

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
FINANCIAL STATEMENTS

ONE MONTH AND SEVEN MONTHS ENDED
APRIL 30, 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 seven months ended April 30, 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

May 01, 2019

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
AND GOVERNMENTAL FUNDS BALANCE SHEET
MODIFIED CASH BASIS
APRIL 30, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
ASSETS:			
Cash	\$ 1,495,490.96	\$ -	\$ 1,495,490.96
Investments	-	49,657.18	49,657.18
Accounts Receivable	-	26.62	26.62
Capital assets, net of accumulated depreciation	-	2,755.24	2,755.24
Total Assets	<u>1,495,490.96</u>	<u>52,439.04</u>	<u>1,547,930.00</u>
LIABILITIES:			
Credit Card	-	959.69	959.69
Deferred revenue	-	282,720.11	282,720.11
Total Liabilities	<u>-</u>	<u>283,679.80</u>	<u>283,679.80</u>
FUND BALANCES / NET POSITION:			
Fund Balances			
Unassigned	733,774.30	(733,774.30)	-
Assigned	208,061.86	(208,061.86)	-
Committed	553,654.80	(553,654.80)	-
Total Fund Balances	<u>1,495,490.96</u>	<u>(1,495,490.96)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 1,495,490.96</u>		
Net Position			
Net investments in capital assets		2,755.24	2,755.24
Unrestricted		1,211,837.78	1,211,837.78
Restricted		49,657.18	49,657.18
Total Net Position		<u>\$ 1,264,250.20</u>	<u>\$ 1,264,250.20</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 APRIL 30, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 18,052.32	\$ 1,042.06	\$ 19,094.38
Environmental	16,181.48	-	16,181.48
Economy	7,920.57	-	7,920.57
Total Expenditures	<u>42,154.37</u>	<u>1,042.06</u>	<u>43,196.43</u>
REVENUES:			
Property assessment	1,363.99	(1,363.99)	-
Sales tax	58,781.05	-	58,781.05
Interest income	50.75	-	50.75
Investment income	-	23.11	23.11
Unrealized gain/(loss)	-	(0.01)	(0.01)
Total Revenues	<u>60,195.79</u>	<u>(1,340.89)</u>	<u>58,854.90</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,041.42	(2,382.95)	15,658.47
FUND BALANCE/NET POSITION:			
Beginning balance	1,477,449.54	(228,857.81)	1,248,591.73
Ending balance	<u>\$ 1,495,490.96</u>	<u>\$ (231,240.76)</u>	<u>\$ 1,264,250.20</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS
EXPENDITURES, REVENUES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS
FOR THE SEVEN MONTHS ENDED APRIL 30, 2019**

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
EXPENDITURES:			
Program management	\$ 163,995.40	\$ 875.83	\$ 164,871.23
Environmental	154,714.11	-	154,714.11
Economy	43,872.43	-	43,872.43
Total Expenditures	<u>362,581.94</u>	<u>875.83</u>	<u>363,457.77</u>
REVENUES:			
Property assessment	282,720.11	(40,344.91)	242,375.20
Sales tax	376,404.77	257,145.15	633,549.92
Interest income	612.05	-	612.05
Investment income	-	791.38	791.38
Unrealized gain/(loss)	-	163.20	163.20
Total Revenues	<u>659,736.93</u>	<u>217,754.82</u>	<u>877,491.75</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	297,154.99	216,878.99	514,033.98
FUND BALANCE/NET POSITION:			
Beginning balance	1,198,335.97	(448,119.75)	750,216.22
Ending balance	<u>\$ 1,495,490.96</u>	<u>\$ (231,240.76)</u>	<u>\$ 1,264,250.20</u>

**DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT
SELECTED INFORMATION - SUBSTANTIALLY ALL DISCLOSURES REQUIRED
BY THE MODIFIED CASH BASIS OF ACCOUNTING ARE NOT INCLUDED
APRIL 30, 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>April 30, 2019</u>	<u>April 30, 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	282,715.29	243,940.43
1020 - Commerce Sales Tax - Current FY	507,579.48	363,401.25
1140 - Gateway Funds	553,654.80	452,003.95
1145 - 6 Month Operating Funds	151,061.86	150,804.00
1150 - Community Foundation Gateway Funds	49,657.18	0.00
1200 - Accounts Receivable	26.62	0.00
Total Current Assets	1,545,174.76	1,210,529.16
PROPERTY AND EQUIPMENT:		
1520 - Furniture & Equipment	43,360.83	43,360.83
1530 - Leasehold Improvements	3,542.44	3,542.44
1620 - Accumulated Depreciation	(44,148.03)	(43,660.72)
Net Property and Equipment	2,755.24	3,242.55
TOTAL ASSETS	\$ 1,547,930.00	\$ 1,213,771.71
<u>LIABILITIES AND NET POSITION</u>		
LIABILITIES:		
CURRENT LIABILITIES:		
2200 - Commerce Bank Credit Card	\$ 959.69	\$ 0.00
2310 - Deferred Revenue - Property Tax	282,720.11	240,079.84
Total Current Liabilities	283,679.80	240,079.84
Total Liabilities	\$ 283,679.80	\$ 240,079.84
NET POSITION:		
3000 - Undesignated	(61,157.62)	421,928.89
3010 - Designated 6 Month Operating	151,061.86	150,804.00
3020 - Designated - Gateway Funds	553,654.80	0.00
3025 - Restricted - Gateways Funds	49,657.18	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	514,033.98	400,958.98
Total Net Position	1,264,250.20	973,691.87
TOTAL LIABILITIES AND NET POSITION	\$ 1,547,930.00	\$ 1,213,771.71

