

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

FINANCIAL STATEMENTS

**ONE MONTH AND EIGHT MONTHS ENDED
MAY 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

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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 May 31, 2018 and 2017, and the related statements of revenues and expenses budget to actual - modified cash basis for the one month and eight months ended May 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

June 04, 2018

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

	<u>May 31, 2018</u>	<u>May 31, 2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
1005 - Commerce Future FY Sales Tax Funds	\$ 29,534.22	\$ 78,655.94
1010 - Commerce Future FY Property Tax Funds	243,940.43	218,516.51
1020 - Commerce Sales Tax - Current FY	315,555.22	271,051.31
1140 - Gateway Funds	452,962.87	351,374.20
1145 - 6 Month Operating Funds	<u>150,826.62</u>	<u>150,561.24</u>
Total Current Assets	<u>1,192,819.36</u>	<u>1,070,159.20</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>(43,730.63)</u>	<u>(42,631.71)</u>
Net Property and Equipment	<u>3,172.64</u>	<u>4,271.56</u>
TOTAL ASSETS	<u>\$ 1,195,992.00</u>	<u>\$ 1,074,430.76</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
CURRENT LIABILITIES:		
2200 - Commerce Bank Credit Card	\$ 1,269.94	\$ 0.00
2300 - Deferred Revenue - Sales Tax	29,174.99	26,135.34
2310 - Deferred Revenue - Property Tax	<u>240,079.84</u>	<u>218,692.56</u>
Total Current Liabilities	<u>270,524.77</u>	<u>244,827.90</u>
Total Liabilities	<u>\$ 270,524.77</u>	<u>\$ 244,827.90</u>
NET ASSETS:		
3000 - Undesignated	421,906.27	407,221.57
3010 - Designated 6 Month Operating	150,826.62	150,561.24
Revenues Over/(Under) Expenses	<u>352,734.34</u>	<u>271,820.05</u>
Total Net Assets	<u>925,467.23</u>	<u>829,602.86</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,195,992.00</u>	<u>\$ 1,074,430.76</u>

See Accountants' Compilation Report

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

	1 Month Ended May. 31, 2018	8 Months Ended May. 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	<u>102.54</u>	<u>708.19</u>	<u>300.00</u>	<u>236.06</u>	<u>(408.19)</u>
Total Recurring Revenues	<u>102.54</u>	<u>827,396.45</u>	<u>812,087.00</u>	<u>101.89</u>	<u>(15,309.45)</u>
RECURRING EXPENSES:					
Program Management					
7060 - Health Insurance	77.50	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	82.03	304.23	900.00	33.80	595.77
7280 - Office Equipment Rental	155.71	1,370.78	1,600.00	85.67	229.22
7320 - Office Equipment Repair	0.00	0.00	500.00	0.00	500.00
7360 - Office Repairs & Maintenance	400.00	4,090.93	5,000.00	81.82	909.07
7400 - Office Supplies	485.23	2,287.50	1,500.00	152.50	(787.50)
7440 - Parking	(620.00)	1,900.00	2,400.00	79.17	500.00
7480 - Payroll Taxes - Admin.	1,305.22	9,301.40	16,460.00	56.51	7,158.60
7600 - Professional Services	806.75	29,930.15	25,000.00	119.72	(4,930.15)
7640 - Rent	2,214.66	18,099.84	26,200.00	69.08	8,100.16
7680 - Salary - Administrative	16,710.56	113,586.90	173,107.00	65.62	59,520.10
7720 - Seminars/Conferences	2,050.00	2,290.04	5,500.00	41.64	3,209.96
7840 - Telephone	83.22	690.45	4,000.00	17.26	3,309.55
7960 - Utilities	<u>480.03</u>	<u>5,070.98</u>	<u>7,500.00</u>	<u>67.61</u>	<u>2,429.02</u>
Total Program Management	<u>24,230.91</u>	<u>193,854.37</u>	<u>275,617.00</u>	<u>70.33</u>	<u>81,762.63</u>
Programs & Services					
Environmental					
Beautification/Streetscape					
8010 - Banner Installation	600.00	38,450.00	15,000.00	256.33	(23,450.00)
8020 - City Horticulture	625.00	5,000.00	8,000.00	62.50	3,000.00
8035 - Holiday Decor	0.00	27,358.00	40,000.00	68.40	12,642.00
8040 - Public Art Program	<u>0.00</u>	<u>500.00</u>	<u>1,000.00</u>	<u>50.00</u>	<u>500.00</u>
Total Beautification/Streetscape	1,225.00	71,308.00	64,000.00	111.42	(7,308.00)
Cleaning and Maintenance					
8280 - Cleaning & Maintenance Labor	13,724.65	111,601.42	165,000.00	67.64	53,398.58
8281 - Capital Janitorial Improvements	<u>0.00</u>	<u>856.67</u>	<u>2,500.00</u>	<u>34.27</u>	<u>1,643.33</u>
Total Cleaning and Maintenance	13,724.65	112,458.09	167,500.00	67.14	55,041.91
Public Safety					
9548 - CPD Substation - Rent, Utilities	416.66	3,333.28	5,000.00	66.67	1,666.72
9549 - Public Safety Labor	1,459.84	19,491.74	25,000.00	77.97	5,508.26
9552 - Public Safety Equipment and Lighting	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>
Total Public Safety	1,876.50	22,825.02	32,500.00	70.23	9,674.98

