - Commerce Future FY Property Tax Funds	201,330.76	187,456.35
1020 - Commerce Sales Tax - Current FY	165,951.96	447,973.66
1140 - Gateway Funds	453,545.32	351,822.17
1145 - 6 Month Operating Funds	151,003.21	150,739.48
1150 - Community Foundation Gateway Funds	47,846.52	0.00
1200 - Accounts Receivable	<u>37.36</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>1,388,768.51</u>	<u>1,138,371.02</u>
<b>PROPERTY AND EQUIPMENT:</b>		
1520 - Furniture & Equipment	43,360.83	43,360.83
1530 - Leasehold Improvements	3,542.44	3,542.44
1620 - Accumulated Depreciation	<u>(44,088.99)</u>	<u>(43,450.99)</u>
<b>Net Property and Equipment</b>	<u>2,814.28</u>	<u>3,452.28</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,391,582.79</u>	<u>\$ 1,141,823.30</u>
<b><u>LIABILITIES AND NET POSITION</u></b>		
<b>LIABILITIES:</b>		
<b>CURRENT LIABILITIES:</b>		
2310 - Deferred Revenue - Property Tax	\$ <u>155,099.79</u>	\$ <u>183,595.76</u>
<b>Total Current Liabilities</b>	<u>155,099.79</u>	<u>183,595.76</u>
<b>Total Liabilities</b>	<u>\$ 155,099.79</u>	<u>\$ 183,595.76</u>
<b>NET POSITION:</b>		
3000 - Undesignated	97,821.17	421,993.41
3010 - Designated 6 Month Operating	151,003.21	150,739.48
3020 - Designated - Gateway Funds	453,545.32	0.00
3025 - Restricted - Gateways Funds	47,846.52	0.00
Revenues Over/(Under) Expenditures	<u>486,266.78</u>	<u>385,494.65</u>
<b>Total Net Position</b>	<u>1,236,483.00</u>	<u>958,227.54</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 1,391,582.79</u>	<u>\$ 1,141,823.30</u>



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

	<b>1 Month Ended Jan. 31, 2019</b>	<b>4 Months Ended Jan. 31, 2019</b>	<b>Total Budget</b>	<b>% of Budget</b>	<b>Remaining Budget</b>
<b>RECURRING REVENUES:</b>					
4000 - Property Assessment	\$ 0.00	\$ 242,375.20	\$ 243,630.00	99.48	\$ 1,254.80
4008 - Sales Tax	57,936.25	468,856.72	595,000.00	78.80	126,143.28
4900 - Interest Income	102.68	413.92	500.00	82.78	86.08
4950 - Investment Income	415.88	415.88	0.00	0.00	(415.88)
<b>Total Recurring Revenues</b>	<u>58,454.81</u>	<u>712,061.72</u>	<u>839,130.00</u>	<u>84.86</u>	<u>127,068.28</u>
<b>RECURRING EXPENDITURES:</b>					
<b>Program Management</b>					
7080 - Insurance	0.00	0.00	2,500.00	0.00	2,500.00
7120 - Meals and Entertainment	4.88	472.21	900.00	52.47	427.79
7280 - Office Equipment Rental	160.60	615.13	2,000.00	30.76	1,384.87
7320 - Office Equipment Repair	0.00	1,942.20	500.00	388.44	(1,442.20)
7360 - Office Repairs & Maintenance	486.00	1,526.00	5,000.00	30.52	3,474.00
7400 - Office Supplies	469.89	1,461.92	2,000.00	73.10	538.08
7440 - Parking	0.00	430.00	2,800.00	15.36	2,370.00
7480 - Payroll Taxes - Admin.	1,029.17	4,303.48	18,064.00	23.82	13,760.52
7600 - Professional Services	8,643.35	19,188.27	37,500.00	51.17	18,311.73
7640 - Rent	2,206.30	8,905.88	27,500.00	32.39	18,594.12
7680 - Salary - Administrative	13,461.55	54,192.73	183,331.00	29.56	129,138.27
7720 - Seminars/Conferences	50.00	839.88	5,500.00	15.27	4,660.12
7840 - Telephone	92.98	375.92	1,200.00	31.33	824.08
7960 - Utilities	633.95	2,006.97	7,700.00	26.06	5,693.03
<b>Total Program Management</b>	<u>27,238.67</u>	<u>96,260.59</u>	<u>296,495.00</u>	<u>32.47</u>	<u>200,234.41</u>
<b>Programs &amp; Services</b>					
<b>Environmental</b>					
<b>Beautification/Streetscape</b>					
8010 - Banner Installation	1,620.00	3,310.00	20,000.00	16.55	16,690.00
8020 - City Horticulture	625.00	2,500.00	8,000.00	31.25	5,500.00
8035 - Holiday Decor	19,550.00	28,335.00	47,500.00	59.65	19,165.00
8040 - Public Art Program	0.00	0.00	500.00	0.00	500.00
<b>Total Beautification/Streetscape</b>	<u>21,795.00</u>	<u>34,145.00</u>	<u>76,000.00</u>	<u>44.93</u>	<u>41,855.00</u>
<b>Cleaning and Maintenance</b>					
8280 - Cleaning & Maintenance Labor	14,232.87	56,288.48	170,000.00	33.11	113,711.52
8281 - Capital Janitorial Improvements	0.00	0.00	2,500.00	0.00	2,500.00
<b>Total Cleaning and Maintenance</b>	<u>14,232.87</u>	<u>56,288.48</u>	<u>172,500.00</u>	<u>32.63</u>	<u>116,211.52</u>
<b>Public Safety</b>					
9548 - CPD Substation - Rent, Utilities	430.78	1,695.02	5,150.00	32.91	3,454.98
9549 - Public Safety Labor	1,772.00	9,957.36	25,000.00	39.83	15,042.64
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
<b>Total Public Safety</b>	<u>2,202.78</u>	<u>11,652.38</u>	<u>32,650.00</u>	<u>35.69</u>	<u>20,997.62</u>

