

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

**ONE MONTH AND SIX MONTHS ENDED
MARCH 31, 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

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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 six months ended March 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

April 04, 2019

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

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS:			
Cash	\$ 1,477,449.54	\$ -	\$ 1,477,449.54
Investments	-	49,675.28	49,675.28
Accounts Receivable	-	48.11	48.11
Capital assets, net of accumulated depreciation	-	2,774.92	2,774.92
Total Assets	<u>1,477,449.54</u>	<u>52,498.31</u>	<u>1,529,947.85</u>
LIABILITIES:			
Deferred revenue	-	281,356.12	281,356.12
Total Liabilities	<u>-</u>	<u>281,356.12</u>	<u>281,356.12</u>
FUND BALANCES / NET POSITION:			
Fund Balances			
Unassigned	715,773.63	(715,773.63)	-
Assigned	208,040.38	(208,040.38)	-
Committed	553,635.53	(553,635.53)	-
Total Fund Balances	<u>1,477,449.54</u>	<u>(1,477,449.54)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,477,449.54</u>		
Net Position			
Net investments in capital assets		2,774.92	2,774.92
Unrestricted		1,196,141.53	1,196,141.53
Restricted		49,675.28	49,675.28
Total Net Position		<u>\$ 1,248,591.73</u>	<u>\$ 1,248,591.73</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 MARCH 31, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 27,937.07	\$ (409.90)	\$ 27,527.17
Environmental	18,528.51	-	18,528.51
Economy	4,638.47	-	4,638.47
Total Expenditures	<u>51,104.05</u>	<u>(409.90)</u>	<u>50,694.15</u>
REVENUES:			
Property assessment	940.07	(940.07)	-
Sales tax	64,118.46	-	64,118.46
Interest income	54.63	-	54.63
Investment income	-	352.39	352.39
Unrealized gain/(loss)	-	1,557.54	1,557.54
Total Revenues	<u>65,113.16</u>	<u>969.86</u>	<u>66,083.02</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	14,009.11	1,379.76	15,388.87
FUND BALANCE/NET POSITION:			
Beginning balance	1,463,440.43	(230,237.57)	1,233,202.86
Ending balance	<u>\$ 1,477,449.54</u>	<u>\$ (228,857.81)</u>	<u>\$ 1,248,591.73</u>

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

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 145,943.08	\$ (166.23)	\$ 145,776.85
Environmental	138,532.63	-	138,532.63
Economy	35,951.86	-	35,951.86
Total Expenditures	<u>320,427.57</u>	<u>(166.23)</u>	<u>320,261.34</u>
REVENUES:			
Property assessment	281,356.12	(38,980.92)	242,375.20
Sales tax	317,623.72	257,145.15	574,768.87
Interest income	561.30	-	561.30
Investment income	-	768.27	768.27
Unrealized gain/(loss)	-	163.21	163.21
Total Revenues	<u>599,541.14</u>	<u>219,095.71</u>	<u>818,636.85</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	279,113.57	219,261.94	498,375.51
FUND BALANCE/NET POSITION:			
Beginning balance	1,198,335.97	(448,119.75)	750,216.22
Ending balance	<u>\$ 1,477,449.54</u>	<u>\$ (228,857.81)</u>	<u>\$ 1,248,591.73</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SELECTED INFORMATION - SUBSTANTIALLY ALL DISCLOSURES REQUIRED
BY THE MODIFIED CASH BASIS OF ACCOUNTING ARE NOT INCLUDED
MARCH 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>March 31, 2019</u>	<u>March 31, 2018</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
1005 - Commerce Future FY Sales Tax Funds	\$ 479.53	\$ 379.53
1010 - Commerce Future FY Property Tax Funds	281,351.30	243,940.43
1020 - Commerce Sales Tax - Current FY	490,942.80	355,336.48
1140 - Gateway Funds	553,635.53	451,930.18
1145 - 6 Month Operating Funds	151,040.38	150,781.39
1150 - Community Foundation Gateway Funds	49,675.28	0.00
1200 - Accounts Receivable	<u>48.11</u>	<u>0.00</u>
Total Current Assets	<u>1,527,172.93</u>	<u>1,202,368.01</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>(44,128.35)</u>	<u>(43,590.81)</u>
Net Property and Equipment	<u>2,774.92</u>	<u>3,312.46</u>
TOTAL ASSETS	<u>\$ 1,529,947.85</u>	<u>\$ 1,205,680.47</u>
<u>LIABILITIES AND NET POSITION</u>		
LIABILITIES:		
CURRENT LIABILITIES:		
2310 - Deferred Revenue - Property Tax	<u>\$ 281,356.12</u>	<u>\$ 240,079.84</u>
Total Current Liabilities	<u>281,356.12</u>	<u>240,079.84</u>
Total Liabilities	<u>\$ 281,356.12</u>	<u>\$ 240,079.84</u>
NET POSITION:		
3000 - Undesignated	(61,134.97)	421,951.50
3010 - Designated 6 Month Operating	151,040.38	150,781.39
3020 - Designated - Gateway Funds	553,635.53	0.00
3025 - Restricted - Gateways Funds	49,675.28	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>498,375.51</u>	<u>392,867.74</u>
Total Net Position	<u>1,248,591.73</u>	<u>965,600.63</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,529,947.85</u>	<u>\$ 1,205,680.47</u>