See Accountants' Compilation Report

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

	1 Month Ended May. 31, 2018	8 Months Ended May. 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	0.00	0.00	2,000.00	0.00	2,000.00
8311 - Economic Benchmarking	0.00	0.00	500.00	0.00	500.00
Total Economic Development	0.00	2,926.97	24,500.00	11.95	21,573.03
Marketing					
7800 - Marketing Subscription	195.62	2,018.77	3,500.00	57.68	1,481.23
8300 - Image Marketing	330.00	31,996.14	58,000.00	55.17	26,003.86
8301 - Media Buys	4,745.00	4,745.00	0.00	0.00	(4,745.00)
8305 - Promotions & Events	0.00	3,237.92	4,000.00	80.95	762.08
8307 - Online Marketing	0.00	1,051.44	2,500.00	42.06	1,448.56
8308 - Postage	252.80	819.65	5,000.00	16.39	4,180.35
8309 - Printing	1,676.79	13,140.03	5,000.00	262.80	(8,140.03)
Total Marketing	7,200.21	57,008.95	78,000.00	73.09	20,991.05
Total Programs & Services	24,026.36	266,527.03	366,500.00	72.72	99,972.97
Total Recurring Expenses	48,257.27	460,381.40	642,117.00	71.70	181,735.60
RECURRING SURPLUS/(DEFICIT)	(48,154.73)	367,015.05	169,970.00	215.93	(197,045.05)
NON-RECURRING EXPENSES:					
Environmental					
Beautification/Streetscape					
8303 - Design Guidelines Booklet	0.00	50.25	0.00	0.00	(50.25)
9030 - Broadway Gateway	0.00	11,671.18	100,000.00	11.67	88,328.82
9034 - Infrastructure Programs	0.00	2,000.00	35,000.00	5.71	33,000.00
Total Beautification/Streetscape	0.00	13,721.43	135,000.00	10.16	121,278.57
Contingency					
9671 - Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Contingency	0.00	0.00	35,000.00	0.00	35,000.00
Total Non-Recurring Expenses	0.00	13,721.43	170,000.00	8.07	156,278.57
NON-CASH TRANSACTIONS:					
9600 - Depreciation	69.91	559.28	0.00	0.00	(559.28)
Total Non-Cash Transactions	69.91	559.28	0.00	0.00	(559.28)
REVENUES OVER (UNDER) EXPENSES	\$ (48,224.64)	\$ 352,734.34	\$ (30.00)	(1,175,781.13)	\$ (352,764.34)