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

	1 Month Ended Apr. 30, 2019	7 Months Ended Apr. 30, 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	58,781.05	633,549.92	595,000.00	106.48	(38,549.92)
4900 - Interest Income	50.75	612.05	500.00	122.41	(112.05)
4950 - Investment Income	23.11	791.38	0.00	0.00	(791.38)
Total Recurring Revenues	<u>58,854.91</u>	<u>877,328.55</u>	<u>839,130.00</u>	<u>104.55</u>	<u>(38,198.55)</u>
RECURRING EXPENDITURES:					
Program Management					
7080 - Insurance	0.00	2,417.00	2,500.00	96.68	83.00
7120 - Meals and Entertainment	158.03	754.99	900.00	83.89	145.01
7280 - Office Equipment Rental	141.55	1,007.68	2,000.00	50.38	992.32
7320 - Office Equipment Repair	0.00	1,942.20	500.00	388.44	(1,442.20)
7360 - Office Repairs & Maintenance	75.04	1,601.04	5,000.00	32.02	3,398.96
7400 - Office Supplies	205.94	2,130.49	2,000.00	106.52	(130.49)
7440 - Parking	0.00	430.00	2,800.00	15.36	2,370.00
7480 - Payroll Taxes - Admin.	1,071.25	7,549.34	18,064.00	41.79	10,514.66
7600 - Professional Services	2,658.15	30,380.67	37,500.00	81.02	7,119.33
7640 - Rent	0.00	13,918.98	27,500.00	50.61	13,581.02
7680 - Salary - Administrative	14,011.54	96,647.35	183,331.00	52.72	86,683.65
7720 - Seminars/Conferences	190.70	1,040.58	5,500.00	18.92	4,459.42
7840 - Telephone	91.72	648.34	1,200.00	54.03	551.66
7960 - Utilities	470.78	4,264.81	7,700.00	55.39	3,435.19
Total Program Management	<u>19,074.70</u>	<u>164,733.47</u>	<u>296,495.00</u>	<u>55.56</u>	<u>131,761.53</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	0.00	4,900.00	20,000.00	24.50	15,100.00
8020 - City Horticulture	625.00	4,375.00	8,000.00	54.69	3,625.00
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>625.00</u>	<u>37,610.00</u>	<u>76,000.00</u>	<u>49.49</u>	<u>38,390.00</u>
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	14,165.48	98,784.92	170,000.00	58.11	71,215.08
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>98,784.92</u>	<u>172,500.00</u>	<u>57.27</u>	<u>73,715.08</u>
Public Safety					
9548 - CPD Substation - Rent, Utilities	0.00	2,556.58	5,150.00	49.64	2,593.42
9549 - Public Safety Labor	1,391.00	15,762.61	25,000.00	63.05	9,237.39
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
Total Public Safety	<u>1,391.00</u>	<u>18,319.19</u>	<u>32,650.00</u>	<u>56.11</u>	<u>14,330.81</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 Apr. 30, 2019	7 Months Ended Apr. 30, 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	4,064.23	4,064.23	20,000.00	20.32	15,935.77
8310 - Economic Devel. Business Mktg	25.00	25.00	2,000.00	1.25	1,975.00
8311 - Economic Benchmarking	0.00	0.00	500.00	0.00	500.00
Total Economic Development	<u>4,089.23</u>	<u>4,275.48</u>	<u>24,500.00</u>	<u>17.45</u>	<u>20,224.52</u>
Marketing					
7800 - Marketing Subscription	391.32	1,750.69	3,500.00	50.02	1,749.31
8300 - Image Marketing	0.00	3,149.06	60,500.00	5.21	57,350.94
8301 - Media Buys	2,345.00	26,006.00	0.00	0.00	(26,006.00)
8305 - Promotions & Events	0.00	581.34	9,000.00	6.46	8,418.66
8307 - Online Marketing	40.67	816.44	0.00	0.00	(816.44)
8308 - Postage	0.00	369.31	2,500.00	14.77	2,130.69
8309 - Printing	1,054.35	6,924.11	2,500.00	276.96	(4,424.11)
Total Marketing	<u>3,831.34</u>	<u>39,596.95</u>	<u>78,000.00</u>	<u>50.77</u>	<u>38,403.05</u>
Total Programs & Services	<u>24,102.05</u>	<u>198,586.54</u>	<u>383,650.00</u>	<u>51.76</u>	<u>185,063.46</u>
Total Recurring Expenditures	<u>43,176.75</u>	<u>363,320.01</u>	<u>680,145.00</u>	<u>53.42</u>	<u>316,824.99</u>
RECURRING SURPLUS/(DEFICIT)	<u>15,678.16</u>	<u>514,008.54</u>	<u>158,985.00</u>	<u>323.31</u>	<u>(355,023.54)</u>
NON-RECURRING EXPENDITURES:					
Environmental					
Beautification/Streetscape					
9030 - Broadway Gateway	0.00	0.00	100,000.00	0.00	100,000.00
9031 - Special Streetscape Projects	0.00	0.00	24,000.00	0.00	24,000.00
Total Beautification/Streetscape	<u>0.00</u>	<u>0.00</u>	<u>124,000.00</u>	<u>0.00</u>	<u>124,000.00</u>
Contingency					
9671 - Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Contingency	<u>0.00</u>	<u>0.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>35,000.00</u>
Total Non-Recurring Expenditures	<u>0.00</u>	<u>0.00</u>	<u>159,000.00</u>	<u>0.00</u>	<u>159,000.00</u>
NON-CASH TRANSACTIONS:					
9600 - Depreciation	19.68	137.76	0.00	0.00	(137.76)
9650 - Unrealized (Gain)/Loss	0.01	(163.20)	0.00	0.00	163.20
Total Non-Cash Transactions	<u>19.69</u>	<u>(25.44)</u>	<u>0.00</u>	<u>0.00</u>	<u>25.44</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 15,658.47</u>	<u>\$ 514,033.98</u>	<u>\$ (15.00)</u>	<u>(3,426,893.20)</u>	<u>\$ (514,048.98)</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