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

	1 Month Ended Mar. 31, 2019	6 Months Ended Mar. 31, 2019	Total Budget	% of Budget	Remaining Budget
RECURRING REVENUES:					
4000 - Property Assessment	\$ 0.00	\$ 242,375.20	\$ 243,630.00	99.48	\$ 1,254.80
4008 - Sales Tax	64,118.46	574,768.87	595,000.00	96.60	20,231.13
4900 - Interest Income	54.63	561.30	500.00	112.26	(61.30)
4950 - Investment Income	352.39	768.27	0.00	0.00	(768.27)
Total Recurring Revenues	<u>64,525.48</u>	<u>818,473.64</u>	<u>839,130.00</u>	<u>97.54</u>	<u>20,656.36</u>
RECURRING EXPENDITURES:					
Program Management					
7080 - Insurance	2,417.00	2,417.00	2,500.00	96.68	83.00
7120 - Meals and Entertainment	117.59	596.96	900.00	66.33	303.04
7280 - Office Equipment Rental	125.50	866.13	2,000.00	43.31	1,133.87
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	273.15	1,924.55	2,000.00	96.23	75.45
7440 - Parking	0.00	430.00	2,800.00	15.36	2,370.00
7480 - Payroll Taxes - Admin.	1,092.26	6,478.09	18,064.00	35.86	11,585.91
7600 - Professional Services	5,787.75	27,722.52	37,500.00	73.93	9,777.48
7640 - Rent	2,506.80	13,918.98	27,500.00	50.61	13,581.02
7680 - Salary - Administrative	14,286.54	82,635.81	183,331.00	45.07	100,695.19
7720 - Seminars/Conferences	10.00	849.88	5,500.00	15.45	4,650.12
7840 - Telephone	90.29	556.62	1,200.00	46.39	643.38
7960 - Utilities	800.61	3,794.03	7,700.00	49.27	3,905.97
Total Program Management	<u>27,507.49</u>	<u>145,658.77</u>	<u>296,495.00</u>	<u>49.13</u>	<u>150,836.23</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	1,590.00	4,900.00	20,000.00	24.50	15,100.00
8020 - City Horticulture	625.00	3,750.00	8,000.00	46.88	4,250.00
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	<u>2,215.00</u>	<u>36,985.00</u>	<u>76,000.00</u>	<u>48.66</u>	<u>39,015.00</u>
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	14,165.48	84,619.44	170,000.00	49.78	85,380.56
8281 - Capital Janitorial Improvements	0.00	0.00	2,500.00	0.00	2,500.00
Total Cleaning and Maintenance	<u>14,165.48</u>	<u>84,619.44</u>	<u>172,500.00</u>	<u>49.05</u>	<u>87,880.56</u>
Public Safety					
9548 - CPD Substation - Rent,Utilities	430.78	2,556.58	5,150.00	49.64	2,593.42
9549 - Public Safety Labor	1,717.25	14,371.61	25,000.00	57.49	10,628.39
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
Total Public Safety	<u>2,148.03</u>	<u>16,928.19</u>	<u>32,650.00</u>	<u>51.85</u>	<u>15,721.81</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 Mar. 31, 2019	6 Months Ended Mar. 31, 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	167.99	1,359.37	3,500.00	38.84	2,140.63
8300 - Image Marketing	0.00	3,149.06	60,500.00	5.21	57,350.94
8301 - Media Buys	3,782.00	23,661.00	0.00	0.00	(23,661.00)
8305 - Promotions & Events	0.00	581.34	9,000.00	6.46	8,418.66
8307 - Online Marketing	211.95	775.77	0.00	0.00	(775.77)
8308 - Postage	0.00	369.31	2,500.00	14.77	2,130.69
8309 - Printing	476.53	5,869.76	2,500.00	234.79	(3,369.76)
Total Marketing	4,638.47	35,765.61	78,000.00	45.85	42,234.39
Total Programs & Services	23,166.98	174,484.49	383,650.00	45.48	209,165.51
Total Recurring Expenditures	50,674.47	320,143.26	680,145.00	47.07	360,001.74
RECURRING SURPLUS/(DEFICIT)	13,851.01	498,330.38	158,985.00	313.44	(339,345.38)
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	118.08	0.00	0.00	(118.08)
9650 - Unrealized (Gain)/Loss	(1,557.54)	(163.21)	0.00	0.00	163.21
Total Non-Cash Transactions	(1,537.86)	(45.13)	0.00	0.00	45.13
REVENUES OVER (UNDER) EXPENDITURES	\$ 15,388.87	\$ 498,375.51	\$ (15.00)	(3,322,503.40)	\$ (498,390.51)

