

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

**ONE MONTH AND TEN MONTHS ENDED
JULY 31, 2018 AND 2017**

GKC

GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

GKC

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 Downtown Community Improvement District, (a quasi-governmental agency), which comprise the statements of assets, liabilities, and net assets - modified cash basis as of July 31, 2018 and 2017, and the related statements of revenues and expenses budget to actual - modified cash basis for the one month and ten months ended July 31, 2018, 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 assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

PARTNER EMERITUS

Robert A. Gerding

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

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

August 02, 2018

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

July 31, 2018

July 31, 2017

ASSETS

CURRENT ASSETS:

1005 - Commerce Future FY Sales Tax Funds	\$	169,541.98	\$	136,270.39
1010 - Commerce Future FY Property Tax Funds		246,235.79		219,042.61
1020 - Commerce Sales Tax - Current FY		205,284.84		206,408.57
1140 - Gateway Funds		453,108.29		351,485.65
1145 - 6 Month Operating Funds		<u>150,871.04</u>		<u>150,605.57</u>
Total Current Assets		<u>1,225,041.94</u>		<u>1,063,812.79</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>(43,870.45)</u>		<u>(42,901.53)</u>
Net Property and Equipment		<u>3,032.82</u>		<u>4,001.74</u>

TOTAL ASSETS	\$	<u>1,228,074.76</u>	\$	<u>1,067,814.53</u>
---------------------	-----------	----------------------------	-----------	----------------------------

LIABILITIES AND NET ASSETS

LIABILITIES:

CURRENT LIABILITIES:

2300 - Deferred Revenue - Sales Tax	\$	169,223.35	\$	161,585.36
2310 - Deferred Revenue - Property Tax		<u>242,375.20</u>		<u>218,878.11</u>
Total Current Liabilities		<u>411,598.55</u>		<u>380,463.47</u>
Total Liabilities	\$	<u>411,598.55</u>	\$	<u>380,463.47</u>

NET ASSETS:

3000 - Undesignated		421,861.85		407,177.24
3010 - Designated 6 Month Operating		150,871.04		150,605.57
Revenues Over/(Under) Expenses		<u>243,743.32</u>		<u>129,568.25</u>
Total Net Assets		<u>816,476.21</u>		<u>687,351.06</u>

TOTAL LIABILITIES AND NET ASSETS	\$	<u>1,228,074.76</u>	\$	<u>1,067,814.53</u>
---	-----------	----------------------------	-----------	----------------------------

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

	1 Month Ended Jul. 31, 2018	10 Months Ended Jul. 31, 2018	Total Budget	% of Budget	Remaining Budget
RECURRING REVENUES:					
4000 - Property Assessment	\$ 0.00	\$ 219,154.43	\$ 217,680.00	100.68	\$ (1,474.43)
4008 - Sales Tax	0.00	607,533.83	594,107.00	102.26	(13,426.83)
4900 - Interest Income	105.89	910.03	300.00	303.34	(610.03)
Total Recurring Revenues	<u>105.89</u>	<u>827,598.29</u>	<u>812,087.00</u>	<u>101.91</u>	<u>(15,511.29)</u>
RECURRING EXPENSES:					
Program Management					
7060 - Health Insurance	0.00	2,543.17	4,200.00	60.55	1,656.83
7080 - Insurance	0.00	2,388.00	1,750.00	136.46	(638.00)
7120 - Meals and Entertainment	15.67	335.57	900.00	37.29	564.43
7280 - Office Equipment Rental	237.13	1,778.05	1,600.00	111.13	(178.05)
7320 - Office Equipment Repair	0.00	0.00	500.00	0.00	500.00
7360 - Office Repairs & Maintenance	3,166.36	7,358.29	5,000.00	147.17	(2,358.29)
7400 - Office Supplies	138.72	2,786.55	1,500.00	185.77	(1,286.55)
7440 - Parking	0.00	1,635.00	2,400.00	68.13	765.00
7480 - Payroll Taxes - Admin.	916.56	11,317.89	16,460.00	68.76	5,142.11
7600 - Professional Services	8,290.65	38,686.00	25,000.00	154.74	(13,686.00)
7640 - Rent	2,214.66	22,529.16	26,200.00	85.99	3,670.84
7680 - Salary - Administrative	11,107.48	137,781.46	173,107.00	79.59	35,325.54
7720 - Seminars/Conferences	1,010.10	3,395.14	5,500.00	61.73	2,104.86
7840 - Telephone	87.04	864.64	4,000.00	21.62	3,135.36
7960 - Utilities	548.04	6,164.26	7,500.00	82.19	1,335.74
Total Program Management	<u>27,732.41</u>	<u>239,563.18</u>	<u>275,617.00</u>	<u>86.92</u>	<u>36,053.82</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	735.00	39,840.00	15,000.00	265.60	(24,840.00)
8020 - City Horticulture	625.00	6,250.00	8,000.00	78.13	1,750.00
8035 - Holiday Decor	0.00	27,358.00	40,000.00	68.40	12,642.00
8040 - Public Art Program	0.00	500.00	1,000.00	50.00	500.00
Total Beautification/Streetscape	<u>1,360.00</u>	<u>73,948.00</u>	<u>64,000.00</u>	<u>115.54</u>	<u>(9,948.00)</u>
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	13,829.65	139,525.72	165,000.00	84.56	25,474.28
8281 - Capital Janitorial Improvements	0.00	856.67	2,500.00	34.27	1,643.33
Total Cleaning and Maintenance	<u>13,829.65</u>	<u>140,382.39</u>	<u>167,500.00</u>	<u>83.81</u>	<u>27,117.61</u>
Public Safety					
9548 - CPD Substation - Rent,Utilities	422.24	4,172.18	5,000.00	83.44	827.82
9549 - Public Safety Labor	2,913.75	24,695.49	25,000.00	98.78	304.51
9552 - Public Safety Equipment and Lighting	0.00	0.00	2,500.00	0.00	2,500.00
Total Public Safety	<u>3,335.99</u>	<u>28,867.67</u>	<u>32,500.00</u>	<u>88.82</u>	<u>3,632.33</u>