April 1, 2019 - April 30, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
04/04/19	2428	1020	COMO LIVING	COMO LIVING PUBLICATIONS		(1,000.00)
04/04/19	2428	8301	COMO LIVING	COMO LIVING PUBLICATIONS		1,000.00
04/04/19	2429	1020	DIRECT IMPA	DIRECT IMPAQT		(208.50)
04/04/19	2429	8309	DIRECT IMPA	DIRECT IMPAQT		208.50
04/04/19	2430	1020	BLOCK BY BL	MYDATT SERVICES INC		(14,165.48)
04/04/19	2430	8280	BLOCK BY BL	MYDATT SERVICES INC		14,165.48
04/04/19	2431	1020	DIRECT IMPA	DIRECT IMPAQT		(639.94)
04/04/19	2431	8309	DIRECT IMPA	DIRECT IMPAQT		639.94
04/04/19	2432	1020	SOCKET	SOCKET		(91.72)
04/04/19	2432	7840	SOCKET	SOCKET		91.72
04/04/19	2433	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
04/04/19	2433	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
04/04/19	2434	1020	KQFX	KQFX		(500.00)
04/04/19	2434	8301	KQFX	KQFX		500.00
04/04/19	2435	1020	CULLIGAN	CULLIGAN		(16.05)
04/04/19	2435	7280	CULLIGAN	CULLIGAN		16.05
04/04/19	2436	1020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		(625.00)
04/04/19	2436	8020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		625.00
04/04/19	2437	1020	AAAA CHANGE	AAAA CHANGE		(1,391.00)
04/04/19	2437	9549	AAAA CHANGE	AAAA CHANGE		1,391.00
04/11/19	2438	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(44.60)
04/11/19	2438	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE		44.60
04/11/19	2439	1020	SUMNER ONE	SUMNER ONE		(125.50)
04/11/19	2439	7280	SUMNER ONE	SUMNER ONE		125.50
04/11/19	2440	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(25.00)
04/11/19	2440	7600	DELTA SYSTE	DELTA SYSTEMS GROUP		25.00
04/11/19	2441	1020	SHELTER INS	SHELTER INSURANCE		(205.91)
04/11/19	2441	8309	SHELTER INS	SHELTER INSURANCE		205.91
04/11/19	2442	1020	CITY OF COL	CITY OF COLUMBIA		(176.47)
04/11/19	2442	7960	CITY OF COL	CITY OF COLUMBIA		176.47
04/11/19	2443	1020	CITY OF COL	CITY OF COLUMBIA		(219.36)
04/11/19	2443	7960	CITY OF COL	CITY OF COLUMBIA		219.36
04/16/19	2444	1020	GKC	GERDING, KORTE & CHITWOOD		(1.65)
04/16/19	2444	7600	GKC	GERDING, KORTE & CHITWOOD		1.65
04/16/19	2445	1020	GKC	GERDING, KORTE & CHITWOOD		(300.00)
04/16/19	2445	7600	GKC	GERDING, KORTE & CHITWOOD		300.00
04/16/19	2447	1020	VAN MATRE	VAN MATRE LAW FIRM		(2,250.00)
04/16/19	2447	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	2,250.00
04/22/19	2448	1020	KBIA	KBIA		(500.00)
04/22/19	2448	8301	KBIA	KBIA		500.00
04/22/19	2449	1020	DOORMAIL IN	DOORMAIL INC		(345.00)
04/22/19	2449	8301	DOORMAIL IN	DOORMAIL INC		345.00
04/22/19	2450	1020	CITY OF COL	CITY OF COLUMBIA		(4,064.23)
04/22/19	2450	7850	CITY OF COL	CITY OF COLUMBIA		4,064.23
04/30/19	20.01	7680		MONTHLY PAYROLL/MORESOURCE		14,011.54
04/30/19	20.01	7480		MONTHLY PAYROLL/MORESOURCE		1,071.25
04/30/19	20.01	7600		MONTHLY PAYROLL/MORESOURCE		81.50
04/30/19	20.01	1020		MONTHLY PAYROLL/MORESOURCE		(15,164.29)
04/30/19	20.1	7120		RECORD CREDIT CARD CHARGES-LAKOTA COFFEE		14.58
04/30/19	20.1	7120		RECORD CREDIT CARD CHARGES-SHORTWAVE COFFEE		42.41
04/30/19	20.1	7120		RECORD CREDIT CARD CHARGES-SHORTWAVE COFFEE		34.30
04/30/19	20.1	7120		RECORD CREDIT CARD CHARGES-TELLERS		56.00
04/30/19	20.1	8310		RECORD CREDIT CARD CHARGES-INTERNATIONAL DOWNTOWN ASSN		25.00
04/30/19	20.1	7800		RECORD CREDIT CARD CHARGES-SURVEYMONKEY		300.00
04/30/19	20.1	7800		RECORD CREDIT CARD CHARGES-GOOGLE		41.32

