

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

**ONE MONTH AND FIVE MONTHS ENDED
FEBRUARY 28, 2019**



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

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

20 South Fifth Street

Columbia, MO 65201

(573) 449-1599

Fax: (573) 443-8603

www.gkccpas.com

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 five months ended February 28, 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.

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

March 02, 2019

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AND GOVERNMENTAL FUNDS BALANCE SHEET
MODIFIED CASH BASIS
FEBRUARY 28, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS:			
Cash	\$ 1,463,440.43	\$ -	\$ 1,463,440.43
Investments	-	47,846.52	47,846.52
Accounts Receivable	-	48.11	48.11
Capital assets, net of accumulated depreciation	-	2,794.60	2,794.60
Total Assets	<u>1,463,440.43</u>	<u>50,689.23</u>	<u>1,514,129.66</u>
LIABILITIES:			
Credit Card	-	510.75	510.75
Deferred revenue	-	280,416.05	280,416.05
Total Liabilities	<u>-</u>	<u>280,926.80</u>	<u>280,926.80</u>
FUND BALANCES / NET POSITION:			
Fund Balances			
Unassigned	801,809.15	(801,809.15)	-
Assigned	208,021.38	(208,021.38)	-
Committed	453,609.90	(453,609.90)	-
Total Fund Balances	<u>1,463,440.43</u>	<u>(1,463,440.43)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,463,440.43</u>		
Net Position			
Net investments in capital assets		2,794.60	2,794.60
Unrestricted		1,182,561.74	1,182,561.74
Restricted		47,846.52	47,846.52
Total Net Position		<u>\$ 1,233,202.86</u>	<u>\$ 1,233,202.86</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 FEBRUARY 28, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 21,390.69	\$ 519.68	\$ 21,910.37
Environmental	17,918.26	-	17,918.26
Economy	5,337.95	-	5,337.95
Total Expenditures	<u>44,646.90</u>	<u>519.68</u>	<u>45,166.58</u>
REVENUES:			
Property assessment	125,316.26	(125,316.26)	-
Sales tax	41,793.69	-	41,793.69
Interest income	92.75	-	92.75
Total Revenues	<u>167,202.70</u>	<u>(125,316.26)</u>	<u>41,886.44</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	122,555.80	(125,835.94)	(3,280.14)
FUND BALANCE/NET POSITION:			
Beginning balance	1,340,884.63	(104,401.63)	1,236,483.00
Ending balance	<u>\$ 1,463,440.43</u>	<u>\$ (230,237.57)</u>	<u>\$ 1,233,202.86</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 118,006.01	\$ 243.67	\$ 118,249.68
Environmental	120,004.12	-	120,004.12
Economy	31,313.39	-	31,313.39
Total Expenditures	<u>269,323.52</u>	<u>243.67</u>	<u>269,567.19</u>
REVENUES:			
Property assessment	280,416.05	(38,040.85)	242,375.20
Sales tax	253,505.26	257,145.15	510,650.41
Interest income	506.67	-	506.67
Investment income	-	415.88	415.88
Unrealized gain/(loss)	-	(1,394.33)	(1,394.33)
Total Revenues	<u>534,427.98</u>	<u>218,125.85</u>	<u>752,553.83</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	265,104.46	217,882.18	482,986.64
FUND BALANCE/NET POSITION:			
Beginning balance	1,198,335.97	(448,119.75)	750,216.22
Ending balance	<u>\$ 1,463,440.43</u>	<u>\$ (230,237.57)</u>	<u>\$ 1,233,202.86</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SELECTED INFORMATION - SUBSTANTIALLY ALL DISCLOSURES REQUIRED
BY THE MODIFIED CASH BASIS OF ACCOUNTING ARE NOT INCLUDED
FEBRUARY 28, 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>February 28, 2019</u>	<u>February 28, 2018</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
1005 - Commerce Future FY Sales Tax Funds	\$ 773.48	\$ 379.53
1010 - Commerce Future FY Property Tax Funds	280,411.23	243,626.37
1020 - Commerce Sales Tax - Current FY	577,624.44	429,519.90
1140 - Gateway Funds	453,609.90	351,873.15
1145 - 6 Month Operating Funds	151,021.38	150,759.61
1150 - Community Foundation Gateway Funds	47,846.52	0.00
1200 - Accounts Receivable	48.11	0.00
Total Current Assets	<u>1,511,335.06</u>	<u>1,176,158.56</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>(44,108.67)</u>	<u>(43,520.90)</u>
Net Property and Equipment	<u>2,794.60</u>	<u>3,382.37</u>
TOTAL ASSETS	<u>\$ 1,514,129.66</u>	<u>\$ 1,179,540.93</u>
<u>LIABILITIES AND NET POSITION</u>		
LIABILITIES:		
CURRENT LIABILITIES:		
2200 - Commerce Bank Credit Card	\$ 510.75	\$ 0.00
2310 - Deferred Revenue - Property Tax	<u>280,416.05</u>	<u>239,765.78</u>
Total Current Liabilities	<u>280,926.80</u>	<u>239,765.78</u>
Total Liabilities	<u>\$ 280,926.80</u>	<u>\$ 239,765.78</u>
NET POSITION:		
3000 - Undesignated	40,738.42	421,973.28
3010 - Designated 6 Month Operating	151,021.38	150,759.61
3020 - Designated - Gateway Funds	453,609.90	0.00
3025 - Restricted - Gateways Funds	47,846.52	0.00
3030 - Designated - Grease Storage Tank Grants	27,000.00	0.00
3035 - Designated - Enhanced Street Lighting	30,000.00	0.00
Revenues Over/(Under) Expenditures	<u>482,986.64</u>	<u>367,042.26</u>
Total Net Position	<u>1,233,202.86</u>	<u>939,775.15</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,514,129.66</u>	<u>\$ 1,179,540.93</u>

