# **DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT**

## **FINANCIAL STATEMENTS**

ONE MONTH AND THREE MONTHS ENDED DECEMBER 31, 2016 AND 2015



#### **ACCOUNTANTS' COMPILATION REPORT**



To the Board of Directors

Downtown Community Improvement District
Columbia, Missouri

20 South Fifth Street Columbia, MO 65201 (573) 449-1599 Fax: (573) 443-8603

www.gkccpas.com

PARTNERS

Robert A. Gerding Fred W. Korte, Jr. Joseph E. Chitwood Travis W. Hundley Jeffrey A. Chitwood Amy L. Watson Heidi N. Ross Management is responsible for the accompanying financial statements of Downtown Community Improvement District, (a quasi-governmental agency), which comprise the statement of assets, liabilities, and net assets - cash basis as of December 31, 2016 and 2015, and the related statements of revenues and expenses - cash basis for the one month and three months then ended, and for determining that the 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.

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

The cash basis of accounting does not record deferred revenues. Management has informed us that the organization has deferred revenues on the accompanying financial statements. The effects of these departures on the financial statements have not been determined.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the 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 assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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

Gerding, Korte & Chitwood Gerding, Korte & Chitwood, PC, CPA's

January 04, 2017

#### DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT STATEMENTS OF ASSETS, LIABILITIES AND NET ASSETS - CASH BASIS

	Dece	<u>December 31, 2016</u>		<u>December 31, 2015</u>			
ASSETS							
CURRENT ASSETS:							
Commerce Future FY Sales Tax Funds	\$	84,051.31	\$	100.00			
Commerce Future FY Property Tax Funds	*	26,451.02	Ψ	204,659.57			
Commerce Sales Tax - Current FY		387,076.29		399,441.40			
Gateway Funds		351,096.68		275,654.96			
6 Month Operating Funds		150,450.90		150,151.14			
<b>Total Current Assets</b>		999,126.20	2	1,030,007.07			
PROPERTY AND EQUIPMENT:							
Furniture & Equipment		43,360.83		43,360.83			
Leasehold Improvements		3,542.44		3,542.44			
Less: Accumulated Depreciation		(41,957.16)		(40,258.45)			
Net Property and Equipment		4,946.11	+	6,644.82			
TOTAL ASSETS	\$	1,004,072.31	\$	1,036,651.89			
LIABILITIES	AND NET A	SSETS					
LIABILITIES:							
CURRENT LIABILITIES:							
Deferred Revenue - Property Tax	\$	26,616.02	\$	21,824.75			
Total Current Liabilities		26,616.02	·	21,824.75			
Total Liabilities	\$	26,616.02	\$	21,824.75			
NET ASSETS:							
Undesignated		407,331.91		245,010.33			
Designated 6 Month Operating		150,450.90		150,000.00			
Designated - Gateways		0.00		150,000.00			
Revenues Over/(Under) Expenses	*****	419,673.48		469,816.81			
Total Net Assets		977,456.29		1,014,827.14			
TOTAL LIABILITIES AND NET ASSETS	\$	1,004,072.31	\$	1,036,651.89			

#### DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT STATEMENTS OF REVENUES AND EXPENSES BUDGET TO ACTUAL - CASH BASIS