See Accountants' Compilation Report

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

May 1, 2018 - May 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
				Beginning Bank Balance
				366,963.52
Cleared Deposits & Additions				
				Total
				0.00
				Statement Total
				0.00
				Difference
				<u>0.00</u>
Cleared Checks & Payments				
20.01	05/31/18		RECORD MONTHLY PAYROLL	18,400.03
2072	04/09/18	8305	COLUMBIA ART LEAGUE	275.00
2079	04/27/18	8300	CUMULUS	1,164.00
2080	04/27/18	8300	CUMULUS	594.00
2081	04/27/18	8309	WITT PRINT SHOP	225.00
2082	04/27/18	8305	KMIZ	555.00
2083	04/27/18	Multiple	COMMERCE BANK	749.27
2084	05/03/18	7280	CULLIGAN	30.21
2085	05/03/18	7600	GRAVITY	125.00
2086	05/03/18	8309	DIRECT IMPAQT	165.00
2088	05/03/18	8309	DIRECT IMPAQT	83.75
2089	05/03/18	Multiple	DIRECT IMPAQT	623.24
2090	05/03/18	8010	BEE SEEN SIGNS, INC.	600.00
2091	05/03/18	8280	MYDATT SERVICES INC	13,724.65
2092	05/03/18	7400	SCHRIEFER'S OFFICE	216.99
2093	05/07/18	8300	MISSOURIAN	330.00
2094	05/07/18	8020	CITY OF COLUMBIA HORTI CULTURE	625.00
2095	05/07/18	8309	WITT PRINT SHOP	225.00
2096	05/07/18	7970	DELTA SYSTEMS GROUP	25.00
2097	05/07/18	7600	GERDING, KORTE & CHITWOOD	210.00
2098	05/07/18	Multiple	KEEPERS DALTON PARTNERSHIP	2,631.32
2099	05/07/18	7840	SOCKET	83.22
2100	05/08/18	7280	IMAGE TECHNOLOGY	125.50
2101	05/08/18	8301	COLUMBIA TRIBUNE	4,745.00
2102	05/15/18	7600	GERDING, KORTE & CHITWOOD	165.00
2104	05/10/18	9549	4 A CHANGE	1,459.84
2105	05/10/18	7960	CITY OF COLUMBIA	248.94
2106	05/10/18	7960	CITY OF COLUMBIA	131.14
2107	05/15/18	8309	WITT PRINT SHOP	178.50
2108	05/15/18	8309	WITT PRINT SHOP	168.75
2109	05/16/18	7960	TRANQUILITY INTERNET SERVICES	74.95
2113	05/16/18	7720	COLUMBIA CHAMBER	2,000.00
2114	05/16/18	7360	ZAKREWSKI MANAGEMENT GROUP LLC	400.00
				Total
				51,358.30
				Statement Total
				51,358.30
				Difference
				<u>0.00</u>
				Ending Bank Balance
				<u><u>315,605.22</u></u>
Reconciled Bank Information				
				Ending Bank Balance
				315,605.22
Open Deposits & Additions				
				Total
				<u>0.00</u>
Open Checks & Payments				
2110	05/16/18	7720	COLUMBIA CVB	25.00
2111	05/16/18	7720	COLUMBIA CVB	25.00
				Total
				<u>50.00</u>
				Reconciled Bank Balance
				<u><u>315,555.22</u></u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Current FY Funds

May 1, 2018 - May 31, 2018

Reference	Date	GL Account	Description	Amount
General Ledger Information				
			Unadjusted General Ledger Balance	315,555.22
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>315,555.22</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	366,963.52
			+ Cleared Deposits & Additions	0.00
			- Cleared Checks & Payments	<u>51,358.30</u>
			Ending Bank Balance	315,605.22
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>50.00</u>
			Reconciled Bank Balance	<u><u>315,555.22</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	315,555.22
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>315,555.22</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 0
 Cleared Checks & Payments count = 33
 Open Deposits & Additions count = 0
 Open Checks & Payments count = 2
 General Ledger Adjustment count = 0

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Future TY Property Tax Funds

May 1, 2018 - May 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	243,940.43
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>243,940.43</u></u>
Reconciled Bank Information				
			Ending Bank Balance	243,940.43
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>243,940.43</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	243,940.43
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>243,940.43</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	243,940.43
			+ Cleared Deposits & Additions	0.00
			- Cleared Checks & Payments	<u>0.00</u>
			Ending Bank Balance	243,940.43
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>243,940.43</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	243,940.43
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>243,940.43</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

May 1, 2018 - May 31, 2018

Reference	Date	GL Account
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DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

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

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	379.53
Cleared Deposits & Additions				
20.02	05/31/18		RECORD DEPOSITS	29,174.99
			Total	<u>29,174.99</u>
			Statement Total	<u>29,174.99</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	05/31/18		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>29,534.22</u></u>
Reconciled Bank Information				
			Ending Bank Balance	29,534.22
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>29,534.22</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	29,534.22
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>29,534.22</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	379.53
			+ Cleared Deposits & Additions	29,174.99
			- Cleared Checks & Payments	<u>20.30</u>
			Ending Bank Balance	29,534.22
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>29,534.22</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	29,534.22
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>29,534.22</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

May 1, 2018 - May 31, 2018

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
May 1, 2018 - May 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	150,804.00
Cleared Deposits & Additions				
20.06	05/31/18		RECORD INTEREST EARNED	25.62
			Total	<u>25.62</u>
			Statement Total	<u>25.62</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	05/31/18		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>150,826.62</u></u>
Reconciled Bank Information				
			Ending Bank Balance	150,826.62
Open Deposits & Additions			Total	<u>0.00</u>
Open Checks & Payments			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,826.62</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,826.62
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,826.62</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	150,804.00
			+ Cleared Deposits & Additions	25.62
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	150,826.62
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>150,826.62</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	150,826.62
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>150,826.62</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