See Accountants' Compilation Report

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

	1 Month Ended	5 Months Ended	Total	% of	Remaining
	Feb. 28, 2019	Feb. 28, 2019	Budget	Budget	Budget
RECURRING REVENUES:					
4000 - Property Assessment	\$ 0.00	\$ 242,375.20	\$ 243,630.00	99.48	\$ 1,254.80
4008 - Sales Tax	41,793.69	510,650.41	595,000.00	85.82	84,349.59
4900 - Interest Income	92.75	506.67	500.00	101.33	(6.67)
4950 - Investment Income	0.00	415.88	0.00	0.00	(415.88)
Total Recurring Revenues	<u>41,886.44</u>	<u>753,948.16</u>	<u>839,130.00</u>	<u>89.85</u>	<u>85,181.84</u>
RECURRING EXPENDITURES:					
Program Management					
7080 - Insurance	0.00	0.00	2,500.00	0.00	2,500.00
7120 - Meals and Entertainment	7.16	479.37	900.00	53.26	420.63
7280 - Office Equipment Rental	125.50	740.63	2,000.00	37.03	1,259.37
7320 - Office Equipment Repair	0.00	1,942.20	500.00	388.44	(1,442.20)
7360 - Office Repairs & Maintenance	0.00	1,526.00	5,000.00	30.52	3,474.00
7400 - Office Supplies	189.48	1,651.40	2,000.00	82.57	348.60
7440 - Parking	0.00	430.00	2,800.00	15.36	2,370.00
7480 - Payroll Taxes - Admin.	1,082.35	5,385.83	18,064.00	29.82	12,678.17
7600 - Professional Services	2,746.50	21,934.77	37,500.00	58.49	15,565.23
7640 - Rent	2,506.30	11,412.18	27,500.00	41.50	16,087.82
7680 - Salary - Administrative	14,156.54	68,349.27	183,331.00	37.28	114,981.73
7720 - Seminars/Conferences	0.00	839.88	5,500.00	15.27	4,660.12
7840 - Telephone	90.41	466.33	1,200.00	38.86	733.67
7960 - Utilities	986.45	2,993.42	7,700.00	38.88	4,706.58
Total Program Management	<u>21,890.69</u>	<u>118,151.28</u>	<u>296,495.00</u>	<u>39.85</u>	<u>178,343.72</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	0.00	3,310.00	20,000.00	16.55	16,690.00
8020 - City Horticulture	625.00	3,125.00	8,000.00	39.06	4,875.00
8035 - Holiday Decor	0.00	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
Total Beautification/Streetscape	625.00	34,770.00	76,000.00	45.75	41,230.00
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	14,165.48	70,453.96	170,000.00	41.44	99,546.04
8281 - Capital Janitorial Improvements	0.00	0.00	2,500.00	0.00	2,500.00
Total Cleaning and Maintenance	14,165.48	70,453.96	172,500.00	40.84	102,046.04
Public Safety					
9548 - CPD Substation - Rent, Utilities	430.78	2,125.80	5,150.00	41.28	3,024.20
9549 - Public Safety Labor	2,697.00	12,654.36	25,000.00	50.62	12,345.64
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
Total Public Safety	3,127.78	14,780.16	32,650.00	45.27	17,869.84

See Accountants' Compilation Report

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

	1 Month Ended Feb. 28, 2019	5 Months Ended Feb. 28, 2019	Total Budget	% of Budget	Remaining Budget
Economy					
Economic Development					
7160 - Industry Memberships	0.00	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
Total Economic Development	0.00	186.25	24,500.00	0.76	24,313.75
Marketing					
7800 - Marketing Subscription	279.49	1,191.38	3,500.00	34.04	2,308.62
8300 - Image Marketing	0.00	3,149.06	60,500.00	5.21	57,350.94
8301 - Media Buys	4,900.00	19,879.00	0.00	0.00	(19,879.00)
8305 - Promotions & Events	0.00	581.34	9,000.00	6.46	8,418.66
8307 - Online Marketing	103.46	563.82	0.00	0.00	(563.82)
8308 - Postage	55.00	369.31	2,500.00	14.77	2,130.69
8309 - Printing	0.00	5,393.23	2,500.00	215.73	(2,893.23)
Total Marketing	5,337.95	31,127.14	78,000.00	39.91	46,872.86
Total Programs & Services	23,256.21	151,317.51	383,650.00	39.44	232,332.49
Total Recurring Expenditures	45,146.90	269,468.79	680,145.00	39.62	410,676.21
RECURRING SURPLUS/(DEFICIT)	(3,260.46)	484,479.37	158,985.00	304.73	(325,494.37)
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	0.00	0.00	124,000.00	0.00	124,000.00
Contingency					
9671 - Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Non-Recurring Expenditures	0.00	0.00	159,000.00	0.00	159,000.00
NON-CASH TRANSACTIONS:					
9600 - Depreciation	19.68	98.40	0.00	0.00	(98.40)
9650 - Unrealized (Gain)/Loss	0.00	1,394.33	0.00	0.00	(1,394.33)
Total Non-Cash Transactions	19.68	1,492.73	0.00	0.00	(1,492.73)
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,280.14)	\$ 482,986.64	\$ (15.00)	(3,219,910.93)	\$ (483,001.64)