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

April 1, 2019 - April 30, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
04/30/19	20.1	7800		RECORD CREDIT CARD CHARGES-MAIL CHIMP		50.00
04/30/19	20.1	8307		RECORD CREDIT CARD CHARGES- FACEBOOK		40.67
04/30/19	20.1	7400		RECORD CREDIT CARD CHARGES-AMAZON		89.67
04/30/19	20.1	7720		RECORD CREDIT CARD CHARGES-EB 35TH ANNUAL PARTNERSHIP		22.85
04/30/19	20.1	7720		RECORD CREDIT CARD CHARGES-EB 35TH ANNUAL PARTNERSHIP		22.85
04/30/19	20.1	7720		RECORD CREDIT CARD CHARGES- COLUMBIA CONVENTION		145.00
04/30/19	20.1	7360		RECORD CREDIT CARD CHARGES-THE HOME DEPOT		75.04
04/30/19	20.1	2200		RECORD CREDIT CARD CHARGES		(959.69)
04/30/19	20.02	1005		RECORD DEPOSITS		58,781.05
04/30/19	20.02	1010		RECORD DEPOSITS		1,363.99
04/30/19	20.02	2310		RECORD DEPOSITS		(1,363.99)
04/30/19	20.02	4008		RECORD DEPOSITS-MODOR		(57,354.16)
04/30/19	20.02	4008		RECORD DEPOSITS-MODOR LOCAL		(1,426.89)
04/30/19	20.03	9600		RECORD DEPREICATION		19.68
04/30/19	20.03	1620		RECORD DEPREICATION		(19.68)
04/30/19	20.04	7400		RECORD SERVICE CHARGES-SALES TAX		20.47
04/30/19	20.04	7400		RECORD SERVICE CHARGES-6 MOS OP		5.00
04/30/19	20.04	7400		RECORD SERVICE CHARGES-GATEWAY		5.00
04/30/19	20.04	1145		RECORD SERVICE CHARGES		(5.00)
04/30/19	20.04	1140		RECORD SERVICE CHARGES		(5.00)
04/30/19	20.04	1005		RECORD SERVICE CHARGES		(20.47)
04/30/19	20.05	1200		RECORD PAYBACK OF EMPLOYEE USE OF CC		(21.49)
04/30/19	20.05	7120		RECORD PAYBACK OF EMPLOYEE USE OF CC-HAROLD'S DOUGHNUTS		10.74
04/30/19	20.05	1020		RECORD PAYBACK OF EMPLOYEE USE OF CC-BOB MADE DEPOSIT		10.75
04/30/19	20.06	1005		RECORD TRANSFERS		(58,760.58)
04/30/19	20.06	1020		RECORD TRANSFERS		58,760.58
04/30/19	20.07	1140		RECORD INTEREST EARNED		24.27
04/30/19	20.07	1145		RECORD INTEREST EARNED		26.48
04/30/19	20.07	4900		RECORD INTEREST EARNED-GATEWAY		(24.27)
04/30/19	20.07	4900		RECORD INTEREST EARNED-6 MOS OP		(26.48)
04/30/19	20.08	3000		RECORD BOARD DESIGNATED FUNDS-6 MOS OP		21.48
04/30/19	20.08	3000		RECORD BOARD DESIGNATED FUNDS- GATEWAY		19.27
04/30/19	20.08	3000		RECORD BOARD DESIGNATED FUNDS- GATEWAY FDS		(18.10)
04/30/19	20.08	3010		RECORD BOARD DESIGNATED FUNDS		(21.48)
04/30/19	20.08	3020		RECORD BOARD DESIGNATED FUNDS		(19.27)
04/30/19	20.08	3025		RECORD BOARD DESIGNATED FUNDS		18.10
04/30/19	20.11	1150		RECORD QUARTERLY INVESTMENT ACTIVITY		(18.10)
04/30/19	20.11	4950		RECORD QUARTERLY INVESTMENT ACTIVITY		(23.11)
04/30/19	20.11	9650		RECORD QUARTERLY INVESTMENT ACTIVITY		0.01
04/30/19	20.11	7400		RECORD QUARTERLY INVESTMENT ACTIVITY		41.20
Transaction Balance for General						<u>0.00</u>