See Accountants' Compilation Report

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

	<b>1 Month Ended Jan. 31, 2019</b>	<b>4 Months Ended Jan. 31, 2019</b>	<b>Total Budget</b>	<b>% of Budget</b>	<b>Remaining Budget</b>
<b>Economy</b>					
<b>Economic Development</b>					
7160 - Industry Memberships	186.25	186.25	2,000.00	9.31	1,813.75
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
<b>Total Economic Development</b>	<b>186.25</b>	<b>186.25</b>	<b>24,500.00</b>	<b>0.76</b>	<b>24,313.75</b>
<b>Marketing</b>					
7800 - Marketing Subscription	139.99	911.89	3,500.00	26.05	2,588.11
8300 - Image Marketing	0.00	3,149.06	60,500.00	5.21	57,350.94
8301 - Media Buys	5,700.00	14,979.00	0.00	0.00	(14,979.00)
8305 - Promotions & Events	0.00	581.34	9,000.00	6.46	8,418.66
8307 - Online Marketing	14.59	460.36	0.00	0.00	(460.36)
8308 - Postage	254.22	314.31	2,500.00	12.57	2,185.69
8309 - Printing	1,569.10	5,393.23	2,500.00	215.73	(2,893.23)
<b>Total Marketing</b>	<b>7,677.90</b>	<b>25,789.19</b>	<b>78,000.00</b>	<b>33.06</b>	<b>52,210.81</b>
<b>Total Programs &amp; Services</b>	<b>46,094.80</b>	<b>128,061.30</b>	<b>383,650.00</b>	<b>33.38</b>	<b>255,588.70</b>
<b>Total Recurring Expenditures</b>	<b>73,333.47</b>	<b>224,321.89</b>	<b>680,145.00</b>	<b>32.98</b>	<b>455,823.11</b>
<b>RECURRING SURPLUS/(DEFICIT)</b>	<b>(14,878.66)</b>	<b>487,739.83</b>	<b>158,985.00</b>	<b>306.78</b>	<b>(328,754.83)</b>
<b>NON-RECURRING EXPENDITURES:</b>					
<b>Environmental</b>					
<b>Beautification/Streetscape</b>					
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
<b>Total Beautification/Streetscape</b>	<b>0.00</b>	<b>0.00</b>	<b>124,000.00</b>	<b>0.00</b>	<b>124,000.00</b>
<b>Contingency</b>					
9671 - Contingency	0.00	0.00	35,000.00	0.00	35,000.00
<b>Total Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>35,000.00</b>
<b>Total Non-Recurring Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>159,000.00</b>	<b>0.00</b>	<b>159,000.00</b>
<b>NON-CASH TRANSACTIONS:</b>					
9600 - Depreciation	19.68	78.72	0.00	0.00	(78.72)
9650 - Unrealized (Gain)/Loss	1,394.33	1,394.33	0.00	0.00	(1,394.33)
<b>Total Non-Cash Transactions</b>	<b>1,414.01</b>	<b>1,473.05</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,473.05)</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (16,292.67)</b>	<b>\$ 486,266.78</b>	<b>\$ (15.00)</b>	<b>(3,241,778.53)</b>	<b>\$ (486,281.78)</b>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Bank Account Reconciliation Worksheet**

Gateway Funds

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
<b>Bank Statement Information</b>				
			Beginning Bank Balance	453,473.29
Cleared Deposits & Additions				
20.07	01/31/19		RECORD INTEREST EARNED	77.03
			Total	<u>77.03</u>
			Statement Total	<u>77.03</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	01/31/19		RECORD SERVICE CHARGES	5.00
			Total	<u>5.00</u>
			Statement Total	<u>5.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>453,545.32</u></u>
<b>Reconciled Bank Information</b>				
			Ending Bank Balance	453,545.32
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,545.32</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	453,545.32
<b>Adjustments</b>				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,545.32</u></u>
<b>Bank Account Reconciliation Summary</b>				
<b>Bank Statement Information</b>				
			Beginning Bank Balance	453,473.29
			+ Cleared Deposits & Additions	77.03
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	453,545.32
<b>Reconciled Bank Information</b>				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,545.32</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	453,545.32
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,545.32</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

January 1, 2019 - January 31, 2019

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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

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
<b>Bank Statement Information</b>				
			Beginning Bank Balance	150,982.56
Cleared Deposits & Additions				
20.07	01/31/19		RECORD INTEREST EARNED	25.65
			Total	<u>25.65</u>
			Statement Total	<u>25.65</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	01/31/19		RECORD SERVICE CHARGES	5.00
			Total	<u>5.00</u>
			Statement Total	<u>5.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>151,003.21</u></u>
<b>Reconciled Bank Information</b>				
			Ending Bank Balance	151,003.21
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,003.21</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	151,003.21
<b>Adjustments</b>				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,003.21</u></u>
<b>Bank Account Reconciliation Summary</b>				
<b>Bank Statement Information</b>				
			Beginning Bank Balance	150,982.56
			+ Cleared Deposits & Additions	25.65
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	151,003.21
<b>Reconciled Bank Information</b>				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,003.21</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	151,003.21
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,003.21</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

January 1, 2019 - January 31, 2019

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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

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
<b>Bank Statement Information</b>				
			Beginning Bank Balance	411,137.60
Cleared Deposits & Additions				
20.02	01/31/19		RECORD DEPOSITS	57,936.25
			Total	<u>57,936.25</u>
			Statement Total	<u>57,936.25</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	01/31/19		RECORD SERVICE CHARGES	20.47
20.06	01/31/19		RECORD TRANSFERS	100,000.00
			Total	<u>100,020.47</u>
			Statement Total	<u>100,020.47</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>369,053.38</u></u>
<b>Reconciled Bank Information</b>				
			Ending Bank Balance	369,053.38
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>369,053.38</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	369,053.38
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>369,053.38</u></u>
<b>Bank Account Reconciliation Summary</b>				
<b>Bank Statement Information</b>				
			Beginning Bank Balance	411,137.60
			+ Cleared Deposits & Additions	57,936.25
			- Cleared Checks & Payments	<u>100,020.47</u>
			Ending Bank Balance	369,053.38
<b>Reconciled Bank Information</b>				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>369,053.38</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	369,053.38
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>369,053.38</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 1