May 1, 2018 - May 31, 2018

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

Gateway Funds

May 1, 2018 - May 31, 2018

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	452,003.95
Cleared Deposits & Additions				
20.05	05/31/18		RECORD MISC DEPOSIT	885.00
20.06	05/31/18		RECORD INTEREST EARNED	76.92
			Total	<u>961.92</u>
			Statement Total	<u>961.92</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.04	05/31/18		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>452,962.87</u></u>
Reconciled Bank Information				
			Ending Bank Balance	452,962.87
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>452,962.87</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	452,962.87
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>452,962.87</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	452,003.95
			+ Cleared Deposits & Additions	961.92
			- Cleared Checks & Payments	<u>3.00</u>
			Ending Bank Balance	<u>452,962.87</u>
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>452,962.87</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	452,962.87
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>452,962.87</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 2

Cleared Checks & Payments count = 1

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Bank Account Reconciliation Worksheet

Gateway Funds

May 1, 2018 - May 31, 2018

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

General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
999	Undistributed			0.00			
			Totals for 999		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1005	Commerce Future FY Sales Tax Funds			379.53			
05/31/18	20.02		RECORD DEPOSITS		29,174.99		
05/31/18	20.04		RECORD SERVICE CHARGES			20.30	
			Totals for 1005		<u>29,174.99</u>	<u>20.30</u>	<u>29,534.22</u>
1010	Commerce Future FY Property Tax Funds			243,940.43			
			Totals for 1010		<u>0.00</u>	<u>0.00</u>	<u>243,940.43</u>
1020	Commerce Sales Tax - Current FY			363,401.25			
05/03/18	2084		CULLIGAN			30.21	
05/03/18	2085		GRAVITY			125.00	
05/03/18	2086		DIRECT IMPAQT			165.00	
05/03/18	2088		DIRECT IMPAQT			83.75	
05/03/18	2089		DIRECT IMPAQT			623.24	
05/03/18	2090		BEE SEEN SIGNS, INC.			600.00	
05/03/18	2091		MYDATT SERVICES INC			13,724.65	
05/03/18	2092		SCHRIEFER'S OFFICE			216.99	
05/07/18	2093		MISSOURIAN			330.00	
05/07/18	2094		CITY OF COLUMBIA HORTI CULTURE			625.00	
05/07/18	2095		WITT PRINT SHOP			225.00	
05/07/18	2096		DELTA SYSTEMS GROUP			25.00	
05/07/18	2097		GERDING, KORTE & CHITWOOD			210.00	
05/07/18	2098		KEEPERS DALTON PARTNERSHIP			2,631.32	
05/07/18	2099		SOCKET			83.22	
05/08/18	2100		IMAGE TECHNOLOGY			125.50	
05/08/18	2101		COLUMBIA TRIBUNE			4,745.00	
05/10/18	2104		AAAA CHANGE			1,459.84	
05/10/18	2105		CITY OF COLUMBIA			248.94	
05/10/18	2106		CITY OF COLUMBIA			131.14	
05/15/18	2102		GERDING, KORTE & CHITWOOD			165.00	
05/15/18	2107		WITT PRINT SHOP			178.50	
05/15/18	2108		WITT PRINT SHOP			168.75	
05/16/18	2109		TRANQUILITY INTERNET SERVICES			74.95	
05/16/18	2110		COLUMBIA CVB			25.00	
05/16/18	2111		COLUMBIA CVB			25.00	
05/16/18	2113		COLUMBIA CHAMBER			2,000.00	
05/16/18	2114		ZAKREWSKI MANAGEMENT GROUP LLC			400.00	
05/31/18	20.01		RECORD MONTHLY PAYROLL			18,400.03	
			Totals for 1020		<u>0.00</u>	<u>47,846.03</u>	<u>315,555.22</u>
1140	Gateway Funds			452,003.95			
05/31/18	20.04		RECORD SERVICE CHARGES			3.00	
05/31/18	20.05		RECORD PARKING REFUND OF OVERPAYMENT		885.00		
05/31/18	20.06		RECORD INTEREST EARNED		76.92		
			Totals for 1140		<u>961.92</u>	<u>3.00</u>	<u>452,962.87</u>
1145	6 Month Operating Funds			150,804.00			
05/31/18	20.04		RECORD SERVICE CHARGES			3.00	
05/31/18	20.06		RECORD INTEREST EARNED		25.62		
			Totals for 1145		<u>25.62</u>	<u>3.00</u>	<u>150,826.62</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