Transaction Totals

Total Debits	<u>162,222.41</u>
Total Credits	<u>162,222.41</u>
Account Hash Total	<u>444453.0000</u>

Distribution count = 95

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

April 1, 2019 - April 30, 2019

Date	Reference	Account	Payee ID	Description	1099	Amount
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DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY Sales Tax Funds			479.53			
04/30/19	20.02		RECORD DEPOSITS		58,781.05		
04/30/19	20.04		RECORD SERVICE CHARGES			20.47	
04/30/19	20.06		RECORD TRANSFERS			58,760.58	
			Totals for 1005		<u>58,781.05</u>	<u>58,781.05</u>	<u>479.53</u>
1010	Commerce Future FY Property Tax Funds			281,351.30			
04/30/19	20.02		RECORD DEPOSITS		1,363.99		
			Totals for 1010		<u>1,363.99</u>	<u>0.00</u>	<u>282,715.29</u>
1020	Commerce Sales Tax - Current FY			490,942.80			
04/04/19	2428		COMO LIVING PUBLICATIONS			1,000.00	
04/04/19	2429		DIRECT IMPAQT			208.50	
04/04/19	2430		MYDATT SERVICES INC			14,165.48	
04/04/19	2431		DIRECT IMPAQT			639.94	
04/04/19	2432		SOCKET			91.72	
04/04/19	2433		TRANQUILITY INTERNET SERVICES			74.95	
04/04/19	2434		KQFX			500.00	
04/04/19	2435		CULLIGAN			16.05	
04/04/19	2436		CITY OF COLUMBIA HORTI CULTURE			625.00	
04/04/19	2437		AAAA CHANGE			1,391.00	
04/11/19	2438		SCHRIEFER'S OFFICE			44.60	
04/11/19	2439		SUMNER ONE			125.50	
04/11/19	2440		DELTA SYSTEMS GROUP			25.00	
04/11/19	2441		SHELTER INSURANCE			205.91	
04/11/19	2442		CITY OF COLUMBIA			176.47	
04/11/19	2443		CITY OF COLUMBIA			219.36	
04/16/19	2444		GERDING, KORTE & CHITWOOD			1.65	
04/16/19	2445		GERDING, KORTE & CHITWOOD			300.00	
04/16/19	2447		VAN MATRE LAW FIRM			2,250.00	
04/22/19	2448		KBIA			500.00	
04/22/19	2449		DOORMAIL INC			345.00	
04/22/19	2450		CITY OF COLUMBIA			4,064.23	
04/30/19	20.01		MONTHLY PAYROLL/MORESOURCE			15,164.29	
04/30/19	20.05		RECORD PAYBACK OF EMPLOYEE USE OF CC-BOB MADE DEPOSIT		10.75		
04/30/19	20.06		RECORD TRANSFERS		58,760.58		
			Totals for 1020		<u>58,771.33</u>	<u>42,134.65</u>	<u>507,579.48</u>
1140	Gateway Funds			553,635.53			
04/30/19	20.04		RECORD SERVICE CHARGES			5.00	
04/30/19	20.07		RECORD INTEREST EARNED		24.27		
			Totals for 1140		<u>24.27</u>	<u>5.00</u>	<u>553,654.80</u>
1145	6 Month Operating Funds			151,040.38			
04/30/19	20.04		RECORD SERVICE CHARGES			5.00	
04/30/19	20.07		RECORD INTEREST EARNED		26.48		
			Totals for 1145		<u>26.48</u>	<u>5.00</u>	<u>151,061.86</u>
1150	Community Foundation Gateway Funds			49,675.28			
04/30/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			18.10	
			Totals for 1150		<u>0.00</u>	<u>18.10</u>	<u>49,657.18</u>
1200	Accounts Receivable			48.11			