Cleared Checks & Payments count = 2

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future FY Sales Tax Funds

January 1, 2019 - January 31, 2019

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Reference	Date	GL Account
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Open Deposits & Additions count = 0

Open Checks & Payments count = 0

General Ledger Adjustment count = 0



**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Bank Account Reconciliation Worksheet**

Future TY Property Tax Funds

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
<b>Bank Statement Information</b>				
			Beginning Bank Balance	76,738.10
Cleared Deposits & Additions				
20.02	01/31/19		RECORD DEPOSITS	124,597.48
			Total	<u>124,597.48</u>
			Statement Total	<u>124,597.48</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	01/31/19		RECORD SERVICE CHARGES	4.82
			Total	<u>4.82</u>
			Statement Total	<u>4.82</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>201,330.76</u></u>
<b>Reconciled Bank Information</b>				
			Ending Bank Balance	201,330.76
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>201,330.76</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	201,330.76
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>201,330.76</u></u>
<b>Bank Account Reconciliation Summary</b>				
<b>Bank Statement Information</b>				
			Beginning Bank Balance	76,738.10
			+ Cleared Deposits & Additions	124,597.48
			- Cleared Checks & Payments	<u>4.82</u>
			Ending Bank Balance	201,330.76
<b>Reconciled Bank Information</b>				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>201,330.76</u></u>
<b>General Ledger Information</b>				
			Unadjusted General Ledger Balance	201,330.76
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>201,330.76</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

January 1, 2019 - January 31, 2019

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Reference	Date	GL Account
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Open Checks & Payments count = 0