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	453,545.32
Cleared Deposits & Additions				
20.07	02/28/19		RECORD INTEREST EARNED	69.58
			Total	<u>69.58</u>
			Statement Total	<u>69.58</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	02/28/19		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>453,609.90</u></u>
Reconciled Bank Information				
			Ending Bank Balance	453,609.90
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,609.90</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,609.90
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,609.90</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	453,545.32
			+ Cleared Deposits & Additions	69.58
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	453,609.90
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,609.90</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,609.90
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,609.90</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

February 1, 2019 - February 28, 2019

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

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	151,003.21
Cleared Deposits & Additions				
20.07	02/28/19		RECORD INTEREST EARNED	23.17
			Total	<u>23.17</u>
			Statement Total	<u>23.17</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	02/28/19		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>151,021.38</u></u>
Reconciled Bank Information				
			Ending Bank Balance	151,021.38
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,021.38</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,021.38
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,021.38</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	151,003.21
			+ Cleared Deposits & Additions	23.17
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	151,021.38
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,021.38</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,021.38
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,021.38</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

February 1, 2019 - February 28, 2019

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

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	369,053.38
Cleared Deposits & Additions				
20.02	02/28/19		RECORD DEPOSITS	40,007.60
20.02	02/28/19		RECORD DEPOSITS	1,786.09
			Total	<u>41,793.69</u>
			Statement Total	<u>41,793.69</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	02/28/19		RECORD SERVICE CHARGES	20.81
20.06	02/28/19		RECORD TRANSFERS	157,423.18
20.06	02/28/19		RECORD TRANSFERS	41,000.00
20.06	02/28/19		RECORD TRANSFERS	211,629.60
			Total	<u>410,073.59</u>
			Statement Total	<u>410,073.59</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>773.48</u></u>
Reconciled Bank Information				
			Ending Bank Balance	773.48
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>773.48</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	773.48
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>773.48</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	369,053.38
			+ Cleared Deposits & Additions	41,793.69
			- Cleared Checks & Payments	<u>410,073.59</u>
			Ending Bank Balance	773.48
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>773.48</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	773.48
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>773.48</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future FY Sales Tax Funds

February 1, 2019 - February 28, 2019

Reference	Date	GL Account
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Cleared Deposits & Additions count = 2
Cleared Checks & Payments count = 4
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

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	201,330.76
Cleared Deposits & Additions				
20.02	02/28/19		RECORD DEPOSITS	125,316.26
			Total	<u>125,316.26</u>
			Statement Total	125,316.26
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.06	02/28/19		RECORD TRANSFERS	46,235.79
			Total	<u>46,235.79</u>
			Statement Total	46,235.79
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>280,411.23</u></u>
Reconciled Bank Information				
			Ending Bank Balance	280,411.23
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>280,411.23</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	280,411.23
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>280,411.23</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	201,330.76
			+ Cleared Deposits & Additions	125,316.26
			- Cleared Checks & Payments	<u>46,235.79</u>
			Ending Bank Balance	280,411.23
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>280,411.23</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	280,411.23
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>280,411.23</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

February 1, 2019 - February 28, 2019

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

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	189,267.46
Cleared Deposits & Additions				
20.05	02/28/19		RECORD VOIDED CHECKS	470.00
20.06	02/28/19		RECORD TRANSFERS	46,235.79
20.06	02/28/19		RECORD TRANSFERS	211,629.60
20.06	02/28/19		RECORD TRANSFERS	157,423.18
20.06	02/28/19		RECORD TRANSFERS	41,000.00
			Total	<u>456,758.57</u>
			Statement Total	<u>456,288.57</u>
			Difference	<u>470.00</u>
Cleared Checks & Payments				
20.01	02/28/19		MONTHLY PAYROLL/MORESOURCE	15,345.39
20.04	02/28/19		RECORD SERVICE CHARGES	6.67
2312	12/06/18	8305	MU-CAFNR CAREER SERVICES	125.00
2330	12/18/18	8301	KBIA	500.00
2360	01/22/19	7160	MMTC	75.00
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
2371	02/01/19	8305	MU-CAFNR CAREER SERVICES	125.00
2372	02/04/19	8301	DOORMAIL INC	345.00
2373	02/04/19	8280	MYDATT SERVICES INC	14,165.48
2374	02/04/19	7600	GERDING, KORTE & CHITWOOD	165.00
2375	02/04/19	8301	KQFX	500.00
2376	02/04/19	8301	KMIZ	270.00
2377	02/04/19	8020	CITY OF COLUMBIA	625.00
2378	02/04/19	8301	COMO LIVING PUBLICATIONS	1,000.00
2379	02/04/19	7600	GERDING, KORTE & CHITWOOD	165.00
2380	02/04/19	7400	CULLIGAN	31.00
2381	02/07/19	7400	SCHRIEFER'S OFFICE	66.11
2382	02/07/19	7600	BOONSLICK CHORDBUSTERS	400.00
2383	02/07/19	7840	SOCKET	90.41
2385	02/07/19	7280	IMAGE TECHNOLOGY	125.50
2386	02/11/19	7600	GERDING, KORTE & CHITWOOD	210.00
2387	02/11/19	7600	GERDING, KORTE & CHITWOOD	330.00
2388	02/11/19	7960	DELTA SYSTEMS GROUP	25.00
2389	02/11/19	9549	AAAA CHANGE	2,697.00
2390	02/11/19	Multiple	KEEPERS DALTON PARTNERSHIP	2,937.08
2392	02/21/19	7960	CITY OF COLUMBIA	486.10
2393	02/21/19	7960	CITY OF COLUMBIA	400.40
2394	02/21/19	7960	TRANQUILITY INTERNET SERVICES	74.95
2396	02/21/19	8301	KMIZ	1,130.00
2397	02/21/19	8301	TRUE/FALSE FILM FEST	2,000.00
			Total	<u>66,070.13</u>
			Statement Total	<u>65,600.13</u>
			Difference	<u>470.00</u>
			Ending Bank Balance	<u>579,955.90</u>