See Accountants' Compilation Report

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

March 1, 2019 - March 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
03/05/19	2398	1020	BLOCK BY BL	MYDATT SERVICES INC		(14,165.48)
03/05/19	2398	8280	BLOCK BY BL	MYDATT SERVICES INC		14,165.48
03/05/19	2399	1020	COMMERCE BA	COMMERCE BANK		(510.75)
03/05/19	2399	2200	COMMERCE BA	COMMERCE BANK		510.75
03/05/19	2400	1020	CULLIGAN	CULLIGAN		(29.52)
03/05/19	2400	7400	CULLIGAN	CULLIGAN		29.52
03/05/19	2401	1020	KMIZ	KMIZ		(465.00)
03/05/19	2401	8301	KMIZ	KMIZ		465.00
03/05/19	2402	1020	THE INSURAN	THE INSURANCE GROUP		(1,172.00)
03/05/19	2402	7080	THE INSURAN	THE INSURANCE GROUP		1,172.00
03/05/19	2403	1020	UNITED FIRE	UNITED FIRE GROUP		(1,245.00)
03/05/19	2403	7080	UNITED FIRE	UNITED FIRE GROUP		1,245.00
03/07/19	2404	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(47.87)
03/07/19	2404	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		47.87
03/07/19	2405	1020	AAAA CHANGE	AAAA CHANGE		(1,717.25)
03/07/19	2405	9549	AAAA CHANGE	AAAA CHANGE		1,717.25
03/07/19	2406	1020	DOORMAIL IN	DOORMAIL INC		(345.00)
03/07/19	2406	8301	DOORMAIL IN	DOORMAIL INC		345.00
03/07/19	2407	1020	KQFX	KQFX		(500.00)
03/07/19	2407	8301	KQFX	KQFX		500.00
03/07/19	2408	1020	KBIA	KBIA		(500.00)
03/07/19	2408	8301	KBIA	KBIA		500.00
03/07/19	2409	1020	SOCKET	SOCKET		(90.29)
03/07/19	2409	7840	SOCKET	SOCKET		90.29
03/12/19	2410	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(73.17)
03/12/19	2410	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		73.17
03/12/19	2411	1020	CITY OF COL	CITY OF COLUMBIA		(364.92)
03/12/19	2411	7960	CITY OF COL	CITY OF COLUMBIA		364.92
03/12/19	2412	1020	CITY OF COL	CITY OF COLUMBIA		(360.74)
03/12/19	2412	7960	CITY OF COL	CITY OF COLUMBIA		360.74
03/12/19	2413	1020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		(625.00)
03/12/19	2413	8020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		625.00
03/12/19	2414	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(25.00)
03/12/19	2414	7800	DELTA SYSTE	DELTA SYSTEMS GROUP		25.00
03/12/19	2415	1020	SHELTER INS	SHELTER INSURANCE		(308.86)
03/12/19	2415	8309	SHELTER INS	SHELTER INSURANCE		308.86
03/12/19	2416	1020	VAN MATRE	VAN MATRE LAW FIRM		(1,200.00)
03/12/19	2416	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	1,200.00
03/12/19	2417	1020	SUMNER ONE	SUMNER ONE		(125.50)
03/12/19	2417	7280	SUMNER ONE	SUMNER ONE		125.50
03/12/19	2418	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,937.58)
03/12/19	2418	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	430.78
03/12/19	2418	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	2,506.80
03/12/19	2419	1020	GKC	GERDING, KORTE & CHITWOOD		(660.00)
03/12/19	2419	7600	GKC	GERDING, KORTE & CHITWOOD		660.00
03/18/19	2420	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(320.00)
03/18/19	2420	7600	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	320.00
03/18/19	2421	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
03/18/19	2421	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
03/18/19	2422	1020	BEE SEEN SI	BEE SEEN SIGNS, INC.		(1,320.00)
03/18/19	2422	8010	BEE SEEN SI	BEE SEEN SIGNS, INC.		1,320.00
03/18/19	2423	1020	KBIA	KBIA		(1,000.00)
03/18/19	2423	8301	KBIA	KBIA		1,000.00
03/18/19	2424	1020	WE ALWAYS S	WE ALWAYS SWING JAZZ SERIES		(972.00)
03/18/19	2424	8301	WE ALWAYS S	WE ALWAYS SWING JAZZ SERIES		972.00
03/25/19	2425	1020	COMMERCE BA	COMMERCE BANK		(931.15)
03/25/19	2425	2200	COMMERCE BA	COMMERCE BANK		931.15
03/25/19	2426	1020	BROOKE OMAR	BROOKE OMAR		(3,206.25)