Property Assessment		1 Month Ended Dec. 31, 2016	3 Months Ended Dec. 31, 2016	Total Budget	% of Budget	Remaining Budget
Property Assessment	RECURRING REVENUES:					
Sales Tax         84,099.75         421,294,55         633,945.00         66.46         212,650,45           Interest Income         82.21         243,32         300.00         81.11         56.68           Total Recurring Revenues         84,181.96         622,330.90         834,916.00         74.54         212,585.10           RECURRING EXPENSES:           Program Management           Health Insurance         7.33         21.99         4,080.00         0.54         4,058.01           Insurance         122.00         218.00         1,750.00         12.46         1,532.00           Meals and Entertainment         0.00         212.67         900.00         13.61         778.43           Office Equipment Reptal         155.71         488.77         1,600.00         30.55         1,111.23           Office Equipment Repair         0.00         0.00         500.00         0.00         500.00         500.00           Office Equipment Repair         0.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         2,400.00         2,400.00         2,400.00         2,400.00         2,400.00		¢ 0.00	¢ 000 700 00	<b>*</b> 200 074 00		
Interest Income   82.21   243.32   300.00   81.11   56.68     Total Recurring Revenues   84,181.96   622,330.90   834,916.00   74.54   212,585.10     RECURRING EXPENSES:   Program Management   Health Insurance   122.00   218.00   1,750.00   12.46   1,532.00     Insurance   122.00   218.00   1,750.00   12.46   1,532.00     Meals and Entertainment   0.00   121.57   900.00   13.51   778.43     Office Equipment Repair   0.00   0.00   500.00   0.00   500.00     Office Repairs & Maintenance   3,745.02   3,860.02   7,000.00   55.14   3,139.98     Office Supplies   380.58   1,419.31   1,500.00   94.62   80.69     Parking   0.00   0.00   2,400.00   0.00   2,400.00     Payroll Taxes - Admin   1,118.89   2,563.13   16,378.00   15.65   13,814.87     Professional Services   577.80   1,635.60   25,000.00   6.54   23,384.40     Rent   2,334.88   7,039.13   25,300.00   27.82   18,260.87     Retirement Plan   0.00   0.00   1,063.00   0.00   2,782.20     Retirement Plan   0.00   0.00   1,663.00   0.00   2,782.20     Retirement Plan   0.00   0.00   1,663.00   0.00   1,063.00     Salary - Administrative   13,061.27   29,992.75   183,776.00   18.31   133,783.25     Seminars/Conferences   0.00   14.58   5,500.00   0.647   3,741.18     Utilities   504.04   1,421.96   7,500.00   18.96   6,078.04     Total Program Management   22,096.27   49,055.63   268,247.00   18.29   219,191.37     Programs & Services   Environmental   Beautiffication/Streetscape   825.00   11,250.00   8,000.00   15.63   6,7550.00     Public Art Program   0.00   0.00   1,000.00   0.00   1,000.00     Total Beautiffication/Streetscape   625.00   11,378.00   25,000.00   6.92   23,270.00     Rotal Repair   0.00   0.00   0.00   0.00   0.00   0.00   0.00     Rotal Repair   0.00   0.00   0.00   0.00   0.00   0.00   0.00     Public Art Program   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00     Rotal Repair   0.00   0.	- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		N ERBS SESSE	W. SERSTREPHINANA WERESC		2. 2.
Total Recurring Revenues		1.33				
Program Management			The second second second second			
Program Management	Total House High Royal and S	04,101.90	622,330.90	834,916.00	74.54	212,585.10
Health Insurance						
Insurance	Program Management					
Meals and Entertainment	Health Insurance	7.33	21.99	4,080.00	0.54	4,058.01
Meals and Entertainment         0.00         121.57         900.00         13.51         778.43           Office Equipment Rental         155.71         488.77         1,600.00         30.55         1,111.23           Office Equipment Repair         0.00         0.00         500.00         500.00         500.00           Office Repairs & Maintenance         3,745.02         3,860.02         7,000.00         55.14         3,139.98           Office Supplies         380.58         1,419.31         1,500.00         94.62         80.69           Parking         0.00         0.00         2,400.00         0.00         2,400.00         94.62         80.69           Parking         0.00         0.00         2,400.00         0.00         2,400.00         94.62         3,364.87           Parking         0.00         1.635.60         25,000.00         6.54         23,384.48         7,039.13         25,300.00         6.54         23,348.48         7,039.13         25,300.00         27.82         18,260.87         Retrement Plan         0.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         1,063.00         1,063.00         1,	Insurance	122.00	218.00	1,750.00	12.46	
Office Equipment Rental         155.71         488.77         1,600.00         30.55         1,111.23           Office Equipment Repair         0.00         0.00         500.00         0.00         500.00         6.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         2,400.00         0.00         1,500.00         6.94         23,384.40         7.700.00         15.65         13,814.87         1,635.60         25,000.00         6.54         23,384.40         8.00         1,063.00         0.00         6.54         23,384.40         8.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         <	Meals and Entertainment	0.00	121.57	900.00	13.51	
Office Equipment Repair         0.00         0.00         500.00         500.00           Office Repairs & Maintenance         3,745.02         3,860.02         7,000.00         55.14         3,139.98           Office Supplies         380.58         1,419.31         1,500.00         94.62         80.69           Parking         0.00         0.00         2,400.00         0.00         2,400.00           Payroll Taxes - Admin.         1,118.89         2,563.13         16,378.00         15.65         13,814.87           Professional Services         577.80         1,635.60         25,000.00         6.54         23,364.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,083.00         0.00         1,08	Office Equipment Rental	155.71	488.77	1,600.00	30.55	
Office Repairs & Maintenance         3,745.02         3,860.02         7,000.00         55.14         3,139.98           Office Supplies         380.58         1,419.31         1,500.00         94.62         80.69           Parking         0.00         0.00         2,400.00         0.00         2,400.00           Payroll Taxes - Admin.         1,118.89         2,563.13         16,378.00         15.65         13,814.87           Professional Services         577.80         1,635.60         25,000.00         6.54         23,364.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.29         219,191.37           Program Management         22,096.27 <td< td=""><td>Office Equipment Repair</td><td>0.00</td><td>0.00</td><td></td><td></td><td>AVIETO A CONTROL A</td></td<>	Office Equipment Repair	0.00	0.00			AVIETO A CONTROL A