Reconciled Bank Information

Ending Bank Balance 579,955.90

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

February 1, 2019 - February 28, 2019

Reference	Date	GL Account	Description	Amount
Open Deposits & Additions				
				Total <u>0.00</u>
Open Checks & Payments				
2111	05/16/18	7720	COLUMBIA CVB	25.00
2361	01/22/19	8309	SHELTER INSURANCE	936.46
2384	02/07/19	7600	VAN MATRE LAW FIRM	1,050.00
2391	02/21/19	7600	ZAKREWSKI MANAGEMENT GROUP LLC	320.00
				Total <u>2,331.46</u>
				Reconciled Bank Balance <u><u>577,624.44</u></u>

General Ledger Information

	Unadjusted General Ledger Balance	577,624.44
Adjustments		
	Total	<u>0.00</u>
	Adjusted General Ledger Balance	<u><u>577,624.44</u></u>

Bank Account Reconciliation Summary

Bank Statement Information

Beginning Bank Balance	189,267.46
+ Cleared Deposits & Additions	456,288.57
- Cleared Checks & Payments	<u>65,600.13</u>
Ending Bank Balance	579,955.90

Reconciled Bank Information

+ Open Deposits & Additions	0.00
- Open Checks & Payments	<u>2,331.46</u>
Reconciled Bank Balance	<u><u>577,624.44</u></u>

General Ledger Information

Unadjusted General Ledger Balance	577,624.44
+/- Total Adjustments	<u>0.00</u>
Adjusted General Ledger Balance	<u><u>577,624.44</u></u>

Unreconciled Amount	<u><u>0.00</u></u>
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Cleared Deposits & Additions count = 5
 Cleared Checks & Payments count = 36
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 4
 General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
02/01/19	2371	1020	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		(125.00)
02/01/19	2371	8305	MU-CAFNR CA	MU-CAFNR CAREER SERVICES		125.00
02/04/19	2372	1020	DOORMAIL IN	DOORMAIL INC		(345.00)
02/04/19	2372	8301	DOORMAIL IN	DOORMAIL INC		345.00
02/04/19	2373	1020	BLOCK BY BL	MYDATT SERVICES INC		(14,165.48)
02/04/19	2373	8280	BLOCK BY BL	MYDATT SERVICES INC		14,165.48
02/04/19	2374	1020	GKC	GERDING, KORTE & CHITWOOD		(165.00)
02/04/19	2374	7600	GKC	GERDING, KORTE & CHITWOOD		165.00
02/04/19	2375	1020	KQFX	KQFX		(500.00)
02/04/19	2375	8301	KQFX	KQFX		500.00
02/04/19	2376	1020	KMIZ	KMIZ		(270.00)
02/04/19	2376	8301	KMIZ	KMIZ		270.00
02/04/19	2377	1020	CITY OF COL	CITY OF COLUMBIA		(625.00)
02/04/19	2377	8020	CITY OF COL	CITY OF COLUMBIA		625.00
02/04/19	2378	1020	COMO LIVING	COMO LIVING PUBLICATIONS		(1,000.00)
02/04/19	2378	8301	COMO LIVING	COMO LIVING PUBLICATIONS		1,000.00
02/04/19	2379	1020	GKC	GERDING, KORTE & CHITWOOD		(165.00)
02/04/19	2379	7600	GKC	GERDING, KORTE & CHITWOOD		165.00
02/04/19	2380	1020	CULLIGAN	CULLIGAN		(31.00)
02/04/19	2380	7400	CULLIGAN	CULLIGAN		31.00
02/07/19	2381	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(66.11)
02/07/19	2381	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		66.11
02/07/19	2382	1020	BOONSLICK C	BOONSLICK CHORDBUSTERS		(400.00)
02/07/19	2382	7600	BOONSLICK C	BOONSLICK CHORDBUSTERS	1099-MISC (7)	400.00
02/07/19	2383	1020	SOCKET	SOCKET		(90.41)
02/07/19	2383	7840	SOCKET	SOCKET		90.41
02/07/19	2384	1020	VAN MATRE	VAN MATRE LAW FIRM		(1,050.00)
02/07/19	2384	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	1,050.00
02/07/19	2385	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(125.50)
02/07/19	2385	7280	IMAGE TECHN	IMAGE TECHNOLOGY		125.50
02/11/19	2386	1020	GKC	GERDING, KORTE & CHITWOOD		(210.00)
02/11/19	2386	7600	GKC	GERDING, KORTE & CHITWOOD		210.00
02/11/19	2387	1020	GKC	GERDING, KORTE & CHITWOOD		(330.00)
02/11/19	2387	7600	GKC	GERDING, KORTE & CHITWOOD		330.00
02/11/19	2388	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(25.00)
02/11/19	2388	7960	DELTA SYSTE	DELTA SYSTEMS GROUP		25.00
02/11/19	2389	1020	AAAA CHANGE	AAAA CHANGE		(2,697.00)
02/11/19	2389	9549	AAAA CHANGE	AAAA CHANGE		2,697.00
02/11/19	2390	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,937.08)
02/11/19	2390	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	430.78
02/11/19	2390	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	2,506.30
02/21/19	2391	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(320.00)
02/21/19	2391	7600	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	320.00
02/21/19	2392	1020	CITY OF COL	CITY OF COLUMBIA		(486.10)
02/21/19	2392	7960	CITY OF COL	CITY OF COLUMBIA		486.10
02/21/19	2393	1020	CITY OF COL	CITY OF COLUMBIA		(400.40)
02/21/19	2393	7960	CITY OF COL	CITY OF COLUMBIA		400.40
02/21/19	2394	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
02/21/19	2394	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
02/21/19	2396	1020	KMIZ	KMIZ		(1,130.00)
02/21/19	2396	8301	KMIZ	KMIZ		1,130.00
02/21/19	2397	1020	TRUE/FALSE	TRUE/FALSE FILM FEST		(2,000.00)
02/21/19	2397	8301	TRUE/FALSE	TRUE/FALSE FILM FEST		2,000.00
02/28/19	20.01	7680		MONTHLY PAYROLL/MORESOURCE		14,156.54
02/28/19	20.01	7480		MONTHLY PAYROLL/MORESOURCE		1,082.35
02/28/19	20.01	7600		MONTHLY PAYROLL/MORESOURCE		106.50
02/28/19	20.01	1020		MONTHLY PAYROLL/MORESOURCE		(15,345.39)
02/28/19	20.02	1005		RECORD DEPOSITS MODOR		40,007.60