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

March 1, 2019 - March 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
03/25/19	2426	7600	BROOKE OMAR	BROOKE OMAR	1099-MISC (7)	3,206.25
03/25/19	2427	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(320.00)
03/25/19	2427	7600	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	320.00
03/31/19	20.01	7680		MONTHLY PAYROLL/MORESOURCE		14,286.54
03/31/19	20.01	7480		MONTHLY PAYROLL/MORESOURCE		1,092.26
03/31/19	20.01	7600		MONTHLY PAYROLL/MORESOURCE		81.50
03/31/19	20.01	1020		MONTHLY PAYROLL/MORESOURCE		(15,460.30)
03/31/19	20.02	2310		RECORD DEPOSITS-PROP TAX		(854.32)
03/31/19	20.02	2310		RECORD DEPOSITS-INTEREST		(85.75)
03/31/19	20.02	1010		RECORD DEPOSITS		940.07
03/31/19	20.02	4008		RECORD DEPOSITS-MODOR		(62,091.47)
03/31/19	20.02	4008		RECORD DEPOSITS-MODOR LOCAL		(2,026.99)
03/31/19	20.02	1005		RECORD DEPOSITS		64,118.46
03/31/19	20.03	9600		RECORD MONTHLY DEPRECIATION		19.68
03/31/19	20.03	1620		RECORD MONTHLY DEPRECIATION		(19.68)
03/31/19	20.04	1145		RECORD SERVICE CHARGES		(5.00)
03/31/19	20.04	1140		RECORD SERVICE CHARGES		(5.00)
03/31/19	20.04	1005		RECORD SERVICE CHARGES		(20.47)
03/31/19	20.04	7400		RECORD SERVICE CHARGES-FY SALES TAX		20.47
03/31/19	20.04	7400		RECORD SERVICE CHARGES-6 MOS		5.00
03/31/19	20.04	7400		RECORD SERVICE CHARGES-GATEWAY		5.00
03/31/19	20.06	1005		RECORD TRANSFERS		(64,391.94)
03/31/19	20.06	1020		RECORD TRANSFERS		64,391.94
03/31/19	20.06	1020		RECORD TRANSFERS		(100,000.00)
03/31/19	20.06	1140		RECORD TRANSFERS		100,000.00
03/31/19	20.07	1140		RECORD INTERST EARNED		30.63
03/31/19	20.07	4900		RECORD INTERST EARNED-GATEWAY		(30.63)
03/31/19	20.07	1145		RECORD INTERST EARNED		24.00
03/31/19	20.07	4900		RECORD INTERST EARNED-6 MOS		(24.00)
03/31/19	20.08	3000		BOARD DESIGNATED FUNDS-6 MOS OP		19.00
03/31/19	20.08	3000		BOARD DESIGNATED FUNDS-GATEWAY		25.63
03/31/19	20.08	3010		BOARD DESIGNATED FUNDS		(19.00)
03/31/19	20.08	3020		BOARD DESIGNATED FUNDS		(25.63)
03/31/19	20.08	3000		BOARD DESIGNATED FUNDS-COMM FD GATEWAY		1,828.76
03/31/19	20.08	3025		BOARD DESIGNATED FUNDS		(1,828.76)
03/31/19	20.10	8010		RECORD CREDIT CARD CHARGES-PUBLIC WORKS		270.00
03/31/19	20.10	7120		RECORD CREDIT CARD CHARGES-LAKOTA COFFEE		13.41
03/31/19	20.10	7120		RECORD CREDIT CARD CHARGES- OPHELIA'S		70.57
03/31/19	20.10	7120		RECORD CREDIT CARD CHARGES- SHORTWAVE		33.61
03/31/19	20.10	7800		RECORD CREDIT CARD CHARGES-GOOGLE		40.00
03/31/19	20.10	7800		RECORD CREDIT CARD CHARGES-MAIL CHIMP		50.00
03/31/19	20.10	7800		RECORD CREDIT CARD CHARGES-CREATIVE CLOUD		52.99
03/31/19	20.10	8307		RECORD CREDIT CARD CHARGES- FACEBOOK		211.95
03/31/19	20.10	8309		RECORD CREDIT CARD CHARGES-FEDEX		132.52
03/31/19	20.10	8309		RECORD CREDIT CARD CHARGES-FEDEX		35.15
03/31/19	20.10	7400		RECORD CREDIT CARD CHARGES-FINANCE CHARGE		10.95
03/31/19	20.10	7720		RECORD CREDIT CARD CHARGES-THE HATCHERY		10.00
03/31/19	20.10	2200		RECORD CREDIT CARD CHARGES		(931.15)
03/31/19	20.11	1150		RECORD QUARTERLY INVESTMENT ACTIVITY		1,828.76
03/31/19	20.11	4950		RECORD QUARTERLY INVESTMENT ACTIVITY		(352.39)

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

March 1, 2019 - March 31, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
03/31/19	20.11	9650		RECORD QUARTERLY INVESTMENT ACTIVITY		(1,557.54)
03/31/19	20.11	7400		RECORD QUARTERLY INVESTMENT ACTIVITY		<u>81.17</u>
					Transaction Balance for General	<u><u>0.00</u></u>

Transaction Totals

Total Debits	<u>285,343.30</u>
Total Credits	<u>285,343.30</u>
Account Hash Total	<u><u>492953.0000</u></u>