See Accountants' Compilation Report

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

	1 Month Ended Jul. 31, 2018	10 Months Ended Jul. 31, 2018	Total Budget	% of Budget	Remaining Budget
Economy					
Economic Development					
7160 - Industry Memberships	0.00	1,201.25	2,000.00	60.06	798.75
7850 - TIF Expenditures	0.00	1,725.72	20,000.00	8.63	18,274.28
8310 - Economic Devel. Business Mktg	696.36	2,538.29	2,000.00	126.91	(538.29)
8311 - Economic Benchmarking	0.00	0.00	500.00	0.00	500.00
Total Economic Development	<u>696.36</u>	<u>5,465.26</u>	<u>24,500.00</u>	<u>22.31</u>	<u>19,034.74</u>
Marketing					
7800 - Marketing Subscription	139.99	2,345.28	3,500.00	67.01	1,154.72
8300 - Image Marketing	0.00	45,360.71	58,000.00	78.21	12,639.29
8301 - Media Buys	4,895.00	9,640.00	0.00	0.00	(9,640.00)
8305 - Promotions & Events	0.00	3,287.92	4,000.00	82.20	712.08
8307 - Online Marketing	0.00	1,113.50	2,500.00	44.54	1,386.50
8308 - Postage	505.95	1,876.04	5,000.00	37.52	3,123.96
8309 - Printing	1,168.38	15,221.57	5,000.00	304.43	(10,221.57)
Total Marketing	<u>6,709.32</u>	<u>78,845.02</u>	<u>78,000.00</u>	<u>101.08</u>	<u>(845.02)</u>
Total Programs & Services	<u>25,931.32</u>	<u>327,508.34</u>	<u>366,500.00</u>	<u>89.36</u>	<u>38,991.66</u>
Total Recurring Expenses	<u>53,663.73</u>	<u>567,071.52</u>	<u>642,117.00</u>	<u>88.31</u>	<u>75,045.48</u>
RECURRING SURPLUS/(DEFICIT)	<u>(53,557.84)</u>	<u>260,526.77</u>	<u>169,970.00</u>	<u>153.28</u>	<u>(90,556.77)</u>
NON-RECURRING EXPENSES:					
Environmental					
Beautification/Streetscape					
8303 - Design Guidelines Booklet	0.00	50.25	0.00	0.00	(50.25)
9030 - Broadway Gateway	1,020.00	12,691.18	100,000.00	12.69	87,308.82
9034 - Infrastructure Programs	0.00	3,342.92	35,000.00	9.55	31,657.08
Total Beautification/Streetscape	<u>1,020.00</u>	<u>16,084.35</u>	<u>135,000.00</u>	<u>11.91</u>	<u>118,915.65</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 Expenses	<u>1,020.00</u>	<u>16,084.35</u>	<u>170,000.00</u>	<u>9.46</u>	<u>153,915.65</u>
NON-CASH TRANSACTIONS:					
9600 - Depreciation	69.91	699.10	0.00	0.00	(699.10)
Total Non-Cash Transactions	<u>69.91</u>	<u>699.10</u>	<u>0.00</u>	<u>0.00</u>	<u>(699.10)</u>
REVENUES OVER (UNDER) EXPENSES	<u>\$ (54,647.75)</u>	<u>\$ 243,743.32</u>	<u>\$ (30.00)</u>	<u>(812,477.73)</u>	<u>\$ (243,773.32)</u>

See Accountants' Compilation Report

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount	
Bank Statement Information					
				Beginning Bank Balance	260,167.27
Cleared Deposits & Additions					
				Total	0.00
				Statement Total	0.00
				Difference	0.00
Cleared Checks & Payments					
20.01	07/31/18		RECORD MONTHLY PAYROLL	12,072.94	
2143	06/25/18	7720	CHAMBER OF COMMERCE	50.00	
2144	06/25/18	7960	DELTA SYSTEMS GROUP	150.00	
2148	07/02/18	8309	DIRECT IMPAQT	245.50	
2149	07/02/18	8309	DIRECT IMPAQT	69.50	
2150	07/02/18	8280	MYDATT SERVICES INC	13,724.65	
2151	07/02/18	Multiple	DIRECT IMPAQT	623.26	
2152	07/02/18	Multiple	KEEPERS DALTON PARTNERSHIP	2,636.90	
2153	07/02/18	7360	PETER'S HEATING & AIR, INC.	2,095.00	
2154	07/03/18	9030	ARCTURI'S, INC.	1,020.00	
2155	07/03/18	8301	KMIZ	510.00	
2156	07/03/18	8301	KMIZ	240.00	
2157	07/03/18	7280	CULLIGAN	60.89	
2158	07/03/18	8301	COLUMBIA DAILY TRIBUNE	3,845.00	
2159	07/09/18	9549	AAAA CHANGE	2,913.75	
2160	07/09/18	7840	SOCKET	87.04	
2161	07/09/18	8301	MISSOURIAN	165.00	
2162	07/09/18	7280	IMAGE TECHNOLOGY	125.50	
2163	07/09/18	8020	CITY OF COLUMBIA HORTI CULTURE	625.00	
2166	07/11/18	7960	DELTA SYSTEMS GROUP	55.00	
2167	07/11/18	7600	GERDING, KORTE & CHITWOOD	210.00	
2168	07/11/18	7600	GERDING, KORTE & CHITWOOD	165.00	
2169	07/11/18	7360	ZAKREWSKI MANAGEMENT GROUP LLC	640.00	
2170	07/17/18	7960	CITY OF COLUMBIA	318.39	
2171	07/17/18	7960	CITY OF COLUMBIA	99.70	
2172	07/17/18	7960	TRANQUILITY INTERNET SERVICES	74.95	
2173	07/27/18	2200	COMMERCE BANK	2,682.15	
2174	07/27/18	8309	WITT PRINT SHOP	112.50	
2175	07/27/18	8010	BEE SEEN SIGNS, INC.	550.00	
2177	07/27/18	8301	KMIZ	135.00	
				Total	46,302.62
				Statement Total	46,302.62
				Difference	0.00
				Ending Bank Balance	213,864.65
Reconciled Bank Information					
				Ending Bank Balance	213,864.65
Open Deposits & Additions					
				Total	0.00
Open Checks & Payments					
2111	05/16/18	7720	COLUMBIA CVB	25.00	
2164	07/09/18	7600	VAN MATRE LAW FIRM	6,605.50	
2165	07/10/18	7720	CVB	25.00	
2176	07/27/18	7600	TEAH HOPPER	750.00	
2178	07/27/18	7280	IMAGE TECHNOLOGY	50.74	
2179	07/30/18	7600	SHANE EPPING	500.00	
2180	07/30/18	Multiple	DIRECT IMPAQT	623.57	
				Total	8,579.81