General Ledger Adjustment count = 0

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Journals**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
01/02/19	2333	1020	COMMERCE BA	COMMERCE BANK		(3,730.70)
01/02/19	2333	2200	COMMERCE BA	COMMERCE BANK		3,730.70
01/02/19	2334	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,637.08)
01/02/19	2334	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	430.78
01/02/19	2334	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		2,206.30
01/02/19	2336	1020	CUMULUS	CUMULUS		(446.00)
01/02/19	2336	8301	CUMULUS	CUMULUS		446.00
01/02/19	2337	1020	BLOCK BY BL	MYDATT SERVICES INC		(14,165.48)
01/02/19	2337	8280	BLOCK BY BL	MYDATT SERVICES INC		14,165.48
01/02/19	2338	1020	THE BUSINES	THE BUSINESS TIMES CO.		(950.00)
01/02/19	2338	8301	THE BUSINES	THE BUSINESS TIMES CO.		950.00
01/02/19	2339	1020	KMIZ	KMIZ		(1,315.00)
01/02/19	2339	8301	KMIZ	KMIZ		1,315.00
01/02/19	2340	1020	KQFX	KQFX		(100.00)
01/02/19	2340	8301	KQFX	KQFX		100.00
01/02/19	2341	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(38.58)
01/02/19	2341	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		38.58
01/06/19	2342	1020	CITY OF COL	CITY OF COLUMBIA		(625.00)
01/06/19	2342	8020	CITY OF COL	CITY OF COLUMBIA		625.00
01/06/19	2343	1020	AAAA CHANGE	AAAA CHANGE		(1,772.00)
01/06/19	2343	9549	AAAA CHANGE	AAAA CHANGE		1,772.00
01/06/19	2344	1020	CULLIGAN	CULLIGAN		(23.52)
01/06/19	2344	7400	CULLIGAN	CULLIGAN		23.52
01/06/19	2345	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(400.00)
01/06/19	2345	7360	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	400.00
01/06/19	2346	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(25.00)
01/06/19	2346	7600	DELTA SYSTE	DELTA SYSTEMS GROUP		25.00
01/06/19	2347	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(125.50)
01/06/19	2347	7280	IMAGE TECHN	IMAGE TECHNOLOGY		125.50
01/06/19	2348	1020	KQFX	KQFX		(1,470.00)
01/06/19	2348	8301	KQFX	KQFX		1,470.00
01/06/19	2349	1020	SUMNER ONE	SUMNER ONE		(35.10)
01/06/19	2349	7280	SUMNER ONE	SUMNER ONE		35.10
01/06/19	2350	1020	DIRECT IMPA	DIRECT IMPAQT		(632.64)
01/06/19	2350	8309	DIRECT IMPA	DIRECT IMPAQT		632.64
01/10/19	2351	1020	BROOKE OMAR	BROOKE OMAR		(3,752.50)
01/10/19	2351	7600	BROOKE OMAR	BROOKE OMAR	1099-MISC (7)	3,752.50
01/10/19	2352	1020	CITY OF COL	CITY OF COLUMBIA		(230.09)
01/10/19	2352	7960	CITY OF COL	CITY OF COLUMBIA		230.09
01/10/19	2353	1020	CITY OF COL	CITY OF COLUMBIA		(328.91)
01/10/19	2353	7960	CITY OF COL	CITY OF COLUMBIA		328.91
01/10/19	2354	1020	GKC	GERDING, KORTE & CHITWOOD		(210.00)
01/10/19	2354	7600	GKC	GERDING, KORTE & CHITWOOD		210.00
01/10/19	2355	1020	VAN MATRE	VAN MATRE LAW FIRM		(4,582.50)
01/10/19	2355	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	4,582.50
01/14/19	2356	1020	BEE SEEN SI	BEE SEEN SIGNS, INC.		(1,540.00)
01/14/19	2356	8010	BEE SEEN SI	BEE SEEN SIGNS, INC.		1,540.00
01/14/19	2357	1020	CUMULUS	CUMULUS		(176.00)
01/14/19	2357	8301	CUMULUS	CUMULUS		176.00
01/14/19	2358	1020	BLOCK BY BL	MYDATT SERVICES INC		(67.39)
01/14/19	2358	8280	BLOCK BY BL	MYDATT SERVICES INC		67.39
01/22/19	2359	1020	SOCKET	SOCKET		(92.98)
01/22/19	2359	7840	SOCKET	SOCKET		92.98
01/22/19	2360	1020	MBTC	MBTC		(75.00)
01/22/19	2360	7160	MBTC	MBTC		75.00
01/22/19	2361	1020	SHELTER INS	SHELTER INSURANCE		(936.46)
01/22/19	2361	8309	SHELTER INS	SHELTER INSURANCE		936.46
01/22/19	2362	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Journals**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/22/19	2362	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
01/22/19	2363	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(68.30)
01/22/19	2363	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		68.30
01/28/19	2364	1020	MO FIRE SAF	MO FIRE SAFETY & EQUIPMENT		(86.00)
01/28/19	2364	7360	MO FIRE SAF	MO FIRE SAFETY & EQUIPMENT		86.00
01/28/19	2365	1020	SHELTER INS	SHELTER INSURANCE		(254.22)
01/28/19	2365	8308	SHELTER INS	SHELTER INSURANCE		254.22
01/28/19	2366	1020	KMIZ	KMIZ		(675.00)
01/28/19	2366	8301	KMIZ	KMIZ		675.00
01/28/19	2367	1020	WINTER LAND	WINTER LAND INC		(19,550.00)
01/28/19	2367	8035	WINTER LAND	WINTER LAND INC		19,550.00
01/28/19	2368	1020	COMMERCE BA	COMMERCE BANK		(520.82)
01/28/19	2368	2200	COMMERCE BA	COMMERCE BANK		520.82
01/28/19	2369	1020	CUMULUS	CUMULUS		(223.00)
01/28/19	2369	8301	CUMULUS	CUMULUS		223.00
01/28/19	2370	1020	DOORMAIL IN	DOORMAIL INC		(345.00)
01/28/19	2370	8301	DOORMAIL IN	DOORMAIL INC		345.00
01/31/19	20.01	7680		MONTHLY PAYROLL/MORESOURCE		13,461.55
01/31/19	20.01	7480		MONTHLY PAYROLL/MORESOURCE		1,029.17
01/31/19	20.01	7600		MONTHLY PAYROLL/MORESOURCE		48.90
01/31/19	20.01	1020		MONTHLY PAYROLL/MORESOURCE		(14,539.62)
01/31/19	20.02	1005		RECORD DEPOSITS MODOR		57,936.25
01/31/19	20.02	1010		RECORD DEPOSITS PROPERTY TAXES		124,597.48
01/31/19	20.02	4008		RECORD DEPOSITS MODOR		(56,515.82)
01/31/19	20.02	4008		RECORD DEPOSITS MODOR LOCAL		(1,420.43)
01/31/19	20.02	2310		RECORD DEPOSITS PROPERTY TAXES		(124,597.48)
01/31/19	20.03	9600		RECORD DEPRECIATION		19.68
01/31/19	20.03	1620		RECORD DEPRECIATION		(19.68)
01/31/19	20.04	7400		RECORD SERVICE CHARGES		20.47
01/31/19	20.04	7400		RECORD ANALYSIS CHARGE		78.85
01/31/19	20.04	7400		RECORD SERVICE CHARGES		4.82
01/31/19	20.04	7600		RECORD MORESOURCE CHARGE		24.45
01/31/19	20.04	7400		RECORD STATEMENT FEE		5.00
01/31/19	20.04	7400		RECORD STATEMENT FEE		5.00
01/31/19	20.04	1145		RECORD STATEMENT FEE		(5.00)
01/31/19	20.04	1140		RECORD STATEMENT FEE		(5.00)
01/31/19	20.04	1020		RECORD ANAYLSIS CHARGE & MORESOURCE FEE		(103.30)
01/31/19	20.04	1005		RECORD SERVICE CHARGES		(20.47)
01/31/19	20.04	1010		RECORD SERVICE CHARGES		(4.82)
01/31/19	20.06	1005		RECORD TRANSFERS		(100,000.00)
01/31/19	20.06	1020		RECORD TRANSFERS		100,000.00
01/31/19	20.07	1140		RECORD INTEREST EARNED		77.03
01/31/19	20.07	1145		RECORD INTEREST EARNED		25.65
01/31/19	20.07	4900		RECORD INTEREST EARNED GATEWAY		(77.03)
01/31/19	20.07	4900		RECORD INTEREST EARNED 6 MOS		(25.65)
01/31/19	20.08	3000		BOARD DESIGNATED FUNDS 6 MOS		20.65
01/31/19	20.08	3000		BOARD DESIGNATED FUNDS GATEWAY		72.03
01/31/19	20.08	3000		BOARD DESIGNATED FUNDS COMM FD GATEWAY		(1,099.20)
01/31/19	20.08	3010		BOARD DESIGNATED FUNDS 6 MOS		(20.65)
01/31/19	20.08	3020		BOARD DESIGNATED FUNDS GATEWAY		(72.03)
01/31/19	20.08	3025		BOARD DESIGNATED FUNDS COMM FD GATEWAY		1,099.20
01/31/19	20.10	8010		RECORD CREDIT CARD CHARGES PUBLIC WORKS		80.00
01/31/19	20.10	7120		RECORD CREDIT CARD CHARGES POPPY		4.88
01/31/19	20.10	7160		RECORD CREDIT CARD CHARGES PEDNET COALITION		100.00
01/31/19	20.10	7160		RECORD CREDIT CARD CHARGES MO ETHICS COMM		11.25