Distribution count = 110

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY Sales Tax Funds			773.48			
03/31/19	20.02		RECORD DEPOSITS		64,118.46		
03/31/19	20.04		RECORD SERVICE CHARGES			20.47	
03/31/19	20.06		RECORD TRANSFERS			64,391.94	
			Totals for 1005		<u>64,118.46</u>	<u>64,412.41</u>	<u>479.53</u>
1010	Commerce Future FY Property Tax Funds			280,411.23			
03/31/19	20.02		RECORD DEPOSITS		940.07		
			Totals for 1010		<u>940.07</u>	<u>0.00</u>	<u>281,351.30</u>
1020	Commerce Sales Tax - Current FY			577,624.44			
03/05/19	2398		MYDATT SERVICES INC			14,165.48	
03/05/19	2399		COMMERCE BANK			510.75	
03/05/19	2400		CULLIGAN			29.52	
03/05/19	2401		KMIZ			465.00	
03/05/19	2402		THE INSURANCE GROUP			1,172.00	
03/05/19	2403		UNITED FIRE GROUP			1,245.00	
03/07/19	2404		SCHRIEFER'S OFFICE			47.87	
03/07/19	2405		AAAA CHANGE			1,717.25	
03/07/19	2406		DOORMAIL INC			345.00	
03/07/19	2407		KQFX			500.00	
03/07/19	2408		KBIA			500.00	
03/07/19	2409		SOCKET			90.29	
03/12/19	2410		SCHRIEFER'S OFFICE			73.17	
03/12/19	2411		CITY OF COLUMBIA			364.92	
03/12/19	2412		CITY OF COLUMBIA			360.74	
03/12/19	2413		CITY OF COLUMBIA HORTI CULTURE			625.00	
03/12/19	2414		DELTA SYSTEMS GROUP			25.00	
03/12/19	2415		SHELTER INSURANCE			308.86	
03/12/19	2416		VAN MATRE LAW FIRM			1,200.00	
03/12/19	2417		SUMNER ONE			125.50	
03/12/19	2418		KEEPERS DALTON PARTNERSHIP			2,937.58	
03/12/19	2419		GERDING, KORTE & CHITWOOD			660.00	
03/18/19	2420		ZAKREWSKI MANAGEMENT GROUP LLC			320.00	
03/18/19	2421		TRANQUILITY INTERNET SERVICES			74.95	
03/18/19	2422		BEE SEEN SIGNS, INC.			1,320.00	
03/18/19	2423		KBIA			1,000.00	
03/18/19	2424		WE ALWAYS SWING JAZZ SERIES			972.00	
03/25/19	2425		COMMERCE BANK			931.15	
03/25/19	2426		BROOKE OMAR			3,206.25	
03/25/19	2427		ZAKREWSKI MANAGEMENT GROUP LLC			320.00	
03/31/19	20.01		MONTHLY PAYROLL/MORESOURCE			15,460.30	
03/31/19	20.06		RECORD TRANSFERS		64,391.94		
03/31/19	20.06		RECORD TRANSFERS			100,000.00	
			Totals for 1020		<u>64,391.94</u>	<u>151,073.58</u>	<u>490,942.80</u>
1140	Gateway Funds			453,609.90			
03/31/19	20.04		RECORD SERVICE CHARGES			5.00	
03/31/19	20.06		RECORD TRANSFERS		100,000.00		
03/31/19	20.07		RECORD INTERST EARNED		30.63		
			Totals for 1140		<u>100,030.63</u>	<u>5.00</u>	<u>553,635.53</u>
1145	6 Month Operating Funds			151,021.38			
03/31/19	20.04		RECORD SERVICE CHARGES			5.00	

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
03/31/19	20.07		RECORD INTERST EARNED		24.00		
			Totals for 1145		<u>24.00</u>	<u>5.00</u>	<u>151,040.38</u>
1150			Community Foundation Gateway Funds	47,846.52			
03/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY		1,828.76		
			Totals for 1150		<u>1,828.76</u>	<u>0.00</u>	<u>49,675.28</u>
1200			Accounts Receivable	48.11			
			Totals for 1200		<u>0.00</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	(44,108.67)			
03/31/19	20.03		RECORD MONTHLY DEPRECIATION			19.68	
			Totals for 1620		<u>0.00</u>	<u>19.68</u>	<u>(44,128.35)</u>
2200			Commerce Bank Credit Card	(510.75)			
03/05/19	2399		COMMERCE BANK		510.75		
03/25/19	2425		COMMERCE BANK		931.15		
03/31/19	20.10		RECORD CREDIT CARD CHARGES			931.15	
			Totals for 2200		<u>1,441.90</u>	<u>931.15</u>	<u>0.00</u>
2310			Deferred Revenue - Property Tax	(280,416.05)			
03/31/19	20.02		RECORD DEPOSITS-PROP TAX			854.32	
03/31/19	20.02		RECORD DEPOSITS-INTEREST			85.75	
			Totals for 2310		<u>0.00</u>	<u>940.07</u>	<u>(281,356.12)</u>
3000			Undesignated	(40,738.42)			
03/31/19	20.08		BOARD DESIGNATED FUNDS-6 MOS OP		19.00		
03/31/19	20.08		BOARD DESIGNATED FUNDS-GATEWAY		25.63		
03/31/19	20.08		BOARD DESIGNATED FUNDS-COMM FD GATEWAY		1,828.76		
			Totals for 3000		<u>1,873.39</u>	<u>0.00</u>	<u>(38,865.03)</u>
3010			Designated 6 Month Operating	(151,021.38)			
03/31/19	20.08		BOARD DESIGNATED FUNDS			19.00	
			Totals for 3010		<u>0.00</u>	<u>19.00</u>	<u>(151,040.38)</u>
3020			Designated - Gateway Funds	(453,609.90)			
03/31/19	20.08		BOARD DESIGNATED FUNDS			25.63	
			Totals for 3020		<u>0.00</u>	<u>25.63</u>	<u>(453,635.53)</u>
3025			Restricted - Gateways Funds	(47,846.52)			
03/31/19	20.08		BOARD DESIGNATED FUNDS			1,828.76	
			Totals for 3025		<u>0.00</u>	<u>1,828.76</u>	<u>(49,675.28)</u>
3030			Designated - Grease Storage Tank Grants	(27,000.00)			
			Totals for 3030		<u>0.00</u>	<u>0.00</u>	<u>(27,000.00)</u>
3035			Designated - Enhanced Street Lighting	(30,000.00)			