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
02/28/19	20.02	1005		RECORD DEPOSITS MODOR LOCAL		1,786.09
02/28/19	20.02	1010		RECORD DEPOSITS PROPERTY TAX		125,316.26
02/28/19	20.02	4008		RECORD DEPOSITS MODOR		(40,007.60)
02/28/19	20.02	4008		RECORD DEPOSITS MODOR LOCAL		(1,786.09)
02/28/19	20.02	2310		RECORD DEPOSITS		(125,316.26)
02/28/19	20.03	9600		RECORD DEPRECIATION		19.68
02/28/19	20.03	1620		RECORD DEPRECIATION		(19.68)
02/28/19	20.04	7400		RECORD SERVICE CHARGES		20.81
02/28/19	20.04	7400		RECORD SERVICE CHARGES ANALYSIS SERVICE CHARGE		6.67
02/28/19	20.04	7400		RECORD SERVICE CHARGES STMT FEE		5.00
02/28/19	20.04	7400		RECORD SERVICE CHARGES STMT FEE		5.00
02/28/19	20.04	1145		RECORD SERVICE CHARGES		(5.00)
02/28/19	20.04	1140		RECORD SERVICE CHARGES		(5.00)
02/28/19	20.04	1005		RECORD SERVICE CHARGES		(20.81)
02/28/19	20.04	1020		RECORD SERVICE CHARGES		(6.67)
02/28/19	20.05	8305		RECORD VOIDED CHECKS CK#2312		(125.00)
02/28/19	20.05	8301		RECORD VOIDED CHECKS CK#2370		(345.00)
02/28/19	20.05	1020		RECORD VOIDED CHECKS		470.00
02/28/19	20.06	1005		RECORD TRANSFERS		(157,423.18)
02/28/19	20.06	1005		RECORD TRANSFERS		(211,629.60)
02/28/19	20.06	1005		RECORD TRANSFERS		(41,000.00)
02/28/19	20.06	1010		RECORD TRANSFERS		(46,235.79)
02/28/19	20.06	1020		RECORD TRANSFERS		157,423.18
02/28/19	20.06	1020		RECORD TRANSFERS		211,629.60
02/28/19	20.06	1020		RECORD TRANSFERS		46,235.79
02/28/19	20.06	1020		RECORD TRANSFERS		41,000.00
02/28/19	20.07	1140		RECORD INTEREST EARNED		69.58
02/28/19	20.07	1145		RECORD INTEREST EARNED		23.17
02/28/19	20.07	4900		RECORD INTEREST EARNED GATEWAY		(69.58)
02/28/19	20.07	4900		RECORD INTEREST EARNED 6 MOS		(23.17)
02/28/19	20.08	3000		BOARD DESIGNATED FDS GATEWAY		18.17
02/28/19	20.08	3000		BOARD DESIGNATED FDS 6 MOS		64.58
02/28/19	20.08	3010		BOARD DESIGNATED FDS		(18.17)
02/28/19	20.08	3020		BOARD DESIGNATED FDS		(64.58)
02/28/19	20.10	7120		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		7.16
02/28/19	20.10	8308		RECORD CREDIT CARD CHARGES USPS		55.00
02/28/19	20.10	7800		RECORD CREDIT CARD CHARGES NETWORK SOLUTIONS		139.50
02/28/19	20.10	7800		RECORD CREDIT CARD CHARGES GOOGLE		40.00
02/28/19	20.10	7800		RECORD CREDIT CARD CHARGES MAIL CHIMP		50.00
02/28/19	20.10	7800		RECORD CREDIT CARD CHARGES CREATIVE CLOUD		49.99
02/28/19	20.10	8307		RECORD CREDIT CARD CHARGES FACEBOOK		103.46
02/28/19	20.10	7400		RECORD CREDIT CARD CHARGES OFFICE DEPOT		54.89
02/28/19	20.10	1200		RECORD CREDIT CARD CHARGES EMPLOYEE USE		10.75
02/28/19	20.10	2200		RECORD CREDIT CARD CHARGES		(510.75)
02/28/19	20.12	3030		BOARD DESIGNATED FDS		(27,000.00)
02/28/19	20.12	3035		BOARD DESIGNATED FDS		(30,000.00)
02/28/19	20.12	3000		BOARD DESIGNATED FDS GREASE STORAGE		27,000.00
02/28/19	20.12	3000		BOARD DESIGNATED FDS ENHANCED LIGHTS		<u>30,000.00</u>
				Transaction Balance for General		<u>0.00</u>