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
				Reconciled Bank Balance <u><u>205,284.84</u></u>
General Ledger Information				
				Unadjusted General Ledger Balance 205,284.84
Adjustments				
				Total <u>0.00</u>
				Adjusted General Ledger Balance <u><u>205,284.84</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
Beginning Bank Balance				260,167.27
+ Cleared Deposits & Additions				0.00
- Cleared Checks & Payments				<u>46,302.62</u>
Ending Bank Balance				213,864.65
Reconciled Bank Information				
+ Open Deposits & Additions				0.00
- Open Checks & Payments				<u>8,579.81</u>
Reconciled Bank Balance				<u><u>205,284.84</u></u>
General Ledger Information				
Unadjusted General Ledger Balance				205,284.84
+/- Total Adjustments				<u>0.00</u>
Adjusted General Ledger Balance				<u><u>205,284.84</u></u>
Unreconciled Amount				<u><u>0.00</u></u>

Cleared Deposits & Additions count = 0
 Cleared Checks & Payments count = 30
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 7
 General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future TY Property Tax Funds

July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	246,235.79
Cleared Deposits & Additions				
			Total	0.00
			Statement Total	<u>0.00</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>246,235.79</u></u>
Reconciled Bank Information				
			Ending Bank Balance	246,235.79
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>246,235.79</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	246,235.79
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>246,235.79</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	246,235.79
			+ Cleared Deposits & Additions	0.00
			- Cleared Checks & Payments	<u>0.00</u>
			Ending Bank Balance	246,235.79
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>246,235.79</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	246,235.79
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>246,235.79</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>
Cleared Deposits & Additions count = 0				
Cleared Checks & Payments count = 0				
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

July 1, 2018 - July 31, 2018

Reference	Date	GL Account
-----------	------	------------

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future FY Sales Tax Funds
July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	110,884.67
Cleared Deposits & Additions				
20.02	07/31/18		RECORD DEPOSITS	58,677.61
			Total	<u>58,677.61</u>
			Statement Total	<u>58,677.61</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	07/31/18		RECORD SERVICE CHARGES	20.30
			Total	<u>20.30</u>
			Statement Total	<u>20.30</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>169,541.98</u></u>
Reconciled Bank Information				
			Ending Bank Balance	169,541.98
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>169,541.98</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	169,541.98
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>169,541.98</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	110,884.67
			+ Cleared Deposits & Additions	58,677.61
			- Cleared Checks & Payments	<u>20.30</u>
			Ending Bank Balance	169,541.98
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>169,541.98</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	169,541.98
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>169,541.98</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 FY Sales Tax Funds

July 1, 2018 - July 31, 2018

Reference	Date	GL Account
-----------	------	------------

Open Checks & Payments count = 0
General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

6 Month Operating Funds
July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	150,847.59
Cleared Deposits & Additions				
20.05	07/31/18		RECORD INTEREST EARNED	26.45
			Total	<u>26.45</u>
			Statement Total	<u>26.45</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	07/31/18		RECORD SERVICE CHARGES	3.00
			Total	<u>3.00</u>
			Statement Total	<u>3.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>150,871.04</u></u>
Reconciled Bank Information				
			Ending Bank Balance	150,871.04
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,871.04</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,871.04
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,871.04</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	150,847.59
			+ Cleared Deposits & Additions	26.45
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	150,871.04
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,871.04</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,871.04
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,871.04</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

July 1, 2018 - July 31, 2018

Reference	Date	GL Account
-----------	------	------------

Open Checks & Payments count = 0
General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	453,031.85
Cleared Deposits & Additions				
20.05	07/31/18		RECORD INTEREST EARNED	79.44
			Total	<u>79.44</u>
			Statement Total	<u>79.44</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	07/31/18		RECORD SERVICE CHARGES	3.00
			Total	<u>3.00</u>
			Statement Total	<u>3.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>453,108.29</u></u>
Reconciled Bank Information				
			Ending Bank Balance	453,108.29
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,108.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,108.29
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,108.29</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	453,031.85
			+ Cleared Deposits & Additions	79.44
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	453,108.29
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>453,108.29</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	453,108.29
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>453,108.29</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