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
Totals for 3035					<u>0.00</u>	<u>0.00</u>	<u>(30,000.00)</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			(510,650.41)			
03/31/19	20.02		RECORD DEPOSITS-MODOR			62,091.47	
03/31/19	20.02		RECORD DEPOSITS-MODOR LOCAL			<u>2,026.99</u>	
Totals for 4008					<u>0.00</u>	<u>64,118.46</u>	<u>(574,768.87)</u>
4900	Interest Income			(506.67)			
03/31/19	20.07		RECORD INTERST EARNED-GATEWAY			30.63	
03/31/19	20.07		RECORD INTERST EARNED-6 MOS			<u>24.00</u>	
Totals for 4900					<u>0.00</u>	<u>54.63</u>	<u>(561.30)</u>
4950	Investment Income			(415.88)			
03/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			<u>352.39</u>	
Totals for 4950					<u>0.00</u>	<u>352.39</u>	<u>(768.27)</u>
7080	Insurance			0.00			
03/05/19	2402		THE INSURANCE GROUP		1,172.00		
03/05/19	2403		UNITED FIRE GROUP		<u>1,245.00</u>		
Totals for 7080					<u>2,417.00</u>	<u>0.00</u>	<u>2,417.00</u>
7120	Meals and Entertainment			479.37			
03/31/19	20.10		RECORD CREDIT CARD CHARGES-LAKOTA COFFEE		13.41		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-OPHELIA'S		70.57		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-SHORTWAVE		<u>33.61</u>		
Totals for 7120					<u>117.59</u>	<u>0.00</u>	<u>596.96</u>
7160	Industry Memberships			186.25			
Totals for 7160					<u>0.00</u>	<u>0.00</u>	<u>186.25</u>
7280	Office Equipment Rental			740.63			
03/12/19	2417		SUMNER ONE		<u>125.50</u>		
Totals for 7280					<u>125.50</u>	<u>0.00</u>	<u>866.13</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			1,526.00			
Totals for 7360					<u>0.00</u>	<u>0.00</u>	<u>1,526.00</u>
7400	Office Supplies			1,651.40			
03/05/19	2400		CULLIGAN		29.52		
03/07/19	2404		SCHRIEFER'S OFFICE		47.87		
03/12/19	2410		SCHRIEFER'S OFFICE		73.17		
03/31/19	20.04		RECORD SERVICE CHARGES-FY SALES TAX		20.47		
03/31/19	20.04		RECORD SERVICE CHARGES-6 MOS		<u>5.00</u>		

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
03/31/19	20.04		RECORD SERVICE CHARGES-GATEWAY		5.00		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-FINANCE CHARGE		10.95		
03/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY		81.17		
			Totals for 7400		<u>273.15</u>	<u>0.00</u>	<u>1,924.55</u>
7440	Parking			430.00			
			Totals for 7440		<u>0.00</u>	<u>0.00</u>	<u>430.00</u>
7480	Payroll Taxes - Admin.			5,385.83			
03/31/19	20.01		MONTHLY PAYROLL/MORESOURCE		1,092.26		
			Totals for 7480		<u>1,092.26</u>	<u>0.00</u>	<u>6,478.09</u>
7600	Professional Services			21,934.77			
03/12/19	2416		VAN MATRE LAW FIRM		1,200.00		
03/12/19	2419		GERDING, KORTE & CHITWOOD		660.00		
03/18/19	2420		ZAKREWSKI MANAGEMENT GROUP LLC		320.00		
03/25/19	2426		BROOKE OMAR		3,206.25		
03/25/19	2427		ZAKREWSKI MANAGEMENT GROUP LLC		320.00		
03/31/19	20.01		MONTHLY PAYROLL/MORESOURCE		81.50		
			Totals for 7600		<u>5,787.75</u>	<u>0.00</u>	<u>27,722.52</u>
7640	Rent			11,412.18			
03/12/19	2418		KEEPERS DALTON PARTNERSHIP		2,506.80		
			Totals for 7640		<u>2,506.80</u>	<u>0.00</u>	<u>13,918.98</u>
7680	Salary - Administrative			68,349.27			
03/31/19	20.01		MONTHLY PAYROLL/MORESOURCE		14,286.54		
			Totals for 7680		<u>14,286.54</u>	<u>0.00</u>	<u>82,635.81</u>
7720	Seminars/Conferences			839.88			
03/31/19	20.10		RECORD CREDIT CARD CHARGES-THE HATCHERY		10.00		
			Totals for 7720		<u>10.00</u>	<u>0.00</u>	<u>849.88</u>
7800	Marketing Subscription			1,191.38			
03/12/19	2414		DELTA SYSTEMS GROUP		25.00		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-GOOGLE		40.00		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-MAIL CHIMP		50.00		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-CREATIVE CLOUD		52.99		
			Totals for 7800		<u>167.99</u>	<u>0.00</u>	<u>1,359.37</u>
7840	Telephone			466.33			
03/07/19	2409		SOCKET		90.29		
			Totals for 7840		<u>90.29</u>	<u>0.00</u>	<u>556.62</u>
7960	Utilities			2,993.42			
03/12/19	2411		CITY OF COLUMBIA		364.92		
03/12/19	2412		CITY OF COLUMBIA		360.74		