Transaction Totals

Total Debits 726,691.35

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

February 1, 2019 - February 28, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
Total Credits		<u>726,691.35</u>				
Account Hash Total		<u><u>452530.0000</u></u>				

Distribution count = 106

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY	Sales Tax Funds		369,053.38			
02/28/19	20.02		RECORD DEPOSITS MODOR		40,007.60		
02/28/19	20.02		RECORD DEPOSITS MODOR LOCAL		1,786.09		
02/28/19	20.04		RECORD SERVICE CHARGES			20.81	
02/28/19	20.06		RECORD TRANSFERS			157,423.18	
02/28/19	20.06		RECORD TRANSFERS			211,629.60	
02/28/19	20.06		RECORD TRANSFERS			41,000.00	
			Totals for 1005		<u>41,793.69</u>	<u>410,073.59</u>	<u>773.48</u>
1010	Commerce Future FY	Property Tax Funds		201,330.76			
02/28/19	20.02		RECORD DEPOSITS PROPERTY TAX		125,316.26		
02/28/19	20.06		RECORD TRANSFERS			46,235.79	
			Totals for 1010		<u>125,316.26</u>	<u>46,235.79</u>	<u>280,411.23</u>
1020	Commerce Sales Tax - Current FY			165,951.96			
02/01/19	2371		MU-CAFNR CAREER SERVICES			125.00	
02/04/19	2372		DOORMAIL INC			345.00	
02/04/19	2373		MYDATT SERVICES INC			14,165.48	
02/04/19	2374		GERDING, KORTE & CHITWOOD			165.00	
02/04/19	2375		KQFX			500.00	
02/04/19	2376		KMIZ			270.00	
02/04/19	2377		CITY OF COLUMBIA			625.00	
02/04/19	2378		COMO LIVING PUBLICATIONS			1,000.00	
02/04/19	2379		GERDING, KORTE & CHITWOOD			165.00	
02/04/19	2380		CULLIGAN			31.00	
02/07/19	2381		SCHRIEFER'S OFFICE			66.11	
02/07/19	2382		BOONSLICK CHORDBUSTERS			400.00	
02/07/19	2383		SOCKET			90.41	
02/07/19	2384		VAN MATRE LAW FIRM			1,050.00	
02/07/19	2385		IMAGE TECHNOLOGY			125.50	
02/11/19	2386		GERDING, KORTE & CHITWOOD			210.00	
02/11/19	2387		GERDING, KORTE & CHITWOOD			330.00	
02/11/19	2388		DELTA SYSTEMS GROUP			25.00	
02/11/19	2389		AAAA CHANGE			2,697.00	
02/11/19	2390		KEEPERS DALTON PARTNERSHIP			2,937.08	
02/21/19	2391		ZAKREWSKI MANAGEMENT GROUP LLC			320.00	
02/21/19	2392		CITY OF COLUMBIA			486.10	
02/21/19	2393		CITY OF COLUMBIA			400.40	
02/21/19	2394		TRANQUILITY INTERNET SERVICES			74.95	
02/21/19	2396		KMIZ			1,130.00	
02/21/19	2397		TRUE/FALSE FILM FEST			2,000.00	
02/28/19	20.01		MONTHLY PAYROLL/MORESOURCE			15,345.39	
02/28/19	20.04		RECORD SERVICE CHARGES			6.67	
02/28/19	20.05		RECORD VOIDED CHECKS		470.00		
02/28/19	20.06		RECORD TRANSFERS		157,423.18		
02/28/19	20.06		RECORD TRANSFERS		211,629.60		
02/28/19	20.06		RECORD TRANSFERS		46,235.79		
02/28/19	20.06		RECORD TRANSFERS		41,000.00		
			Totals for 1020		<u>456,758.57</u>	<u>45,086.09</u>	<u>577,624.44</u>
1140	Gateway Funds			453,545.32			
02/28/19	20.04		RECORD SERVICE CHARGES			5.00	
02/28/19	20.07		RECORD INTEREST EARNED		69.58		
			Totals for 1140		<u>69.58</u>	<u>5.00</u>	<u>453,609.90</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1145	6 Month Operating Funds			151,003.21			
02/28/19	20.04		RECORD SERVICE CHARGES			5.00	
02/28/19	20.07		RECORD INTEREST EARNED		23.17		
			Totals for 1145		<u>23.17</u>	<u>5.00</u>	<u>151,021.38</u>
1150	Community Foundation Gateway Funds			47,846.52			
			Totals for 1150		<u>0.00</u>	<u>0.00</u>	<u>47,846.52</u>
1200	Accounts Receivable			37.36			
02/28/19	20.10		RECORD CREDIT CARD CHARGES EMPLOYEE USE		10.75		