Office Supplies         380.58         1,419.31         1,500.00         94.62         80.69           Parking         0.00         0.00         2,400.00         0.00         2,400.00           Payroll Taxes - Admin.         1,118.89         2,563.13         16,378.00         15.65         13,814.87           Professional Services         577.80         1,635.60         25,000.00         6.54         23,364.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services         18.29	Office Repairs & Maintenance	3,745.02	3,860.02	7,000.00		
Parking         0.00         0.00         2,400.00         0.00         2,400.00           Payroll Taxes - Admin.         1,118.89         2,563.13         16,378.00         15.65         13,814.87           Professional Services         577.80         1,635.60         25,000.00         6.54         23,334.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00         0.00         1,063.00         Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25         Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services         Environmental           Beautification/Streetscape         625.00         1,250.00         8,000.00         15.63	Office Supplies	380.58	1,419.31			
Payroll Taxes - Admin.         1,118.89         2,563.13         16,378.00         15.65         13,814.87           Professional Services         577.80         1,635.60         25,000.00         6.54         23,364.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape         8         8,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00 </td <td>Parking</td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td>	Parking	0.00	0.00			
Professional Services         577.80         1,635.60         25,000.00         6.54         23,364.40           Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape         625.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         0.00         1,000.00         21.00         31,602.	Payroll Taxes - Admin.	1,118.89	2,563.13			
Rent         2,334.88         7,039.13         25,300.00         27.82         18,260.87           Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape         8         8,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         15.38         62,622.00 </td <td>Professional Services</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Professional Services					
Retirement Plan         0.00         0.00         1,063.00         0.00         1,063.00           Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         8         8         8         8         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00         16.38         62,622.00           Cleaning and Maintenance           Cleani	Rent	2,334.88				
Salary - Administrative         13,061.27         29,992.75         163,776.00         18.31         133,783.25           Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00 <t< td=""><td>Retirement Plan</td><td>1.5</td><td></td><td></td><td></td><td></td></t<>	Retirement Plan	1.5				
Seminars/Conferences         0.00         14.58         5,500.00         0.27         5,485.42           Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40	Salary - Administrative	13,061.27				
Telephone         88.75         258.82         4,000.00         6.47         3,741.18           Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         15.38         62,622.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         23.40         126,392.48           Cleaning & Maintenance Labor         12,012.52         38,607.52	Seminars/Conferences					
Utilities         504.04         1,421.96         7,500.00         18.96         6,078.04           Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         126,392.48           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00	Telephone	88.75	258.82			
Total Program Management         22,096.27         49,055.63         268,247.00         18.29         219,191.37           Programs & Services           Environmental         Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Utilities					
Environmental           Beautification/Streetscape         0.00         1,730.00         25,000.00         6.92         23,270.00           Banner Installation         0.00         1,250.00         8,000.00         15.63         6,750.00           City Horticulture         625.00         1,250.00         8,000.00         21.00         31,602.00           Holiday Decor         0.00         0.00         1,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning & Maintenance         137.93         225.26         0.00         0.00         0.00         23.40         126,392.48           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	<b>Total Program Management</b>			and the second s		V
Beautification/Streetscape           Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Programs & Services					
Banner Installation         0.00         1,730.00         25,000.00         6.92         23,270.00           City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Environmental					
City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Beautification/Streetscape	(0)				
City Horticulture         625.00         1,250.00         8,000.00         15.63         6,750.00           Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance         Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Banner Installation	0.00	1,730.00	25,000.00	6.92	23,270.00
Holiday Decor         0.00         8,398.00         40,000.00         21.00         31,602.00           Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	City Horticulture	625.00				
Public Art Program         0.00         0.00         1,000.00         0.00         1,000.00           Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Holiday Decor	0.00	8,398.00			
Total Beautification/Streetscape         625.00         11,378.00         74,000.00         15.38         62,622.00           Cleaning and Maintenance           Cleaning & Maintenance Payroll Taxes         137.93         225.26         0.00         0.00         (225.26)           Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Public Art Program	0.00	0.00	1,000.00	0.00	
Cleaning & Maintenance Payroll Taxes       137.93       225.26       0.00       0.00       (225.26)         Cleaning & Maintenance Labor       12,012.52       38,607.52       165,000.00       23.40       126,392.48         Capital Janitorial Improvements       0.00       0.00       10,000.00       0.00       10,000.00	Total Beautification/Streetscape	625.00	11,378.00	74,000.00	15.38	
Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Cleaning and Maintenance					
Cleaning & Maintenance Labor         12,012.52         38,607.52         165,000.00         23.40         126,392.48           Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00	Cleaning & Maintenance Payroll Taxes	137.93	225.26	0.00	0.00	(225.26)
Capital Janitorial Improvements         0.00         0.00         10,000.00         0.00         10,000.00						
T (   0   1   1   1   1   1   1   1   1   1						
	<b>Total Cleaning and Maintenance</b>	12,150.45				