July 1, 2018 - July 31, 2018

Reference	Date	GL Account
-----------	------	------------

Open Checks & Payments count = 0
General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1005	Commerce Future FY Sales Tax Funds			110,884.67			
07/31/18	20.02		RECORD DEPOSITS		58,677.61		
07/31/18	20.04		RECORD SERVICE CHARGES			20.30	
			Totals for 1005		<u>58,677.61</u>	<u>20.30</u>	<u>169,541.98</u>
1010	Commerce Future FY Property Tax Funds			246,235.79			
			Totals for 1010		<u>0.00</u>	<u>0.00</u>	<u>246,235.79</u>
1020	Commerce Sales Tax - Current FY			259,942.27			
07/02/18	2148		DIRECT IMPAQT			245.50	
07/02/18	2149		DIRECT IMPAQT			69.50	
07/02/18	2150		MYDATT SERVICES INC			13,724.65	
07/02/18	2151		DIRECT IMPAQT			623.26	
07/02/18	2152		KEEPERS DALTON PARTNERSHIP			2,636.90	
07/02/18	2153		PETER'S HEATING & AIR, INC.			2,095.00	
07/03/18	2154		ARCTURI'S, INC.			1,020.00	
07/03/18	2155		KMIZ			510.00	
07/03/18	2156		KMIZ			240.00	
07/03/18	2157		CULLIGAN			60.89	
07/03/18	2158		COLUMBIA DAILY TRIBUNE			3,845.00	
07/09/18	2159		AAAA CHANGE			2,913.75	
07/09/18	2160		SOCKET			87.04	
07/09/18	2161		MISSOURIAN			165.00	
07/09/18	2162		IMAGE TECHNOLOGY			125.50	
07/09/18	2163		CITY OF COLUMBIA HORTI CULTURE			625.00	
07/09/18	2164		VAN MATRE LAW FIRM			6,605.50	
07/10/18	2165		CVB			25.00	
07/11/18	2166		DELTA SYSTEMS GROUP			55.00	
07/11/18	2167		GERDING, KORTE & CHITWOOD			210.00	
07/11/18	2168		GERDING, KORTE & CHITWOOD			165.00	
07/11/18	2169		ZAKREWSKI MANAGEMENT GROUP LLC			640.00	
07/17/18	2170		CITY OF COLUMBIA			318.39	
07/17/18	2171		CITY OF COLUMBIA			99.70	
07/17/18	2172		TRANQUILITY INTERNET SERVICES			74.95	
07/27/18	2173		COMMERCE BANK			2,682.15	
07/27/18	2174		WITT PRINT SHOP			112.50	
07/27/18	2175		BEE SEEN SIGNS, INC.			550.00	
07/27/18	2176		TEAH HOPPER			750.00	
07/27/18	2177		KMIZ			135.00	
07/27/18	2178		IMAGE TECHNOLOGY			50.74	
07/30/18	2179		SHANE EPPING			500.00	
07/30/18	2180		DIRECT IMPAQT			623.57	
07/31/18	20.01		RECORD MONTHLY PAYROLL			12,072.94	
			Totals for 1020		<u>0.00</u>	<u>54,657.43</u>	<u>205,284.84</u>
1140	Gateway Funds			453,031.85			
07/31/18	20.04		RECORD SERVICE CHARGES			3.00	
07/31/18	20.05		STATEMENT FEE ON GATEWAY RECORD INTEREST EARNED		79.44		
			Totals for 1140		<u>79.44</u>	<u>3.00</u>	<u>453,108.29</u>
1145	6 Month Operating Funds			150,847.59			
07/31/18	20.04		RECORD SERVICE CHARGES			3.00	
07/31/18	20.05		STATEMENT FEE ON 6 MOS OPER RECORD INTEREST EARNED		26.45		
			Totals for 1145		<u>26.45</u>	<u>3.00</u>	<u>150,871.04</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
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	(43,800.54)			
07/31/18	20.03		RECORD DEPRECIATION			69.91	
			Totals for 1620		<u>0.00</u>	<u>69.91</u>	<u>(43,870.45)</u>
2200			Commerce Bank Credit Card	0.00			
07/27/18	2173		COMMERCE BANK		2,682.15		
07/31/18	20.07		RECORD CREDIT CARD CHARGES			2,682.15	
			Totals for 2200		<u>2,682.15</u>	<u>2,682.15</u>	<u>0.00</u>
2300			Deferred Revenue - Sales Tax	(110,545.74)			
07/31/18	20.02		RECORD DEPOSITS MO DOR			58,040.28	
07/31/18	20.02		RECORD DEPOSITS MO DOR LOCAL			637.33	
			Totals for 2300		<u>0.00</u>	<u>58,677.61</u>	<u>(169,223.35)</u>
2310			Deferred Revenue - Property Tax	(242,375.20)			
			Totals for 2310		<u>0.00</u>	<u>0.00</u>	<u>(242,375.20)</u>
3000			Undesignated	(421,885.30)			
07/31/18	20.06		BOARD DESIGATED FUNDS		23.45		
			Totals for 3000		<u>23.45</u>	<u>0.00</u>	<u>(421,861.85)</u>
3010			Designated 6 Month Operating	(150,847.59)			
07/31/18	20.06		BOARD DESIGATED FUNDS			23.45	
			Totals for 3010		<u>0.00</u>	<u>23.45</u>	<u>(150,871.04)</u>
4000			Property Assessment	(219,154.43)			
			Totals for 4000		<u>0.00</u>	<u>0.00</u>	<u>(219,154.43)</u>
4008			Sales Tax	(607,533.83)			
			Totals for 4008		<u>0.00</u>	<u>0.00</u>	<u>(607,533.83)</u>
4900			Interest Income	(804.14)			
07/31/18	20.05		RECORD INTEREST EARNED ON GATEWAY			79.44	
07/31/18	20.05		RECORD INTEREST EARNED ON 6 MOS OPER			26.45	
			Totals for 4900		<u>0.00</u>	<u>105.89</u>	<u>(910.03)</u>
7060			Health Insurance	2,543.17			
			Totals for 7060		<u>0.00</u>	<u>0.00</u>	<u>2,543.17</u>
7080			Insurance	2,388.00			
			Totals for 7080		<u>0.00</u>	<u>0.00</u>	<u>2,388.00</u>
7120			Meals and Entertainment	319.90			
07/31/18	20.07		RECORD CREDIT CARD CHARGES HAROLDS DOUGHNUTS		15.67		
			Totals for 7120		<u>15.67</u>	<u>0.00</u>	<u>335.57</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
7160	Industry Memberships			1,201.25			
			Totals for 7160		<u>0.00</u>	<u>0.00</u>	<u>1,201.25</u>
7280	Office Equipment Rental			1,540.92			
07/03/18	2157		CULLIGAN		60.89		
07/09/18	2162		IMAGE TECHNOLOGY		125.50		
07/27/18	2178		IMAGE TECHNOLOGY		50.74		
			Totals for 7280		<u>237.13</u>	<u>0.00</u>	<u>1,778.05</u>
7360	Office Repairs & Maintenance			4,191.93			
07/02/18	2153		PETER'S HEATING & AIR, INC. REPLACE LOWER AC		2,095.00		
07/11/18	2169		ZAKREWSKI MANAGEMENT GROUP LLC		640.00		
07/31/18	20.07		RECORD CREDIT CARD CHARGES GRAVITY		431.36		
			Totals for 7360		<u>3,166.36</u>	<u>0.00</u>	<u>7,358.29</u>
7400	Office Supplies			2,647.83			
07/31/18	20.04		RECORD SERVICE CHARGES		20.30		
07/31/18	20.04		RECORD SERVICE CHARGES		3.00		
07/31/18	20.04		STATEMENT FEE ON 6 MOS OPER RECORD SERVICE CHARGES		3.00		
07/31/18	20.07		STATEMENT FEE ON GATEWAY RECORD CREDIT CARD CHARGES		42.43		
07/31/18	20.07		TARGET RECORD CREDIT CARD CHARGES MICROSOFT		69.99		
			Totals for 7400		<u>138.72</u>	<u>0.00</u>	<u>2,786.55</u>
7440	Parking			1,635.00			
			Totals for 7440		<u>0.00</u>	<u>0.00</u>	<u>1,635.00</u>
7480	Payroll Taxes - Admin.			10,401.33			