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
03/18/19	2421		TRANQUILITY INTERNET SERVICES		74.95		
			Totals for 7960		<u>800.61</u>	<u>0.00</u>	<u>3,794.03</u>
8010	Banner Installation			3,310.00			
03/18/19	2422		BEE SEEN SIGNS, INC.		1,320.00		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-PUBLIC WORKS		270.00		
			Totals for 8010		<u>1,590.00</u>	<u>0.00</u>	<u>4,900.00</u>
8020	City Horticulture			3,125.00			
03/12/19	2413		CITY OF COLUMBIA HORTI CULTURE		625.00		
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>3,750.00</u>
8035	Holiday Decor			28,335.00			
			Totals for 8035		<u>0.00</u>	<u>0.00</u>	<u>28,335.00</u>
8280	Cleaning & Maintenance Labor			70,453.96			
03/05/19	2398		MYDATT SERVICES INC		14,165.48		
			Totals for 8280		<u>14,165.48</u>	<u>0.00</u>	<u>84,619.44</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			19,879.00			
03/05/19	2401		KMIZ		465.00		
03/07/19	2406		DOORMAIL INC		345.00		
03/07/19	2407		KQFX		500.00		
03/07/19	2408		KBIA		500.00		
03/18/19	2423		KBIA		1,000.00		
03/18/19	2424		WE ALWAYS SWING JAZZ SERIES		972.00		
			Totals for 8301		<u>3,782.00</u>	<u>0.00</u>	<u>23,661.00</u>
8305	Promotions & Events			581.34			
			Totals for 8305		<u>0.00</u>	<u>0.00</u>	<u>581.34</u>
8307	Online Marketing			563.82			
03/31/19	20.10		RECORD CREDIT CARD CHARGES-FACEBOOK		211.95		
			Totals for 8307		<u>211.95</u>	<u>0.00</u>	<u>775.77</u>
8308	Postage			369.31			
			Totals for 8308		<u>0.00</u>	<u>0.00</u>	<u>369.31</u>
8309	Printing			5,393.23			
03/12/19	2415		SHELTER INSURANCE		308.86		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-FEDEX		132.52		
03/31/19	20.10		RECORD CREDIT CARD CHARGES-FEDEX		35.15		
			Totals for 8309		<u>476.53</u>	<u>0.00</u>	<u>5,869.76</u>
9548	CPD Substation - Rent,Utilities			2,125.80			
03/12/19	2418		KEEPERS DALTON PARTNERSHIP		430.78		
			Totals for 9548		<u>430.78</u>	<u>0.00</u>	<u>2,556.58</u>
9549	Public Safety Labor			12,654.36			

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

March 1, 2019 - March 31, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
03/07/19	2405		AAAA CHANGE		1,717.25		
			Totals for 9549		<u>1,717.25</u>	<u>0.00</u>	<u>14,371.61</u>
9600	Depreciation			98.40			
03/31/19	20.03		RECORD MONTHLY DEPRECIATION		19.68		
			Totals for 9600		<u>19.68</u>	<u>0.00</u>	<u>118.08</u>
9650	Unrealized (Gain)/Loss			1,394.33			
03/31/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			1,557.54	
			Totals for 9650		<u>0.00</u>	<u>1,557.54</u>	<u>(163.21)</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
Current Period					<u>15,388.87</u>		
Year-to-Date					<u>498,375.51</u>		

Distribution count = 110

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	453,609.90
Cleared Deposits & Additions				
20.06	03/31/19		RECORD TRANSFERS	100,000.00
20.07	03/31/19		RECORD INTERST EARNED	30.63
			Total	<u>100,030.63</u>
			Statement Total	<u>100,030.63</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	03/31/19		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>553,635.53</u></u>
Reconciled Bank Information				
			Ending Bank Balance	553,635.53
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>553,635.53</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	553,635.53
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>553,635.53</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	453,609.90
			+ Cleared Deposits & Additions	100,030.63
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	553,635.53
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>553,635.53</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	553,635.53
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>553,635.53</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 2

Cleared Checks & Payments count = 1

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

March 1, 2019 - March 31, 2019

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

6 Month Operating Funds

March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	151,021.38
Cleared Deposits & Additions				
20.07	03/31/19		RECORD INTERST EARNED	24.00
			Total	<u>24.00</u>
			Statement Total	<u>24.00</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	03/31/19		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>151,040.38</u></u>
Reconciled Bank Information				
			Ending Bank Balance	151,040.38
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,040.38</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,040.38
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,040.38</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	151,021.38
			+ Cleared Deposits & Additions	24.00
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	151,040.38
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,040.38</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,040.38
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,040.38</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

March 1, 2019 - March 31, 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

March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	773.48
Cleared Deposits & Additions				
20.02	03/31/19		RECORD DEPOSITS	64,118.46
			Total	<u>64,118.46</u>
			Statement Total	<u>64,118.46</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	03/31/19		RECORD SERVICE CHARGES	20.47
20.06	03/31/19		RECORD TRANSFERS	64,391.94
			Total	<u>64,412.41</u>
			Statement Total	<u>64,412.41</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>479.53</u></u>
Reconciled Bank Information				
			Ending Bank Balance	479.53
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>479.53</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	479.53
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>479.53</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	773.48
			+ Cleared Deposits & Additions	64,118.46
			- Cleared Checks & Payments	<u>64,412.41</u>
			Ending Bank Balance	479.53
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>479.53</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	479.53
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>479.53</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