**Public Safety** 

#### DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT STATEMENTS OF REVENUES AND EXPENSES BUDGET TO ACTUAL - CASH BASIS

	1 Month Ended Dec. 31, 2016	3 Months Ended Dec. 31, 2016	Total Budget	% of Budget	Remaining Budget
CPD Substation - Rent, Utilities	0.00	0.00	5,000.00	0.00	5,000.00
Public Safety Labor	0.00	0.00	30,000.00	0.00	
Public Safety Programming/Educ Mat'l	3,096.50	3,096.50	0.00	0.00	30,000.00
Public Safety Equipment and Lighting	0.00	0.00	5,000.00	0.00	(3,096.50)
Total Public Safety	3,096.50	3,096.50	40,000.00	7.74	5,000.00 36,903.50
Economy					
<b>Economic Development</b>					
Industry Memberships	0.00	890.00	2,000.00	44.50	1,110.00
TIF Expenditures	0.00	0.00	20,000.00	0.00	20,000.00
Economic Devel. Business Mktg	0.00	0.00	2,000.00	0.00	2,000.00
Economic Benchmarking	0.00	0.00	500.00		
Total Economic Development	0.00	890.00	24,500.00	<u>0.00</u> 3.63	23,610.00
Marketing					
Marketing Subscription	0.00	E42.24	5 000 00	10.01	
Image Marketing	0.00	542.21 6,982.50	5,000.00 62,500.00	10.84	4,457.79
Media Buys	5,500.00	10,848.43	- 77	11.17	55,517.50
Promotions & Events	0.00	200.00	0.00	0.00	(10,848.43)
Online Marketing	0.00	0.00	4,000.00	5.00	3,800.00
Postage	0.00	0.00	2,500.00	0.00	2,500.00
Printing	3,270.05	6,098.95	5,000.00	0.00	5,000.00
Total Marketing	8,770.05	24,672.09	5,000.00 84,000.00	121.98 29.37	(1,098.95) 59,327.91
Total Programs & Services	24,642.00	78,869.37	397,500.00	19.84	318,630.63
Total Recurring Expenses	46,738.27	127,925.00	665,747.00	19.22	537,822.00
RECURRING SURPLUS/(DEFICIT)	37,443.69	494,405.90	169,169.00	292.26	(325,236.90)
NON-RECURRING EXPENSES: Environmental Beautification/Streetscape					
Broadway Gateway	0.00	74 007 70	400 000 00		
Infrastructure Programs	0.00 0.00	74,327.73	100,000.00	74.33	25,672.27
Total Beautification/Streetscape	0.00		35,000.00 135,000.00	0.00 55.06	35,000.00 60,672.27
Contingency					
Contingency	0.00	0.00	35,000.00	0.00	25 000 00
Total Contingency	0.00	0.00	35,000.00	0.00	35,000.00 35,000.00
Total Non-Recurring Expenses	0.00	74,327.73	170,000.00	43.72	95,672.27

### DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT STATEMENTS OF REVENUES AND EXPENSES BUDGET TO ACTUAL - CASH BASIS

æ v	1 Month Ended Dec. 31, 2016	3 Months Ended Dec. 31, 2016	Total Budget	% of Budget	Remaining Budget
NON-CASH TRANSACTIONS:					
Depreciation	134.91	404.69	0.00	0.00	(404.69)
Total Non-Cash Transactions	134.91	404.69	0.00	0.00	(404.69)
REVENUES OVER (UNDER) EXPENSES	\$ 37,308.78	\$ 419,673.48	\$ (831.00)	(50,502.22)	\$ (420,504.48)