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Journals**

January 1, 2019 - January 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
01/31/19	20.10	7800		RECORD CREDIT CARD CHARGES GOOGLE		40.00
01/31/19	20.10	7800		RECORD CREDIT CARD CHARGES MAIL CHIMP		50.00
01/31/19	20.10	7800		RECORD CREDIT CARD CHARGES CREATIVE CLOUD		49.99
01/31/19	20.10	8307		RECORD CREDIT CARD CHARGES FACEBOOK		14.59
01/31/19	20.10	7400		RECORD CREDIT CARD CHARGES MICROSOFT		69.99
01/31/19	20.10	7400		RECORD CREDIT CARD CHARGES FINANCE CHARGE		34.61
01/31/19	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER		10.00
01/31/19	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER		15.00
01/31/19	20.10	7720		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER		25.00
01/31/19	20.10	1200		RECORD CREDIT CARD CHARGES EMPLOYEE PERSONAL USE		15.51
01/31/19	20.10	2200		RECORD CREDIT CARD CHARGES		(520.82)
01/31/19	20.11	1150		RECORD QUARTERLY INVESTMENT ACTIVITY		(1,099.20)
01/31/19	20.11	4950		RECORD QUARTERLY INVESTMENT ACTIVITY		(415.88)
01/31/19	20.11	9650		RECORD QUARTERLY INVESTMENT ACTIVITY		1,394.33
01/31/19	20.11	7400		RECORD QUARTERLY INVESTMENT ACTIVITY ADMIN FEE		<u>120.75</u>
				Transaction Balance for General		<u><u>0.00</u></u>

Transaction Totals

Total Debits	<u>362,842.80</u>
Total Credits	<u>362,842.80</u>
Account Hash Total	<u><u>584990.0000</u></u>

Distribution count = 128

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY	Sales Tax Funds		411,137.60			
01/31/19	20.02		RECORD DEPOSITS MODOR		57,936.25		
01/31/19	20.04		RECORD SERVICE CHARGES			20.47	
01/31/19	20.06		RECORD TRANSFERS			100,000.00	
			Totals for 1005		<u>57,936.25</u>	<u>100,020.47</u>	<u>369,053.38</u>
1010	Commerce Future FY	Property Tax Funds		76,738.10			
01/31/19	20.02		RECORD DEPOSITS PROPERTY TAXES		124,597.48		
01/31/19	20.04		RECORD SERVICE CHARGES			4.82	
			Totals for 1010		<u>124,597.48</u>	<u>4.82</u>	<u>201,330.76</u>
1020	Commerce Sales Tax - Current FY			142,875.60			
01/02/19	2333		COMMERCE BANK			3,730.70	
01/02/19	2334		KEEPERS DALTON PARTNERSHIP			2,637.08	
01/02/19	2336		CUMULUS			446.00	
01/02/19	2337		MYDATT SERVICES INC			14,165.48	
01/02/19	2338		THE BUSINESS TIMES CO.			950.00	
01/02/19	2339		KMIZ			1,315.00	
01/02/19	2340		KQFX			100.00	
01/02/19	2341		SCHRIEFER'S OFFICE			38.58	
01/06/19	2342		CITY OF COLUMBIA			625.00	
01/06/19	2343		AAAA CHANGE			1,772.00	
01/06/19	2344		CULLIGAN			23.52	
01/06/19	2345		ZAKREWSKI MANAGEMENT GROUP LLC			400.00	
01/06/19	2346		DELTA SYSTEMS GROUP			25.00	
01/06/19	2347		IMAGE TECHNOLOGY			125.50	
01/06/19	2348		KQFX			1,470.00	
01/06/19	2349		SUMNER ONE			35.10	
01/06/19	2350		DIRECT IMPAQT			632.64	
01/10/19	2351		BROOKE OMAR			3,752.50	
01/10/19	2352		CITY OF COLUMBIA			230.09	
01/10/19	2353		CITY OF COLUMBIA			328.91	
01/10/19	2354		GERDING, KORTE & CHITWOOD			210.00	
01/10/19	2355		VAN MATRE LAW FIRM			4,582.50	
01/14/19	2356		BEE SEEN SIGNS, INC.			1,540.00	
01/14/19	2357		CUMULUS			176.00	
01/14/19	2358		MYDATT SERVICES INC			67.39	
01/22/19	2359		SOCKET			92.98	
01/22/19	2360		MMTC			75.00	
01/22/19	2361		SHELTER INSURANCE			936.46	
01/22/19	2362		TRANQUILITY INTERNET SERVICES			74.95	
01/22/19	2363		SCHRIEFER'S OFFICE			68.30	
01/28/19	2364		MO FIRE SAFETY & EQUIPMENT			86.00	
01/28/19	2365		SHELTER INSURANCE			254.22	
01/28/19	2366		KMIZ			675.00	
01/28/19	2367		WINTER LAND INC			19,550.00	
01/28/19	2368		COMMERCE BANK			520.82	
01/28/19	2369		CUMULUS			223.00	
01/28/19	2370		DOORMAIL INC			345.00	
01/31/19	20.01		MONTHLY PAYROLL/MORESOURCE			14,539.62	
01/31/19	20.04		RECORD ANALYSIS CHARGE & MORESOURCE FEE			103.30	
01/31/19	20.06		RECORD TRANSFERS		100,000.00		
			Totals for 1020		<u>100,000.00</u>	<u>76,923.64</u>	<u>165,951.96</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1140	Gateway Funds			453,473.29			
01/31/19	20.04		RECORD STATEMENT FEE			5.00	
01/31/19	20.07		RECORD INTEREST EARNED		77.03		
			Totals for 1140		<u>77.03</u>	<u>5.00</u>	<u>453,545.32</u>
1145	6 Month Operating Funds			150,982.56			
01/31/19	20.04		RECORD STATEMENT FEE			5.00	
01/31/19	20.07		RECORD INTEREST EARNED		25.65		
			Totals for 1145		<u>25.65</u>	<u>5.00</u>	<u>151,003.21</u>
1150	Community Foundation Gateway Funds			48,945.72			
01/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			1,099.20	
			Totals for 1150		<u>0.00</u>	<u>1,099.20</u>	<u>47,846.52</u>
1200	Accounts Receivable			21.85			
01/31/19	20.10		RECORD CREDIT CARD CHARGES EMPLOYEE PERSONAL USE		15.51		
			Totals for 1200		<u>15.51</u>	<u>0.00</u>	<u>37.36</u>
1520	Furniture & Equipment			43,360.83			
			Totals for 1520		<u>0.00</u>	<u>0.00</u>	<u>43,360.83</u>
1530	Leasehold Improvements			3,542.44			
			Totals for 1530		<u>0.00</u>	<u>0.00</u>	<u>3,542.44</u>
1620	Accumulated Depreciation			(44,069.31)			
01/31/19	20.03		RECORD DEPRECIATION			19.68	
			Totals for 1620		<u>0.00</u>	<u>19.68</u>	<u>(44,088.99)</u>
2200	Commerce Bank Credit Card			(3,730.70)			
01/02/19	2333		COMMERCE BANK		3,730.70		
01/28/19	2368		COMMERCE BANK		520.82		
01/31/19	20.10		RECORD CREDIT CARD CHARGES			520.82	
			Totals for 2200		<u>4,251.52</u>	<u>520.82</u>	<u>0.00</u>
2310	Deferred Revenue - Property Tax			(30,502.31)			
01/31/19	20.02		RECORD DEPOSITS PROPERTY TAXES			124,597.48	
			Totals for 2310		<u>0.00</u>	<u>124,597.48</u>	<u>(155,099.79)</u>
3000	Undesignated			(96,814.65)			
01/31/19	20.08		BOARD DESIGNATED FUNDS 6 MOS		20.65		
01/31/19	20.08		BOARD DESIGNATED FUNDS GATEWAY		72.03		
01/31/19	20.08		BOARD DESIGNATED FUNDS COMM FD GATEWAY			1,099.20	
			Totals for 3000		<u>92.68</u>	<u>1,099.20</u>	<u>(97,821.17)</u>
3010	Designated 6 Month Operating			(150,982.56)			
01/31/19	20.08		BOARD DESIGNATED FUNDS 6 MOS			20.65	
			Totals for 3010		<u>0.00</u>	<u>20.65</u>	<u>(151,003.21)</u>
3020	Designated - Gateway Funds			(453,473.29)			
01/31/19	20.08		BOARD DESIGNATED FUNDS GATEWAY			72.03	
			Totals for 3020		<u>0.00</u>	<u>72.03</u>	<u>(453,545.32)</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
3025	Restricted - Gateways Funds			(48,945.72)			
01/31/19	20.08		BOARD DESIGNATED FUNDS COMM FD GATEWAY		1,099.20		
			Totals for 3025		<u>1,099.20</u>	<u>0.00</u>	<u>(47,846.52)</u>
4000	Property Assessment			(242,375.20)			
			Totals for 4000		<u>0.00</u>	<u>0.00</u>	<u>(242,375.20)</u>
4008	Sales Tax			(410,920.47)			
01/31/19	20.02		RECORD DEPOSITS MODOR			56,515.82	
01/31/19	20.02		RECORD DEPOSITS MODOR LOCAL			1,420.43	
			Totals for 4008		<u>0.00</u>	<u>57,936.25</u>	<u>(468,856.72)</u>
4900	Interest Income			(311.24)			
01/31/19	20.07		RECORD INTEREST EARNED GATEWAY			77.03	
01/31/19	20.07		RECORD INTEREST EARNED 6 MOS			25.65	
			Totals for 4900		<u>0.00</u>	<u>102.68</u>	<u>(413.92)</u>
4950	Investment Income			0.00			
01/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			415.88	
			Totals for 4950		<u>0.00</u>	<u>415.88</u>	<u>(415.88)</u>
7120	Meals and Entertainment			467.33			
01/31/19	20.10		RECORD CREDIT CARD CHARGES POPPY		4.88		
			Totals for 7120		<u>4.88</u>	<u>0.00</u>	<u>472.21</u>
7160	Industry Memberships			0.00			
01/22/19	2360		MMTC		75.00		
01/31/19	20.10		RECORD CREDIT CARD CHARGES PEDNET COALITION		100.00		
01/31/19	20.10		RECORD CREDIT CARD CHARGES MO ETHICS COMM		11.25		
			Totals for 7160		<u>186.25</u>	<u>0.00</u>	<u>186.25</u>
7280	Office Equipment Rental			454.53			
01/06/19	2347		IMAGE TECHNOLOGY		125.50		
01/06/19	2349		SUMNER ONE		35.10		
			Totals for 7280		<u>160.60</u>	<u>0.00</u>	<u>615.13</u>
7320	Office Equipment Repair			1,942.20			
			Totals for 7320		<u>0.00</u>	<u>0.00</u>	<u>1,942.20</u>
7360	Office Repairs & Maintenance			1,040.00			
01/06/19	2345		ZAKREWSKI MANAGEMENT GROUP LLC		400.00		
01/28/19	2364		MO FIRE SAFETY & EQUIPMENT		86.00		
			Totals for 7360		<u>486.00</u>	<u>0.00</u>	<u>1,526.00</u>
7400	Office Supplies			992.03			
01/02/19	2341		SCHRIEFER'S OFFICE		38.58		
01/06/19	2344		CULLIGAN		23.52		
01/22/19	2363		SCHRIEFER'S OFFICE		68.30		
01/31/19	20.04		RECORD SERVICE CHARGES		20.47		