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
04/30/19	20.05		RECORD PAYBACK OF EMPLOYEE USE OF CC			21.49	
			Totals for 1200		0.00	21.49	26.62
1520			Furniture & Equipment	43,360.83			
			Totals for 1520		0.00	0.00	43,360.83
1530			Leasehold Improvements	3,542.44			
			Totals for 1530		0.00	0.00	3,542.44
1620			Accumulated Depreciation	(44,128.35)			
04/30/19	20.03		RECORD DEPREICATION			19.68	
			Totals for 1620		0.00	19.68	(44,148.03)
2200			Commerce Bank Credit Card	0.00			
04/30/19	20.1		RECORD CREDIT CARD CHARGES			959.69	
			Totals for 2200		0.00	959.69	(959.69)
2310			Deferred Revenue - Property Tax	(281,356.12)			
04/30/19	20.02		RECORD DEPOSITS			1,363.99	
			Totals for 2310		0.00	1,363.99	(282,720.11)
3000			Undesignated	61,134.97			
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS-6 MOS OP		21.48		
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS-GATEWAY		19.27		
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS-GATEWAY FDS			18.10	
			Totals for 3000		40.75	18.10	61,157.62
3010			Designated 6 Month Operating	(151,040.38)			
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS			21.48	
			Totals for 3010		0.00	21.48	(151,061.86)
3020			Designated - Gateway Funds	(553,635.53)			
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS			19.27	
			Totals for 3020		0.00	19.27	(553,654.80)
3025			Restricted - Gateways Funds	(49,675.28)			
04/30/19	20.08		RECORD BOARD DESIGNATED FUNDS		18.10		
			Totals for 3025		18.10	0.00	(49,657.18)
3030			Designated - Grease Storage Tank Grants	(27,000.00)			
			Totals for 3030		0.00	0.00	(27,000.00)
3035			Designated - Enhanced Street Lighting	(30,000.00)			
			Totals for 3035		0.00	0.00	(30,000.00)
4000			Property Assessment	(242,375.20)			
			Totals for 4000		0.00	0.00	(242,375.20)
4008			Sales Tax	(574,768.87)			
04/30/19	20.02		RECORD DEPOSITS-MODOR			57,354.16	

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
04/30/19	20.02		RECORD DEPOSITS-MODOR LOCAL			1,426.89	
			Totals for 4008		0.00	58,781.05	(633,549.92)
4900	Interest Income			(561.30)			
04/30/19	20.07		RECORD INTEREST EARNED-GATEWAY			24.27	
04/30/19	20.07		RECORD INTEREST EARNED-6 MOS OP			26.48	
			Totals for 4900		0.00	50.75	(612.05)
4950	Investment Income			(768.27)			
04/30/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY			23.11	
			Totals for 4950		0.00	23.11	(791.38)
7080	Insurance			2,417.00			
			Totals for 7080		0.00	0.00	2,417.00
7120	Meals and Entertainment			596.96			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-LAKOTA COFFEE		14.58		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-SHORTWAVE COFFEE		42.41		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-SHORTWAVE COFFEE		34.30		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-TELLERS		56.00		
04/30/19	20.05		RECORD PAYBACK OF EMPLOYEE USE OF CC-HAROLD'S DOUGHNUTS		10.74		
			Totals for 7120		158.03	0.00	754.99
7160	Industry Memberships			186.25			
			Totals for 7160		0.00	0.00	186.25
7280	Office Equipment Rental			866.13			
04/04/19	2435		CULLIGAN		16.05		
04/11/19	2439		SUMNER ONE		125.50		
			Totals for 7280		141.55	0.00	1,007.68
7320	Office Equipment Repair			1,942.20			
			Totals for 7320		0.00	0.00	1,942.20
7360	Office Repairs & Maintenance			1,526.00			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-THE HOME DEPOT		75.04		
			Totals for 7360		75.04	0.00	1,601.04
7400	Office Supplies			1,924.55			
04/11/19	2438		SCHRIEFER'S OFFICE		44.60		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-AMAZON		89.67		
04/30/19	20.04		RECORD SERVICE CHARGES-SALES TAX		20.47		
04/30/19	20.04		RECORD SERVICE CHARGES-6 MOS OP		5.00		
04/30/19	20.04		RECORD SERVICE CHARGES-GATEWAY		5.00		
04/30/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY		41.20		