			Totals for 1200		<u>10.75</u>	<u>0.00</u>	<u>48.11</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			(44,088.99)			
02/28/19	20.03		RECORD DEPRECIATION			19.68	
			Totals for 1620		<u>0.00</u>	<u>19.68</u>	<u>(44,108.67)</u>
2200	Commerce Bank Credit Card			0.00			
02/28/19	20.10		RECORD CREDIT CARD CHARGES			510.75	
			Totals for 2200		<u>0.00</u>	<u>510.75</u>	<u>(510.75)</u>
2310	Deferred Revenue - Property Tax			(155,099.79)			
02/28/19	20.02		RECORD DEPOSITS			125,316.26	
			Totals for 2310		<u>0.00</u>	<u>125,316.26</u>	<u>(280,416.05)</u>
3000	Undesignated			(97,821.17)			
02/28/19	20.08		BOARD DESIGNATED FDS GATEWAY		18.17		
02/28/19	20.08		BOARD DESIGNATED FDS 6 MOS		64.58		
02/28/19	20.12		BOARD DESIGNATED FDS GREASE STORAGE		27,000.00		
02/28/19	20.12		BOARD DESIGNATED FDS ENHANCED LIGHTS		30,000.00		
			Totals for 3000		<u>57,082.75</u>	<u>0.00</u>	<u>(40,738.42)</u>
3010	Designated 6 Month Operating			(151,003.21)			
02/28/19	20.08		BOARD DESIGNATED FDS			18.17	
			Totals for 3010		<u>0.00</u>	<u>18.17</u>	<u>(151,021.38)</u>
3020	Designated - Gateway Funds			(453,545.32)			
02/28/19	20.08		BOARD DESIGNATED FDS			64.58	
			Totals for 3020		<u>0.00</u>	<u>64.58</u>	<u>(453,609.90)</u>
3025	Restricted - Gateways Funds			(47,846.52)			
			Totals for 3025		<u>0.00</u>	<u>0.00</u>	<u>(47,846.52)</u>
3030	Designated - Grease Storage Tank Grants			0.00			
02/28/19	20.12		BOARD DESIGNATED FDS			27,000.00	
			Totals for 3030		<u>0.00</u>	<u>27,000.00</u>	<u>(27,000.00)</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
3035	Designated - Enhanced Street Lighting			0.00			
02/28/19	20.12		BOARD DESIGNATED FDS			30,000.00	
			Totals for 3035		0.00	30,000.00	(30,000.00)
4000	Property Assessment			(242,375.20)			
			Totals for 4000		0.00	0.00	(242,375.20)
4008	Sales Tax			(468,856.72)			
02/28/19	20.02		RECORD DEPOSITS MODOR			40,007.60	
02/28/19	20.02		RECORD DEPOSITS MODOR LOCAL			1,786.09	
			Totals for 4008		0.00	41,793.69	(510,650.41)
4900	Interest Income			(413.92)			
02/28/19	20.07		RECORD INTEREST EARNED GATEWAY			69.58	
02/28/19	20.07		RECORD INTEREST EARNED 6 MOS			23.17	
			Totals for 4900		0.00	92.75	(506.67)
4950	Investment Income			(415.88)			
			Totals for 4950		0.00	0.00	(415.88)
7120	Meals and Entertainment			472.21			
02/28/19	20.10		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		7.16		
			Totals for 7120		7.16	0.00	479.37
7160	Industry Memberships			186.25			
			Totals for 7160		0.00	0.00	186.25
7280	Office Equipment Rental			615.13			
02/07/19	2385		IMAGE TECHNOLOGY		125.50		
			Totals for 7280		125.50	0.00	740.63
7320	Office Equipment Repair			1,942.20			
			Totals for 7320		0.00	0.00	1,942.20
7360	Office Repairs & Maintenance			1,526.00			
			Totals for 7360		0.00	0.00	1,526.00
7400	Office Supplies			1,461.92			
02/04/19	2380		CULLIGAN		31.00		
02/07/19	2381		SCHRIEFER'S OFFICE		66.11		
02/28/19	20.04		RECORD SERVICE CHARGES		20.81		
02/28/19	20.04		RECORD SERVICE CHARGES		6.67		
02/28/19	20.04		ANALYSIS SERVICE CHARGE		5.00		
02/28/19	20.04		RECORD SERVICE CHARGES STMT FEE		5.00		
02/28/19	20.04		RECORD SERVICE CHARGES STMT FEE		5.00		
02/28/19	20.10		RECORD CREDIT CARD CHARGES OFFICE DEPOT		54.89		
			Totals for 7400		189.48	0.00	1,651.40
7440	Parking			430.00			
			Totals for 7440		0.00	0.00	430.00