**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
01/31/19	20.04		RECORD ANALYSIS CHARGE		78.85		
01/31/19	20.04		RECORD SERVICE CHARGES		4.82		
01/31/19	20.04		RECORD STATEMENT FEE		5.00		
01/31/19	20.04		RECORD STATEMENT FEE		5.00		
01/31/19	20.10		RECORD CREDIT CARD CHARGES		69.99		
			MICROSOFT				
01/31/19	20.10		RECORD CREDIT CARD CHARGES		34.61		
			FINANCE CHARGE				
01/31/19	20.11		RECORD QUARTERLY		120.75		
			INVESTMENT ACTIVITY ADMIN				
			FEE				
			Totals for 7400		<u>469.89</u>	<u>0.00</u>	<u>1,461.92</u>
7440	Parking			430.00			
			Totals for 7440		<u>0.00</u>	<u>0.00</u>	<u>430.00</u>
7480	Payroll Taxes - Admin.			3,274.31			
01/31/19	20.01		MONTHLY		1,029.17		
			PAYROLL/MORESOURCE				
			Totals for 7480		<u>1,029.17</u>	<u>0.00</u>	<u>4,303.48</u>
7600	Professional Services			10,544.92			
01/06/19	2346		DELTA SYSTEMS GROUP		25.00		
01/10/19	2351		BROOKE OMAR		3,752.50		
01/10/19	2354		GERDING, KORTE & CHITWOOD		210.00		
01/10/19	2355		VAN MATRE LAW FIRM		4,582.50		
01/31/19	20.01		MONTHLY		48.90		
			PAYROLL/MORESOURCE				
01/31/19	20.04		RECORD MORESOURCE CHARGE		24.45		
			Totals for 7600		<u>8,643.35</u>	<u>0.00</u>	<u>19,188.27</u>
7640	Rent			6,699.58			
01/02/19	2334		KEEPERS DALTON PARTNERSHIP		2,206.30		
			Totals for 7640		<u>2,206.30</u>	<u>0.00</u>	<u>8,905.88</u>
7680	Salary - Administrative			40,731.18			
01/31/19	20.01		MONTHLY		13,461.55		
			PAYROLL/MORESOURCE				
			Totals for 7680		<u>13,461.55</u>	<u>0.00</u>	<u>54,192.73</u>
7720	Seminars/Conferences			789.88			
01/31/19	20.10		RECORD CREDIT CARD CHARGES		10.00		
			COLUMBIA CHAMBER				
01/31/19	20.10		RECORD CREDIT CARD CHARGES		15.00		
			COLUMBIA CHAMBER				
01/31/19	20.10		RECORD CREDIT CARD CHARGES		25.00		
			COLUMBIA CONVENTION				
			Totals for 7720		<u>50.00</u>	<u>0.00</u>	<u>839.88</u>
7800	Marketing Subscription			771.90			
01/31/19	20.10		RECORD CREDIT CARD CHARGES		40.00		
			GOOGLE				
01/31/19	20.10		RECORD CREDIT CARD CHARGES		50.00		
			MAIL CHIMP				
01/31/19	20.10		RECORD CREDIT CARD CHARGES		49.99		
			CREATIVE CLOUD				
			Totals for 7800		<u>139.99</u>	<u>0.00</u>	<u>911.89</u>
7840	Telephone			282.94			
01/22/19	2359		SOCKET		92.98		