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
Totals for 7400					<u>205.94</u>	<u>0.00</u>	<u>2,130.49</u>
7440	Parking			430.00			
Totals for 7440					<u>0.00</u>	<u>0.00</u>	<u>430.00</u>
7480	Payroll Taxes - Admin.			6,478.09			
04/30/19	20.01		MONTHLY PAYROLL/MORESOURCE		<u>1,071.25</u>		
Totals for 7480					<u>1,071.25</u>	<u>0.00</u>	<u>7,549.34</u>
7600	Professional Services			27,722.52			
04/11/19	2440		DELTA SYSTEMS GROUP		25.00		
04/16/19	2444		GERDING, KORTE & CHITWOOD		1.65		
04/16/19	2445		GERDING, KORTE & CHITWOOD		300.00		
04/16/19	2447		VAN MATRE LAW FIRM		2,250.00		
04/30/19	20.01		MONTHLY PAYROLL/MORESOURCE		<u>81.50</u>		
Totals for 7600					<u>2,658.15</u>	<u>0.00</u>	<u>30,380.67</u>
7640	Rent			13,918.98			
Totals for 7640					<u>0.00</u>	<u>0.00</u>	<u>13,918.98</u>
7680	Salary - Administrative			82,635.81			
04/30/19	20.01		MONTHLY PAYROLL/MORESOURCE		<u>14,011.54</u>		
Totals for 7680					<u>14,011.54</u>	<u>0.00</u>	<u>96,647.35</u>
7720	Seminars/Conferences			849.88			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-EB 35TH ANNUAL		22.85		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-EB 35TH ANNUAL		22.85		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-COLUMBIA		<u>145.00</u>		
Totals for 7720					<u>190.70</u>	<u>0.00</u>	<u>1,040.58</u>
7800	Marketing Subscription			1,359.37			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-SURVEYMONKEY		300.00		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-GOOGLE		41.32		
04/30/19	20.1		RECORD CREDIT CARD CHARGES-MAIL CHIMP		<u>50.00</u>		
Totals for 7800					<u>391.32</u>	<u>0.00</u>	<u>1,750.69</u>
7840	Telephone			556.62			
04/04/19	2432		SOCKET		<u>91.72</u>		
Totals for 7840					<u>91.72</u>	<u>0.00</u>	<u>648.34</u>
7850	TIF Expenditures			0.00			
04/22/19	2450		CITY OF COLUMBIA		<u>4,064.23</u>		
Totals for 7850					<u>4,064.23</u>	<u>0.00</u>	<u>4,064.23</u>
7960	Utilities			3,794.03			
04/04/19	2433		TRANQUILITY INTERNET SERVICES		74.95		
04/11/19	2442		CITY OF COLUMBIA		176.47		
04/11/19	2443		CITY OF COLUMBIA		<u>219.36</u>		
Totals for 7960					<u>470.78</u>	<u>0.00</u>	<u>4,264.81</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
8010	Banner Installation			4,900.00			
			Totals for 8010		<u>0.00</u>	<u>0.00</u>	<u>4,900.00</u>
8020	City Horticulture			3,750.00			
04/04/19	2436		CITY OF COLUMBIA HORTI CULTURE		<u>625.00</u>		
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>4,375.00</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			84,619.44			
04/04/19	2430		MYDATT SERVICES INC		<u>14,165.48</u>		
			Totals for 8280		<u>14,165.48</u>	<u>0.00</u>	<u>98,784.92</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			23,661.00			
04/04/19	2428		COMO LIVING PUBLICATIONS		<u>1,000.00</u>		
04/04/19	2434		KQFX		<u>500.00</u>		
04/22/19	2448		KBIA		<u>500.00</u>		
04/22/19	2449		DOORMAIL INC		<u>345.00</u>		
			Totals for 8301		<u>2,345.00</u>	<u>0.00</u>	<u>26,006.00</u>
8305	Promotions & Events			581.34			
			Totals for 8305		<u>0.00</u>	<u>0.00</u>	<u>581.34</u>
8307	Online Marketing			775.77			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-FACEBOOK		<u>40.67</u>		
			Totals for 8307		<u>40.67</u>	<u>0.00</u>	<u>816.44</u>
8308	Postage			369.31			
			Totals for 8308		<u>0.00</u>	<u>0.00</u>	<u>369.31</u>
8309	Printing			5,869.76			
04/04/19	2429		DIRECT IMPAQT		<u>208.50</u>		
04/04/19	2431		DIRECT IMPAQT		<u>639.94</u>		
04/11/19	2441		SHELTER INSURANCE		<u>205.91</u>		
			Totals for 8309		<u>1,054.35</u>	<u>0.00</u>	<u>6,924.11</u>
8310	Economic Devel. Business Mktg			0.00			
04/30/19	20.1		RECORD CREDIT CARD CHARGES-INTERNATIONAL DOWNTOWN ASSN		<u>25.00</u>		
			Totals for 8310		<u>25.00</u>	<u>0.00</u>	<u>25.00</u>
9548	CPD Substation - Rent,Utilities			2,556.58			
			Totals for 9548		<u>0.00</u>	<u>0.00</u>	<u>2,556.58</u>
9549	Public Safety Labor			14,371.61			
04/04/19	2437		AAAA CHANGE		<u>1,391.00</u>		
			Totals for 9549		<u>1,391.00</u>	<u>0.00</u>	<u>15,762.61</u>
9600	Depreciation			118.08			

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

April 1, 2019 - April 30, 2019

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
04/30/19	20.03		RECORD DEPREICATION		<u>19.68</u>		
			Totals for 9600		<u>19.68</u>	<u>0.00</u>	<u>137.76</u>
9650	Unrealized (Gain)/Loss			(163.21)			
04/30/19	20.11		RECORD QUARTERLY INVESTMENT ACTIVITY		<u>0.01</u>		
			Totals for 9650		<u>0.01</u>	<u>0.00</u>	<u>(163.20)</u>
			Report Total				<u>0.00</u>

Net Profit/(Loss)	
Current Period	<u>15,658.47</u>
Year-to-Date	<u>514,033.98</u>

Distribution count = 95

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	553,635.53
Cleared Deposits & Additions				
20.07	04/30/19		RECORD INTEREST EARNED	24.27
			Total	<u>24.27</u>
			Statement Total	<u>24.27</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	04/30/19		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>553,654.80</u></u>
Reconciled Bank Information				
			Ending Bank Balance	553,654.80
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>553,654.80</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	553,654.80
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>553,654.80</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	553,635.53
			+ Cleared Deposits & Additions	24.27
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	553,654.80
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>553,654.80</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	553,654.80
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>553,654.80</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