March 1, 2019 - March 31, 2019

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
March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	280,411.23
Cleared Deposits & Additions				
20.02	03/31/19		RECORD DEPOSITS	
			Total	<u>940.07</u>
			Statement Total	<u>940.07</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
			Total	0.00
			Statement Total	<u>0.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>281,351.30</u></u>
Reconciled Bank Information				
			Ending Bank Balance	281,351.30
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>281,351.30</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	281,351.30
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>281,351.30</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	280,411.23
			+ Cleared Deposits & Additions	940.07
			- Cleared Checks & Payments	<u>0.00</u>
			Ending Bank Balance	281,351.30
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>281,351.30</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	281,351.30
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>281,351.30</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>
Cleared Deposits & Additions count = 1				
Cleared Checks & Payments count = 0				
Open Deposits & Additions count = 0				
Open Checks & Payments count = 0				

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future TY Property Tax Funds

March 1, 2019 - March 31, 2019

Reference	Date	GL Account
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General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount	
Bank Statement Information					
				Beginning Bank Balance	579,955.90
Cleared Deposits & Additions					
20.06	03/31/19		RECORD TRANSFERS	64,391.94	
				<u>Total</u>	<u>64,391.94</u>
				Statement Total	64,391.94
				Difference	<u>0.00</u>
Cleared Checks & Payments					
20.01	03/31/19		MONTHLY PAYROLL/MORESOURCE	15,460.30	
20.06	03/31/19		RECORD TRANSFERS	100,000.00	
2384	02/07/19	7600	VAN MATRE LAW FIRM	1,050.00	
2391	02/21/19	7600	ZAKREWSKI MANAGEMENT GROUP LLC	320.00	
2398	03/05/19	8280	MYDATT SERVICES INC	14,165.48	
2399	03/05/19	2200	COMMERCE BANK	510.75	
2400	03/05/19	7400	CULLIGAN	29.52	
2401	03/05/19	8301	KMIZ	465.00	
2402	03/05/19	7080	THE INSURANCE GROUP	1,172.00	
2403	03/05/19	7080	UNITED FIRE GROUP	1,245.00	
2404	03/07/19	7400	SCHRIEFER'S OFFICE	47.87	
2405	03/07/19	9549	AAAA CHANGE	1,717.25	
2406	03/07/19	8301	DOORMAIL INC	345.00	
2407	03/07/19	8301	KQFX	500.00	
2409	03/07/19	7840	SOCKET	90.29	
2410	03/12/19	7400	SCHRIEFER'S OFFICE	73.17	
2411	03/12/19	7960	CITY OF COLUMBIA	364.92	
2412	03/12/19	7960	CITY OF COLUMBIA	360.74	
2413	03/12/19	8020	CITY OF COLUMBIA HORTI CULTURE	625.00	
2414	03/12/19	7800	DELTA SYSTEMS GROUP	25.00	
2415	03/12/19	8309	SHELTER INSURANCE	308.86	
2416	03/12/19	7600	VAN MATRE LAW FIRM	1,200.00	
2417	03/12/19	7280	SUMNER ONE	125.50	
2418	03/12/19	Multiple	KEEPERS DALTON PARTNERSHIP	2,937.58	
2419	03/12/19	7600	GERDING, KORTE & CHITWOOD	660.00	
2422	03/18/19	8010	BEE SEEN SIGNS, INC.	1,320.00	
				<u>Total</u>	<u>145,119.23</u>
				Statement Total	<u>145,119.23</u>
				Difference	<u>0.00</u>
				Ending Bank Balance	<u><u>499,228.61</u></u>
Reconciled Bank Information					
				Ending Bank Balance	499,228.61
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	
2408	03/07/19	8301	KBIA	500.00	
2420	03/18/19	7600	ZAKREWSKI MANAGEMENT GROUP LLC	320.00	
2421	03/18/19	7960	TRANQUILITY INTERNET SERVICES	74.95	
2423	03/18/19	8301	KBIA	1,000.00	
2424	03/18/19	8301	WE ALWAYS SWING JAZZ SERIES	972.00	
2425	03/25/19	2200	COMMERCE BANK	931.15	
2426	03/25/19	7600	BROOKE OMAR	3,206.25	
2427	03/25/19	7600	ZAKREWSKI MANAGEMENT GROUP LLC	320.00	
				<u>Total</u>	<u>8,285.81</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

March 1, 2019 - March 31, 2019

Reference	Date	GL Account	Description	Amount
				Reconciled Bank Balance <u><u>490,942.80</u></u>
General Ledger Information				
				Unadjusted General Ledger Balance 490,942.80
Adjustments				
				Total <u>0.00</u>
				Adjusted General Ledger Balance <u><u>490,942.80</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
Beginning Bank Balance				579,955.90
+ Cleared Deposits & Additions				64,391.94
- Cleared Checks & Payments				<u>145,119.23</u>
Ending Bank Balance				499,228.61
Reconciled Bank Information				
+ Open Deposits & Additions				0.00
- Open Checks & Payments				<u>8,285.81</u>
Reconciled Bank Balance				<u><u>490,942.80</u></u>
General Ledger Information				
Unadjusted General Ledger Balance				490,942.80
+/- Total Adjustments				<u>0.00</u>
Adjusted General Ledger Balance				<u><u>490,942.80</u></u>
Unreconciled Amount				<u><u>0.00</u></u>

Cleared Deposits & Additions count = 1
 Cleared Checks & Payments count = 26
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 10
 General Ledger Adjustment count = 0