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
Totals for 7840					<u>92.98</u>	<u>0.00</u>	<u>375.92</u>
7960	Utilities			1,373.02			
01/10/19	2352		CITY OF COLUMBIA		230.09		
01/10/19	2353		CITY OF COLUMBIA		328.91		
01/22/19	2362		TRANQUILITY INTERNET SERVICES		<u>74.95</u>		
Totals for 7960					<u>633.95</u>	<u>0.00</u>	<u>2,006.97</u>
8010	Banner Installation			1,690.00			
01/14/19	2356		BEE SEEN SIGNS, INC.		1,540.00		
01/31/19	20.10		RECORD CREDIT CARD CHARGES PUBLIC WORKS		<u>80.00</u>		
Totals for 8010					<u>1,620.00</u>	<u>0.00</u>	<u>3,310.00</u>
8020	City Horticulture			1,875.00			
01/06/19	2342		CITY OF COLUMBIA		<u>625.00</u>		
Totals for 8020					<u>625.00</u>	<u>0.00</u>	<u>2,500.00</u>
8035	Holiday Decor			8,785.00			
01/28/19	2367		WINTER LAND INC		<u>19,550.00</u>		
Totals for 8035					<u>19,550.00</u>	<u>0.00</u>	<u>28,335.00</u>
8280	Cleaning & Maintenance Labor			42,055.61			
01/02/19	2337		MYDATT SERVICES INC		14,165.48		
01/14/19	2358		MYDATT SERVICES INC		<u>67.39</u>		
Totals for 8280					<u>14,232.87</u>	<u>0.00</u>	<u>56,288.48</u>
8300	Image Marketing			3,149.06			
Totals for 8300					<u>0.00</u>	<u>0.00</u>	<u>3,149.06</u>
8301	Media Buys			9,279.00			
01/02/19	2336		CUMULUS		446.00		
01/02/19	2338		THE BUSINESS TIMES CO.		950.00		
01/02/19	2339		KMIZ		1,315.00		
01/02/19	2340		KQFX		100.00		
01/06/19	2348		KQFX		1,470.00		
01/14/19	2357		CUMULUS		176.00		
01/28/19	2366		KMIZ		675.00		
01/28/19	2369		CUMULUS		223.00		
01/28/19	2370		DOORMAIL INC		<u>345.00</u>		
Totals for 8301					<u>5,700.00</u>	<u>0.00</u>	<u>14,979.00</u>
8305	Promotions & Events			581.34			
Totals for 8305					<u>0.00</u>	<u>0.00</u>	<u>581.34</u>
8307	Online Marketing			445.77			
01/31/19	20.10		RECORD CREDIT CARD CHARGES FACEBOOK		<u>14.59</u>		
Totals for 8307					<u>14.59</u>	<u>0.00</u>	<u>460.36</u>
8308	Postage			60.09			
01/28/19	2365		SHELTER INSURANCE		<u>254.22</u>		
Totals for 8308					<u>254.22</u>	<u>0.00</u>	<u>314.31</u>
8309	Printing			3,824.13			
01/06/19	2350		DIRECT IMPAQT		632.64		

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**General Ledger - Separate Debits and Credits**

January 1, 2019 - January 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
01/22/19	2361		SHELTER INSURANCE		936.46		
			Totals for 8309		<u>1,569.10</u>	<u>0.00</u>	<u>5,393.23</u>
9548	CPD Substation - Rent,Utilities			1,264.24			
01/02/19	2334		KEEPERS DALTON PARTNERSHIP		430.78		
			Totals for 9548		<u>430.78</u>	<u>0.00</u>	<u>1,695.02</u>
9549	Public Safety Labor			8,185.36			
01/06/19	2343		AAAA CHANGE		1,772.00		
			Totals for 9549		<u>1,772.00</u>	<u>0.00</u>	<u>9,957.36</u>
9600	Depreciation			59.04			
01/31/19	20.03		RECORD DEPRECIATION		19.68		
			Totals for 9600		<u>19.68</u>	<u>0.00</u>	<u>78.72</u>
9650	Unrealized (Gain)/Loss			0.00			
01/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY		1,394.33		
			Totals for 9650		<u>1,394.33</u>	<u>0.00</u>	<u>1,394.33</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
			Current Period		<u>(16,292.67)</u>		
			Year-to-Date		<u>486,266.78</u>		