April 1, 2019 - April 30, 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

April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	151,040.38
Cleared Deposits & Additions				
20.07	04/30/19		RECORD INTEREST EARNED	26.48
			Total	<u>26.48</u>
			Statement Total	<u>26.48</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	04/30/19		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>151,061.86</u></u>
Reconciled Bank Information				
			Ending Bank Balance	151,061.86
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,061.86</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,061.86
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,061.86</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	151,040.38
			+ Cleared Deposits & Additions	26.48
			- Cleared Checks & Payments	<u>5.00</u>
			Ending Bank Balance	151,061.86
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>151,061.86</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	151,061.86
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>151,061.86</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

April 1, 2019 - April 30, 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
April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	479.53
Cleared Deposits & Additions				
20.02	04/30/19		RECORD DEPOSITS	58,781.05
			Total	<u>58,781.05</u>
			Statement Total	<u>58,781.05</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	04/30/19		RECORD SERVICE CHARGES	20.47
20.06	04/30/19		RECORD TRANSFERS	58,760.58
			Total	<u>58,781.05</u>
			Statement Total	<u>58,781.05</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	479.53
			+ Cleared Deposits & Additions	58,781.05
			- Cleared Checks & Payments	<u>58,781.05</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
April 1, 2019 - April 30, 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

April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	281,351.30
Cleared Deposits & Additions				
20.02	04/30/19		RECORD DEPOSITS	
				<u>1,363.99</u>
			Total	1,363.99
			Statement Total	<u>1,363.99</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>282,715.29</u></u>
Reconciled Bank Information				
			Ending Bank Balance	282,715.29
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>282,715.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	282,715.29
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>282,715.29</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	281,351.30
			+ Cleared Deposits & Additions	1,363.99
			- Cleared Checks & Payments	<u>0.00</u>
			Ending Bank Balance	282,715.29
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>282,715.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	282,715.29
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>282,715.29</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

April 1, 2019 - April 30, 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

April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
				Beginning Bank Balance
				499,228.61
Cleared Deposits & Additions				
20.05	04/30/19		RECORD PAYBACK OF EMPLOYEE USE OF CC	10.75
20.06	04/30/19		RECORD TRANSFERS	58,760.58
				<u>Total</u>
				58,771.33
				<u>Statement Total</u>
				58,771.33
				<u>Difference</u>
				0.00
Cleared Checks & Payments				
20.01	04/30/19		MONTHLY PAYROLL/MORESOURCE	15,164.29
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
2428	04/04/19	8301	COMO LIVING PUBLICATIONS	1,000.00
2429	04/04/19	8309	DIRECT IMPACT	208.50
2430	04/04/19	8280	MYDATT SERVICES INC	14,165.48
2431	04/04/19	8309	DIRECT IMPACT	639.94
2432	04/04/19	7840	SOCKET	91.72
2433	04/04/19	7960	TRANQUILITY INTERNET SERVICES	74.95
2434	04/04/19	8301	KOFX	500.00
2435	04/04/19	7280	CULLIGAN	16.05
2436	04/04/19	8020	CITY OF COLUMBIA HORTI CULTURE	625.00
2437	04/04/19	9549	AAAA CHANGE	1,391.00
2438	04/11/19	7400	SCHRIEFER'S OFFICE	44.60
2439	04/11/19	7280	SUMNER ONE	125.50
2440	04/11/19	7600	DELTA SYSTEMS GROUP	25.00
2441	04/11/19	8309	SHELTER INSURANCE	205.91
2442	04/11/19	7960	CITY OF COLUMBIA	176.47
2443	04/11/19	7960	CITY OF COLUMBIA	219.36
2447	04/16/19	7600	VAN MATRE LAW FIRM	2,250.00
2449	04/22/19	8301	DOORMAIL INC	345.00
2450	04/22/19	7850	CITY OF COLUMBIA	4,064.23
				<u>Total</u>
				48,657.35
				<u>Statement Total</u>
				48,657.35
				<u>Difference</u>
				0.00
				<u>Ending Bank Balance</u>
				509,342.59
Reconciled Bank Information				
				Ending Bank Balance
				509,342.59
Open Deposits & Additions				
				<u>Total</u>
				0.00
Open Checks & Payments				
2111	05/16/18	7720	COLUMBIA CVB	25.00
2361	01/22/19	8309	SHELTER INSURANCE	936.46
2444	04/16/19	7600	GERDING, KORTE & CHITWOOD	1.65
2445	04/16/19	7600	GERDING, KORTE & CHITWOOD	300.00
2448	04/22/19	8301	KBIA	500.00
				<u>Total</u>
				1,763.11
				<u>Reconciled Bank Balance</u>
				507,579.48

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

April 1, 2019 - April 30, 2019

Reference	Date	GL Account	Description	Amount
General Ledger Information				
			Unadjusted General Ledger Balance	507,579.48
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>507,579.48</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	499,228.61
			+ Cleared Deposits & Additions	58,771.33
			- Cleared Checks & Payments	<u>48,657.35</u>
			Ending Bank Balance	509,342.59
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>1,763.11</u>
			Reconciled Bank Balance	<u><u>507,579.48</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	507,579.48
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>507,579.48</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 2
 Cleared Checks & Payments count = 28
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 5
 General Ledger Adjustment count = 0