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7480	Payroll Taxes - Admin.			4,303.48			
02/28/19	20.01		MONTHLY PAYROLL/MORESOURCE		1,082.35		
			Totals for 7480		<u>1,082.35</u>	<u>0.00</u>	<u>5,385.83</u>
7600	Professional Services			19,188.27			
02/04/19	2374		GERDING, KORTE & CHITWOOD		165.00		
02/04/19	2379		GERDING, KORTE & CHITWOOD		165.00		
02/07/19	2382		BOONSLICK CHORDBUSTERS		400.00		
02/07/19	2384		VAN MATRE LAW FIRM		1,050.00		
02/11/19	2386		GERDING, KORTE & CHITWOOD		210.00		
02/11/19	2387		GERDING, KORTE & CHITWOOD		330.00		
02/21/19	2391		ZAKREWSKI MANAGEMENT GROUP LLC		320.00		
02/28/19	20.01		MONTHLY PAYROLL/MORESOURCE		106.50		
			Totals for 7600		<u>2,746.50</u>	<u>0.00</u>	<u>21,934.77</u>
7640	Rent			8,905.88			
02/11/19	2390		KEEPERS DALTON PARTNERSHIP		2,506.30		
			Totals for 7640		<u>2,506.30</u>	<u>0.00</u>	<u>11,412.18</u>
7680	Salary - Administrative			54,192.73			
02/28/19	20.01		MONTHLY PAYROLL/MORESOURCE		14,156.54		
			Totals for 7680		<u>14,156.54</u>	<u>0.00</u>	<u>68,349.27</u>
7720	Seminars/Conferences			839.88			
			Totals for 7720		<u>0.00</u>	<u>0.00</u>	<u>839.88</u>
7800	Marketing Subscription			911.89			
02/28/19	20.10		RECORD CREDIT CARD CHARGES NETWORK SOLUTIONS		139.50		
02/28/19	20.10		RECORD CREDIT CARD CHARGES GOOGLE		40.00		
02/28/19	20.10		RECORD CREDIT CARD CHARGES MAIL CHIMP		50.00		
02/28/19	20.10		RECORD CREDIT CARD CHARGES CREATIVE CLOUD		49.99		
			Totals for 7800		<u>279.49</u>	<u>0.00</u>	<u>1,191.38</u>
7840	Telephone			375.92			
02/07/19	2383		SOCKET		90.41		
			Totals for 7840		<u>90.41</u>	<u>0.00</u>	<u>466.33</u>
7960	Utilities			2,006.97			
02/11/19	2388		DELTA SYSTEMS GROUP		25.00		
02/21/19	2392		CITY OF COLUMBIA		486.10		
02/21/19	2393		CITY OF COLUMBIA		400.40		
02/21/19	2394		TRANQUILITY INTERNET SERVICES		74.95		
			Totals for 7960		<u>986.45</u>	<u>0.00</u>	<u>2,993.42</u>
8010	Banner Installation			3,310.00			
			Totals for 8010		<u>0.00</u>	<u>0.00</u>	<u>3,310.00</u>
8020	City Horticulture			2,500.00			
02/04/19	2377		CITY OF COLUMBIA		625.00		
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>3,125.00</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
8035	Holiday Decor			28,335.00			
			Totals for 8035		0.00	0.00	28,335.00
8280	Cleaning & Maintenance Labor			56,288.48			
02/04/19	2373		MYDATT SERVICES INC		14,165.48		
			Totals for 8280		14,165.48	0.00	70,453.96
8300	Image Marketing			3,149.06			
			Totals for 8300		0.00	0.00	3,149.06
8301	Media Buys			14,979.00			
02/04/19	2372		DOORMAIL INC		345.00		
02/04/19	2375		KQFX		500.00		
02/04/19	2376		KMIZ		270.00		
02/04/19	2378		COMO LIVING PUBLICATIONS		1,000.00		
02/21/19	2396		KMIZ		1,130.00		
02/21/19	2397		TRUE/FALSE FILM FEST		2,000.00		
02/28/19	20.05		RECORD VOIDED CHECKS CK#2370			345.00	
			Totals for 8301		5,245.00	345.00	19,879.00
8305	Promotions & Events			581.34			
02/01/19	2371		MU-CAFNR CAREER SERVICES		125.00		
02/28/19	20.05		RECORD VOIDED CHECKS CK#2312			125.00	
			Totals for 8305		125.00	125.00	581.34
8307	Online Marketing			460.36			
02/28/19	20.10		RECORD CREDIT CARD CHARGES FACEBOOK		103.46		
			Totals for 8307		103.46	0.00	563.82
8308	Postage			314.31			
02/28/19	20.10		RECORD CREDIT CARD CHARGES USPS		55.00		
			Totals for 8308		55.00	0.00	369.31
8309	Printing			5,393.23			
			Totals for 8309		0.00	0.00	5,393.23
9548	CPD Substation - Rent,Utilities			1,695.02			
02/11/19	2390		KEEPERS DALTON PARTNERSHIP		430.78		
			Totals for 9548		430.78	0.00	2,125.80
9549	Public Safety Labor			9,957.36			
02/11/19	2389		AAAA CHANGE		2,697.00		
			Totals for 9549		2,697.00	0.00	12,654.36
9600	Depreciation			78.72			
02/28/19	20.03		RECORD DEPRECIATION		19.68		
			Totals for 9600		19.68	0.00	98.40
9650	Unrealized (Gain)/Loss			1,394.33			
			Totals for 9650		0.00	0.00	1,394.33
			Report Total				0.00

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

February 1, 2019 - February 28, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
Net Profit/(Loss)							
Current Period						<u>(3,280.14)</u>	
Year-to-Date						<u>482,986.64</u>	

Distribution count = 106