Distribution count = 128

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Bank Account Reconciliation Worksheet**

Current FY Funds

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount	
<b>Bank Statement Information</b>					
				Beginning Bank Balance	145,007.20
<b>Cleared Deposits &amp; Additions</b>					
20.06	01/31/19		RECORD TRANSFERS	100,000.00	
				<u>Total</u>	<u>100,000.00</u>
				Statement Total	100,000.00
				Difference	<u>0.00</u>
<b>Cleared Checks &amp; Payments</b>					
20.01	01/31/19		MONTHLY PAYROLL/MORESOURCE	14,539.62	
20.04	01/31/19		RECORD SERVICE CHARGES	103.30	
2328	12/18/18	7960	TRANQUILITY INTERNET SERVICES	74.95	
2329	12/18/18	8301	CUMULUS	270.00	
2331	12/20/18	8309	WITT PRINT SHOP	586.65	
2332	12/20/18	8309	WITT PRINT SHOP	550.00	
2333	01/02/19	2200	COMMERCE BANK	3,730.70	
2334	01/02/19	Multiple	KEEPERS DALTON PARTNERSHIP	2,637.08	
2336	01/02/19	8301	CUMULUS	446.00	
2337	01/02/19	8280	MYDATT SERVICES INC	14,165.48	
2338	01/02/19	8301	THE BUSINESS TIMES CO.	950.00	
2339	01/02/19	8301	KMIZ	1,315.00	
2340	01/02/19	8301	KQFX	100.00	
2341	01/02/19	7400	SCHRIEFER'S OFFICE	38.58	
2342	01/06/19	8020	CITY OF COLUMBIA	625.00	
2343	01/06/19	9549	AAAA CHANGE	1,772.00	
2344	01/06/19	7400	CULLIGAN	23.52	
2345	01/06/19	7360	ZAKREWSKI MANAGEMENT GROUP LLC	400.00	
2346	01/06/19	7600	DELTA SYSTEMS GROUP	25.00	
2347	01/06/19	7280	IMAGE TECHNOLOGY	125.50	
2348	01/06/19	8301	KQFX	1,470.00	
2349	01/06/19	7280	SUMNER ONE	35.10	
2350	01/06/19	8309	DIRECT IMPAQT	632.64	
2351	01/10/19	7600	BROOKE OMAR	3,752.50	
2352	01/10/19	7960	CITY OF COLUMBIA	230.09	
2353	01/10/19	7960	CITY OF COLUMBIA	328.91	
2354	01/10/19	7600	GERDING, KORTE & CHITWOOD	210.00	
2355	01/10/19	7600	VAN MATRE LAW FIRM	4,582.50	
2356	01/14/19	8010	BEE SEEN SIGNS, INC.	1,540.00	
2357	01/14/19	8301	CUMULUS	176.00	
2358	01/14/19	8280	MYDATT SERVICES INC	67.39	
2359	01/22/19	7840	SOCKET	92.98	
2362	01/22/19	7960	TRANQUILITY INTERNET SERVICES	74.95	
2363	01/22/19	7400	SCHRIEFER'S OFFICE	68.30	
				<u>Total</u>	<u>55,739.74</u>
				Statement Total	55,739.74
				Difference	<u>0.00</u>
				Ending Bank Balance	<u><u>189,267.46</u></u>
<b>Reconciled Bank Information</b>					
				Ending Bank Balance	189,267.46
<b>Open Deposits &amp; Additions</b>					
				Total	<u>0.00</u>
<b>Open Checks &amp; Payments</b>					
2111	05/16/18	7720	COLUMBIA CVB	25.00	
2312	12/06/18	8305	MU-CAFNR CAREER SERVICES	125.00	
2330	12/18/18	8301	KBIA	500.00	

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

**Bank Account Reconciliation Worksheet**

Current FY Funds

January 1, 2019 - January 31, 2019

Reference	Date	GL Account	Description	Amount
2360	01/22/19	7160	MMTC	75.00
2361	01/22/19	8309	SHELTER INSURANCE	936.46
2364	01/28/19	7360	MO FIRE SAFETY & EQUIPMENT	86.00
2365	01/28/19	8308	SHELTER INSURANCE	254.22
2366	01/28/19	8301	KMIZ	675.00
2367	01/28/19	8035	WINTER LAND INC	19,550.00
2368	01/28/19	2200	COMMERCE BANK	520.82
2369	01/28/19	8301	CUMULUS	223.00
2370	01/28/19	8301	DOORMAIL INC	345.00
<b>Total</b>				<u>23,315.50</u>

Reconciled Bank Balance 165,951.96

General Ledger Information

Unadjusted General Ledger Balance 165,951.96

Adjustments

Total 0.00

Adjusted General Ledger Balance 165,951.96

Bank Account Reconciliation Summary

Bank Statement Information

Beginning Bank Balance	145,007.20
+ Cleared Deposits & Additions	100,000.00
- Cleared Checks & Payments	<u>55,739.74</u>
Ending Bank Balance	189,267.46

Reconciled Bank Information

+ Open Deposits & Additions	0.00
- Open Checks & Payments	<u>23,315.50</u>
Reconciled Bank Balance	<u>165,951.96</u>

General Ledger Information

Unadjusted General Ledger Balance	165,951.96
+/- Total Adjustments	<u>0.00</u>
Adjusted General Ledger Balance	<u>165,951.96</u>

Unreconciled Amount

0.00

Cleared Deposits & Additions count = 1  
 Cleared Checks & Payments count = 34  
 Open Deposits & Additions count = 0  
 Open Checks & Payments count = 12  
 General Ledger Adjustment count = 0