07/31/18	20.01		RECORD MONTHLY PAYROLL		965.32		
07/31/18	20.01		RECORD MONTHLY PAYROLL			48.76	
			Totals for 7480		<u>965.32</u>	<u>48.76</u>	<u>11,317.89</u>
7600	Professional Services			30,395.35			
07/09/18	2164		VAN MATRE LAW FIRM		6,605.50		
07/11/18	2167		GERDING, KORTE & CHITWOOD		210.00		
07/11/18	2168		GERDING, KORTE & CHITWOOD		165.00		
07/27/18	2176		TEAH HOPPER WEBSITE TRAINING		750.00		
07/30/18	2179		SHANE EPPING ANNUAL PHOTOGRAPHY		500.00		
07/31/18	20.01		RECORD MONTHLY PAYROLL		48.90		
07/31/18	20.07		RECORD CREDIT CARD CHARGES MO SEC OF STATE		11.25		
			Totals for 7600		<u>8,290.65</u>	<u>0.00</u>	<u>38,686.00</u>
7640	Rent			20,314.50			
07/02/18	2152		KEEPERS DALTON PARTNERSHIP		2,214.66		
			Totals for 7640		<u>2,214.66</u>	<u>0.00</u>	<u>22,529.16</u>
7680	Salary - Administrative			126,673.98			
07/31/18	20.01		RECORD MONTHLY PAYROLL		11,107.48		
			Totals for 7680		<u>11,107.48</u>	<u>0.00</u>	<u>137,781.46</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
7720	Seminars/Conferences			2,385.04			
07/10/18	2165		CVB CTA STAFF TRAINING		25.00		
07/31/18	20.07		RECORD CREDIT CARD CHARGES		775.00		
			INTL DOWNTOWN ASSN				
07/31/18	20.07		RECORD CREDIT CARD CHARGES		210.10		
			SOUTHWEST AIR				
			Totals for 7720		<u>1,010.10</u>	<u>0.00</u>	<u>3,395.14</u>
7800	Marketing Subscription			2,205.29			
07/31/18	20.07		RECORD CREDIT CARD CHARGES		40.00		
			GOOGLE				
07/31/18	20.07		RECORD CREDIT CARD CHARGES		50.00		
			MAILCHIMP				
07/31/18	20.07		RECORD CREDIT CARD CHARGES		49.99		
			ADOBE CREATIVE CLOUD				
			Totals for 7800		<u>139.99</u>	<u>0.00</u>	<u>2,345.28</u>
7840	Telephone			777.60			
07/09/18	2160		SOCKET		87.04		
			Totals for 7840		<u>87.04</u>	<u>0.00</u>	<u>864.64</u>
7850	TIF Expenditures			1,725.72			
			Totals for 7850		<u>0.00</u>	<u>0.00</u>	<u>1,725.72</u>
7960	Utilities			5,616.22			
07/11/18	2166		DELTA SYSTEMS GROUP		55.00		
07/17/18	2170		CITY OF COLUMBIA		318.39		
07/17/18	2171		CITY OF COLUMBIA		99.70		
07/17/18	2172		TRANQUILITY INTERNET		74.95		
			SERVICES				
			Totals for 7960		<u>548.04</u>	<u>0.00</u>	<u>6,164.26</u>
8010	Banner Installation			39,105.00			
07/27/18	2175		BEE SEEN SIGNS, INC.		550.00		
07/31/18	20.07		RECORD CREDIT CARD CHARGES		185.00		
			PUBLIC WORKS ENGINEERING				
			25+160				
			Totals for 8010		<u>735.00</u>	<u>0.00</u>	<u>39,840.00</u>
8020	City Horticulture			5,625.00			
07/09/18	2163		CITY OF COLUMBIA HORTI		625.00		
			CULTURE				
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>6,250.00</u>
8035	Holiday Decor			27,358.00			
			Totals for 8035		<u>0.00</u>	<u>0.00</u>	<u>27,358.00</u>
8040	Public Art Program			500.00			
			Totals for 8040		<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
8280	Cleaning & Maintenance Labor			125,696.07			
07/02/18	2150		MYDATT SERVICES INC		13,724.65		
07/31/18	20.07		RECORD CREDIT CARD CHARGES		105.00		
			PARKMOBILE 35X3				
			Totals for 8280		<u>13,829.65</u>	<u>0.00</u>	<u>139,525.72</u>
8281	Capital Janitorial Improvements			856.67			
			Totals for 8281		<u>0.00</u>	<u>0.00</u>	<u>856.67</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
8300	Image Marketing			45,360.71			
			Totals for 8300		<u>0.00</u>	<u>0.00</u>	<u>45,360.71</u>
8301	Media Buys			4,745.00			
07/03/18	2155		KMIZ MEDIA BUY		510.00		
07/03/18	2156		KMIZ MEDIA BUY		240.00		
07/03/18	2158		COLUMBIA DAILY TRIBUNE MEDIA BUY		3,845.00		
07/09/18	2161		MISSOURIAN VOX ONLINE AD		165.00		
07/27/18	2177		KMIZ SHOP LOCAL DOG DAYS TV AD		135.00		
			Totals for 8301		<u>4,895.00</u>	<u>0.00</u>	<u>9,640.00</u>
8303	Design Guidelines Booklet			50.25			
			Totals for 8303		<u>0.00</u>	<u>0.00</u>	<u>50.25</u>
8305	Promotions & Events			3,287.92			
			Totals for 8305		<u>0.00</u>	<u>0.00</u>	<u>3,287.92</u>
8307	Online Marketing			1,113.50			
			Totals for 8307		<u>0.00</u>	<u>0.00</u>	<u>1,113.50</u>
8308	Postage			1,370.09			
07/02/18	2151		DIRECT IMPAQT DOG DAYS JULY POST CARDS		252.82		
07/30/18	2180		DIRECT IMPAQT		253.13		
			Totals for 8308		<u>505.95</u>	<u>0.00</u>	<u>1,876.04</u>
8309	Printing			14,053.19			
07/02/18	2148		DIRECT IMPAQT DOG DAYS RETAILER CARDS		245.50		
07/02/18	2149		DIRECT IMPAQT DOG DAYS FLORAL CARDS		69.50		
07/02/18	2151		DIRECT IMPAQT DOG DAYS JULY POST CARDS		370.44		
07/27/18	2174		WITT PRINT SHOP DOG DAYS POSTERS		112.50		
07/30/18	2180		DIRECT IMPAQT		370.44		
			Totals for 8309		<u>1,168.38</u>	<u>0.00</u>	<u>15,221.57</u>
8310	Economic Devel. Business Mktg			1,841.93			
07/31/18	20.07		RECORD CREDIT CARD CHARGES FAST YETI TEES 141+496.10		637.10		
07/31/18	20.07		RECORD CREDIT CARD CHARGES TECRE CO		59.26		
			Totals for 8310		<u>696.36</u>	<u>0.00</u>	<u>2,538.29</u>
9030	Broadway Gateway			11,671.18			
07/03/18	2154		ARCTURI'S, INC. GATEWAY CONSULTING		1,020.00		
			Totals for 9030		<u>1,020.00</u>	<u>0.00</u>	<u>12,691.18</u>
9034	Infrastructure Programs			3,342.92			
			Totals for 9034		<u>0.00</u>	<u>0.00</u>	<u>3,342.92</u>
9548	CPD Substation - Rent,Utilities			3,749.94			
07/02/18	2152		KEEPERS DALTON PARTNERSHIP CPD Substation		422.24		
			Totals for 9548		<u>422.24</u>	<u>0.00</u>	<u>4,172.18</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
9549	Public Safety Labor			21,781.74			
07/09/18	2159		AAAA CHANGE JUNE OUTREACH SERVICES		2,913.75		
			Totals for 9549		<u>2,913.75</u>	<u>0.00</u>	<u>24,695.49</u>
9600	Depreciation			629.19			
07/31/18	20.03		RECORD DEPRECIATION		69.91		
			Totals for 9600		<u>69.91</u>	<u>0.00</u>	<u>699.10</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
Current Period						<u>(54,647.75)</u>	
Year-to-Date						<u>243,743.32</u>	

Distribution count = 106

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

July 1, 2018 - July 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
07/02/18	2148	1020	DIRECT IMPA	DIRECT IMPAQT		(245.50)
07/02/18	2148	8309	DIRECT IMPA	DIRECT IMPAQT DOG DAYS RETAILER CARDS		245.50
07/02/18	2149	1020	DIRECT IMPA	DIRECT IMPAQT		(69.50)
07/02/18	2149	8309	DIRECT IMPA	DIRECT IMPAQT DOG DAYS FLORAL CARDS		69.50
07/02/18	2150	1020	BLOCK BY BL	MYDATT SERVICES INC		(13,724.65)
07/02/18	2150	8280	BLOCK BY BL	MYDATT SERVICES INC		13,724.65
07/02/18	2151	1020	DIRECT IMPA	DIRECT IMPAQT		(623.26)
07/02/18	2151	8309	DIRECT IMPA	DIRECT IMPAQT DOG DAYS JULY POST CARDS		370.44
07/02/18	2151	8308	DIRECT IMPA	DIRECT IMPAQT DOG DAYS JULY POST CARDS		252.82
07/02/18	2152	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,636.90)
07/02/18	2152	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	2,214.66
07/02/18	2152	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP CPD Substation	1099-MISC (1)	422.24
07/02/18	2153	1020	PETER'S HEA	PETER'S HEATING & AIR, INC.		(2,095.00)
07/02/18	2153	7360	PETER'S HEA	PETER'S HEATING & AIR, INC. REPLACE LOWER AC		2,095.00
07/03/18	2154	1020	ARCTURI'S	ARCTURI'S, INC.		(1,020.00)
07/03/18	2154	9030	ARCTURI'S	ARCTURI'S, INC. GATEWAY CONSULTING		1,020.00
07/03/18	2155	1020	KMIZ	KMIZ		(510.00)
07/03/18	2155	8301	KMIZ	KMIZ MEDIA BUY		510.00
07/03/18	2156	1020	KMIZ	KMIZ		(240.00)
07/03/18	2156	8301	KMIZ	KMIZ MEDIA BUY		240.00
07/03/18	2157	1020	CULLIGAN	CULLIGAN		(60.89)
07/03/18	2157	7280	CULLIGAN	CULLIGAN		60.89
07/03/18	2158	1020	COLUMBIA DA	COLUMBIA DAILY TRIBUNE		(3,845.00)
07/03/18	2158	8301	COLUMBIA DA	COLUMBIA DAILY TRIBUNE MEDIA BUY		3,845.00
07/09/18	2159	1020	AAAA CHANGE	AAAA CHANGE		(2,913.75)
07/09/18	2159	9549	AAAA CHANGE	AAAA CHANGE JUNE OUTREACH SERVICES		2,913.75
07/09/18	2160	1020	SOCKET	SOCKET		(87.04)
07/09/18	2160	7840	SOCKET	SOCKET		87.04
07/09/18	2161	1020	MISSOURIAN	MISSOURIAN		(165.00)
07/09/18	2161	8301	MISSOURIAN	MISSOURIAN VOX ONLINE AD		165.00
07/09/18	2162	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(125.50)
07/09/18	2162	7280	IMAGE TECHN	IMAGE TECHNOLOGY		125.50
07/09/18	2163	1020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		(625.00)
07/09/18	2163	8020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		625.00
07/09/18	2164	1020	VAN MATRE	VAN MATRE LAW FIRM		(6,605.50)
07/09/18	2164	7600	VAN MATRE	VAN MATRE LAW FIRM	1099-MISC (7)	6,605.50
07/10/18	2165	1020	CVB	CVB		(25.00)
07/10/18	2165	7720	CVB	CVB CTA STAFF TRAINING		25.00
07/11/18	2166	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(55.00)
07/11/18	2166	7960	DELTA SYSTE	DELTA SYSTEMS GROUP		55.00
07/11/18	2167	1020	GKC	GERDING, KORTE & CHITWOOD		(210.00)
07/11/18	2167	7600	GKC	GERDING, KORTE & CHITWOOD		210.00
07/11/18	2168	1020	GKC	GERDING, KORTE & CHITWOOD		(165.00)
07/11/18	2168	7600	GKC	GERDING, KORTE & CHITWOOD		165.00
07/11/18	2169	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(640.00)
07/11/18	2169	7360	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC	1099-MISC (7)	640.00
07/17/18	2170	1020	CITY OF COL	CITY OF COLUMBIA		(318.39)
07/17/18	2170	7960	CITY OF COL	CITY OF COLUMBIA		318.39
07/17/18	2171	1020	CITY OF COL	CITY OF COLUMBIA		(99.70)
07/17/18	2171	7960	CITY OF COL	CITY OF COLUMBIA		99.70
07/17/18	2172	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
07/17/18	2172	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
07/27/18	2173	1020	COMMERCE BA	COMMERCE BANK		(2,682.15)
07/27/18	2173	2200	COMMERCE BA	COMMERCE BANK		2,682.15
07/27/18	2174	1020	WITT PRINT	WITT PRINT SHOP		(112.50)

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

July 1, 2018 - July 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
07/27/18	2174	8309	WITT PRINT	WITT PRINT SHOP DOG DAYS POSTERS		112.50
07/27/18	2175	1020	BEE SEEN SI	BEE SEEN SIGNS, INC.		(550.00)
07/27/18	2175	8010	BEE SEEN SI	BEE SEEN SIGNS, INC.		550.00
07/27/18	2176	1020	TEAH HOPPER	TEAH HOPPER		(750.00)
07/27/18	2176	7600	TEAH HOPPER	TEAH HOPPER WEBSITE TRAINING	1099-MISC (7)	750.00
07/27/18	2177	1020	KMIZ	KMIZ		(135.00)
07/27/18	2177	8301	KMIZ	KMIZ SHOP LOCAL DOG DAYS TV AD		135.00
07/27/18	2178	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(50.74)
07/27/18	2178	7280	IMAGE TECHN	IMAGE TECHNOLOGY		50.74
07/30/18	2179	1020	SHANE EPPIN	SHANE EPPING		(500.00)
07/30/18	2179	7600	SHANE EPPIN	SHANE EPPING ANNUAL PHOTOGRAPHY	1099-MISC (7)	500.00
07/30/18	2180	1020	DIRECT IMPA	DIRECT IMPAQT		(623.57)
07/30/18	2180	8309	DIRECT IMPA	DIRECT IMPAQT		370.44
07/30/18	2180	8308	DIRECT IMPA	DIRECT IMPAQT		253.13
07/31/18	20.01	7680		RECORD MONTHLY PAYROLL		11,107.48
07/31/18	20.01	7480		RECORD MONTHLY PAYROLL		965.32
07/31/18	20.01	7600		RECORD MONTHLY PAYROLL		48.90
07/31/18	20.01	7480		RECORD MONTHLY PAYROLL		(48.76)
07/31/18	20.01	1020		RECORD MONTHLY PAYROLL		(12,072.94)
07/31/18	20.02	1005		RECORD DEPOSITS		58,677.61
07/31/18	20.02	2300		RECORD DEPOSITS MO DOR		(58,040.28)
07/31/18	20.02	2300		RECORD DEPOSITS MO DOR LOCAL		(637.33)
07/31/18	20.03	9600		RECORD DEPRECIATION		69.91
07/31/18	20.03	1620		RECORD DEPRECIATION		(69.91)
07/31/18	20.04	7400		RECORD SERVICE CHARGES		20.30
07/31/18	20.04	7400		RECORD SERVICE CHARGES STATEMENT FEE ON 6 MOS OPER		3.00
07/31/18	20.04	7400		RECORD SERVICE CHARGES STATEMENT FEE ON GATEWAY		3.00
07/31/18	20.04	1145		RECORD SERVICE CHARGES STATEMENT FEE ON 6 MOS OPER		(3.00)
07/31/18	20.04	1140		RECORD SERVICE CHARGES STATEMENT FEE ON GATEWAY		(3.00)
07/31/18	20.04	1005		RECORD SERVICE CHARGES		(20.30)
07/31/18	20.05	1140		RECORD INTEREST EARNED		79.44
07/31/18	20.05	1145		RECORD INTEREST EARNED		26.45
07/31/18	20.05	4900		RECORD INTEREST EARNED ON GATEWAY		(79.44)
07/31/18	20.05	4900		RECORD INTEREST EARNED ON 6 MOS OPER		(26.45)
07/31/18	20.06	3000		BOARD DESIGATED FUNDS		23.45
07/31/18	20.06	3010		BOARD DESIGATED FUNDS		(23.45)
07/31/18	20.07	8310		RECORD CREDIT CARD CHARGES FAST YETI TEES 141+496.10		637.10
07/31/18	20.07	8310		RECORD CREDIT CARD CHARGES TECRE CO		59.26
07/31/18	20.07	7720		RECORD CREDIT CARD CHARGES INTL DOWNTOWN ASSN		775.00
07/31/18	20.07	7720		RECORD CREDIT CARD CHARGES SOUTHWEST AIR		210.10
07/31/18	20.07	7600		RECORD CREDIT CARD CHARGES MO SEC OF STATE		11.25
07/31/18	20.07	8280		RECORD CREDIT CARD CHARGES PARKMOBILE 35X3		105.00
07/31/18	20.07	7360		RECORD CREDIT CARD CHARGES GRAVITY		431.36
07/31/18	20.07	7120		RECORD CREDIT CARD CHARGES HAROLDS DOUGHNUTS		15.67
07/31/18	20.07	7800		RECORD CREDIT CARD CHARGES GOOGLE		40.00
07/31/18	20.07	7800		RECORD CREDIT CARD CHARGES MAILCHIMP		50.00
07/31/18	20.07	7400		RECORD CREDIT CARD CHARGES TARGET		42.43
07/31/18	20.07	7400		RECORD CREDIT CARD CHARGES MICROSOFT		69.99
07/31/18	20.07	7800		RECORD CREDIT CARD CHARGES ADOBE CREATIVE CLOUD		49.99

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

July 1, 2018 - July 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
07/31/18	20.07	8010		RECORD CREDIT CARD CHARGES PUBLIC		185.00
07/31/18	20.07	2200		WORKS ENGINEERING 25+160 RECORD CREDIT CARD CHARGES		(2,682.15)
					Transaction Balance for General	<u>0.00</u>

Transaction Totals

Total Debits	<u>116,291.50</u>
Total Credits	<u>116,291.50</u>
Account Hash Total	<u>520063.0000</u>

Distribution count = 106

CENTRAL COLUMBIA ASSOCIATION

FINANCIAL STATEMENTS

**ONE MONTH AND SEVEN MONTHS ENDED
JULY 31, 2018 AND 2017**

GKC

GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

GKC

GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

To the Board of Directors
Central Columbia Association
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 Central Columbia Association, (a non-profit organization), which comprise the statements of assets, liabilities, and net assets - modified cash basis as of July 31, 2018 and 2017, and the related statements of revenues and expenses - modified cash basis for the one month and seven months then ended, 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.

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 Central Columbia Association's assets, liabilities, net assets, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Central Columbia Association.

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

August 02, 2018

**CENTRAL COLUMBIA ASSOCIATION
STATEMENTS OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS**

	<u>Jul. 31, 2018</u>	<u>Jul. 31, 2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash - Commerce Gift Certificates	\$ 34,991.18	\$ 35,670.71
Total Current Assets	<u>34,991.18</u>	<u>35,670.71</u>
FIXED ASSETS:		
Furniture & Equipment	2,771.00	2,771.00
Accumulated Depreciation	<u>(2,771.00)</u>	<u>(2,771.00)</u>
Net Fixed Assets	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>\$ 34,991.18</u></u>	<u><u>\$ 35,670.71</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Gift Certificates Outstanding	\$ 6,035.00	\$ 12,095.00
Total Current Liabilities	<u>6,035.00</u>	<u>12,095.00</u>
TOTAL LIABILITIES	<u>6,035.00</u>	<u>12,095.00</u>
NET ASSETS:		
Net Assets-Undesignated	29,110.69	23,739.94
Year to Date Profit/(Loss)	<u>(154.51)</u>	<u>(164.23)</u>
Total Net Assets	<u>28,956.18</u>	<u>23,575.71</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 34,991.18</u></u>	<u><u>\$ 35,670.71</u></u>

**CENTRAL COLUMBIA ASSOCIATION
STATEMENTS OF REVENUES AND EXPENSES - MODIFIED CASH BASIS**

	<u>1 Month Ended Jul. 31, 2018</u>	<u>7 Months Ended Jul. 31, 2018</u>
REVENUES:		
Interest Earned	\$ 2.15	\$ 14.51
Total Revenues	<u>2.15</u>	<u>14.51</u>
EXPENSES:		
Office Administration:		
Bank Charges	<u>24.00</u>	<u>169.02</u>
Total Office Administration	<u>24.00</u>	<u>169.02</u>
Total Expenses	<u>24.00</u>	<u>169.02</u>
Revenues Over/(Under) Expenses	<u>\$ (21.85)</u>	<u>\$ (154.51)</u>

**CENTRAL COLUMBIA ASSOCIATION
STATEMENTS OF REVENUES AND EXPENSES - MODIFIED CASH BASIS**

	<u>1 Month Ended Jul. 31, 2018</u>	<u>1 Month Ended Jul. 31, 2017</u>	<u>7 Months Ended Jul. 31, 2018</u>	<u>7 Months Ended Jul. 31, 2017</u>
REVENUES:				
Interest Earned	\$ 2.15	\$ 2.13	\$ 14.51	\$ 5.98
Total Revenues	<u>2.15</u>	<u>2.13</u>	<u>14.51</u>	<u>5.98</u>
EXPENSES:				
Office Administration:				
Bank Charges	24.00	24.34	169.02	170.21
Total Office Administration	<u>24.00</u>	<u>24.34</u>	<u>169.02</u>	<u>170.21</u>
Total Expenses	<u>24.00</u>	<u>24.34</u>	<u>169.02</u>	<u>170.21</u>
Revenues Over/(Under) Expenses	<u>\$ (21.85)</u>	<u>\$ (22.21)</u>	<u>\$ (154.51)</u>	<u>\$ (164.23)</u>

CENTRAL COLUMBIA ASSOCIATION
Bank Account Reconciliation Worksheet

Commerce Gift Certificate
 July 1, 2018 - July 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	35,013.03
Cleared Deposits & Additions				
20.01	07/31/18		RECORD INTEREST INCOME	2.15
			Total	<u>2.15</u>
			Statement Total	<u>2.15</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.02	07/31/18		RECORD BANK SERVICE CHARGES	24.00
			Total	<u>24.00</u>
			Statement Total	<u>24.00</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>34,991.18</u></u>
Reconciled Bank Information				
			Ending Bank Balance	34,991.18
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>34,991.18</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	34,991.18
Adjustments			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>34,991.18</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	35,013.03
+			Cleared Deposits & Additions	2.15
-			Cleared Checks & Payments	<u>24.00</u>
			Ending Bank Balance	34,991.18
Reconciled Bank Information				
+			Open Deposits & Additions	0.00
-			Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>34,991.18</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	34,991.18
+/-			Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>34,991.18</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				

CENTRAL COLUMBIA ASSOCIATION
Bank Account Reconciliation Worksheet

Commerce Gift Certificate
July 1, 2018 - July 31, 2018

Reference	Date	GL Account
-----------	------	------------

Open Checks & Payments count = 0
General Ledger Adjustment count = 0

CENTRAL COLUMBIA ASSOCIATION

Bank Account Register

Commerce Gift Certificate

July 1, 2018 - July 31, 2018

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			35,013.03
07/31/18	20.01		RECORD INTEREST INCOME		2.15	35,015.18
07/31/18	20.02		RECORD BANK SERVICE CHARGES	24.00		34,991.18
			Totals	<u>24.00</u>	<u>2.15</u>	<u>34,991.18</u>

Transaction count = 2

CENTRAL COLUMBIA ASSOCIATION
General Ledger - Separate Debits and Credits

July 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1051	Cash - Commerce Gift Certificates			35,013.03			
07/31/18	20.01		RECORD INTEREST INCOME		2.15		
07/31/18	20.02		RECORD BANK SERVICE CHARGES			24.00	
			Totals for 1051		<u>2.15</u>	<u>24.00</u>	<u>34,991.18</u>
1520	Furniture & Equipment			2,771.00			
			Totals for 1520		<u>0.00</u>	<u>0.00</u>	<u>2,771.00</u>
1620	Accumulated Depreciation			(2,771.00)			
			Totals for 1620		<u>0.00</u>	<u>0.00</u>	<u>(2,771.00)</u>
2100	Gift Certificates Outstanding			(6,035.00)			
			Totals for 2100		<u>0.00</u>	<u>0.00</u>	<u>(6,035.00)</u>
3000	Net Assets-Undesignated			(29,110.69)			
			Totals for 3000		<u>0.00</u>	<u>0.00</u>	<u>(29,110.69)</u>
4060	Interest Earned			(12.36)			
07/31/18	20.01		RECORD INTEREST INCOME			2.15	
			Totals for 4060		<u>0.00</u>	<u>2.15</u>	<u>(14.51)</u>
8020	Bank Charges			145.02			
07/31/18	20.02		RECORD BANK SERVICE CHARGES		24.00		
			Totals for 8020		<u>24.00</u>	<u>0.00</u>	<u>169.02</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
Current Period						<u>(21.85)</u>	
Year-to-Date						<u>(154.51)</u>	

Distribution count = 4

CENTRAL COLUMBIA ASSOCIATION

General Ledger - Period Subtotals

January 1, 2018 - July 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Current Amount	Period End Balance
2100	Gift Certificates Outstanding			(6,440.00)		
02/08/18	5669		FLATBRANCH		30.00	
02/26/18	5671		PICKELMAN'S		20.00	
			Totals for 02/28/18		<u>50.00</u>	(6,390.00)
04/13/18	5672		BLUESTEM		25.00	
			Totals for 04/30/18		<u>25.00</u>	(6,365.00)
05/01/18	5673		SYCAMORE		105.00	
			Totals for 05/31/18		<u>105.00</u>	(6,260.00)
06/01/18	5674		ALPINE SHOP		25.00	
06/01/18	5675		VICKI RUSSELL		200.00	
			Totals for 06/30/18		<u>225.00</u>	(6,035.00)
			Totals for 2100		<u><u>405.00</u></u>	<u><u>(6,035.00)</u></u>
			Report Total			<u><u>(6,035.00)</u></u>

OUT OF BALANCE

Net Profit/(Loss)

Distribution count = 6