May 1, 2018 - May 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	(43,660.72)			
05/31/18	20.03		RECORD DEPRECIATION			69.91	
			Totals for 1620		<u>0.00</u>	<u>69.91</u>	<u>(43,730.63)</u>
2200			Commerce Bank Credit Card	0.00			
05/31/18	20.08		RECORD CREDIT CARD CHARGES			1,269.94	
			Totals for 2200		<u>0.00</u>	<u>1,269.94</u>	<u>(1,269.94)</u>
2300			Deferred Revenue - Sales Tax	0.00			
05/31/18	20.02		RECORD DEPOSITS MO DOR			28,173.12	
05/31/18	20.02		RECORD DEPOSITS MO DOR LOCAL			1,001.87	
			Totals for 2300		<u>0.00</u>	<u>29,174.99</u>	<u>(29,174.99)</u>
2310			Deferred Revenue - Property Tax	(240,079.84)			
			Totals for 2310		<u>0.00</u>	<u>0.00</u>	<u>(240,079.84)</u>
3000			Undesignated	(421,928.89)			
05/31/18	20.07		RECORD BOARD DESIGNATED FUNDS		22.62		
			Totals for 3000		<u>22.62</u>	<u>0.00</u>	<u>(421,906.27)</u>
3010			Designated 6 Month Operating	(150,804.00)			
05/31/18	20.07		RECORD BOARD DESIGNATED FUNDS			22.62	
			Totals for 3010		<u>0.00</u>	<u>22.62</u>	<u>(150,826.62)</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	(605.65)			
05/31/18	20.06		RECORD INTEREST EARNED ON GATEWAY			76.92	
05/31/18	20.06		RECORD INTEREST EARNED ON 6 MOS OPER			25.62	
			Totals for 4900		<u>0.00</u>	<u>102.54</u>	<u>(708.19)</u>
7060			Health Insurance	2,465.67			
05/31/18	20.01		RECORD MONTHLY PAYROLL HI		77.50		
			Totals for 7060		<u>77.50</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	222.20			
05/31/18	20.08		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		15.67		
05/31/18	20.08		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		28.69		

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
05/31/18	20.08		RECORD CREDIT CARD CHARGES		22.00		
			COLUMBIA CHAMBER MEALS				
05/31/18	20.08		RECORD CREDIT CARD CHARGES		15.67		
			HAROLDS DOUGHNUTS				
			Totals for 7120		<u>82.03</u>	<u>0.00</u>	<u>304.23</u>
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			1,215.07			
05/03/18	2084		CULLIGAN		30.21		
05/08/18	2100		IMAGE TECHNOLOGY PRINTER		125.50		
			Totals for 7280		<u>155.71</u>	<u>0.00</u>	<u>1,370.78</u>
7360	Office Repairs & Maintenance			3,690.93			
05/16/18	2114		ZAKREWSKI MANAGEMENT GROUP LLC CLEANING		400.00		
			Totals for 7360		<u>400.00</u>	<u>0.00</u>	<u>4,090.93</u>
7400	Office Supplies			1,802.27			
05/03/18	2092		SCHRIEFER'S OFFICE SUPPLIES		216.99		
05/31/18	20.04		RECORD SERVICE CHARGES ON FY ST FUNDS		20.30		
05/31/18	20.04		RECORD SERVICE CHARGES ON 6 MOS OPER		3.00		
05/31/18	20.04		RECORD SERVICE CHARGES ON GATEWAY		3.00		
05/31/18	20.08		RECORD CREDIT CARD CHARGES OVERSTOCK.COM		111.77		
05/31/18	20.08		RECORD CREDIT CARD CHARGES POPPY		130.17		
			Totals for 7400		<u>485.23</u>	<u>0.00</u>	<u>2,287.50</u>
7440	Parking			2,520.00			
05/31/18	20.05		RECORD PARKING REFUND OF OVERPAYMENT			885.00	
05/31/18	20.08		RECORD CREDIT CARD CHARGES PUBLIC WORKS ENGINEERING		160.00		
05/31/18	20.08		RECORD CREDIT CARD CHARGES PARKMOBILE 35 X 3		105.00		
			Totals for 7440		<u>265.00</u>	<u>885.00</u>	<u>1,900.00</u>
7480	Payroll Taxes - Admin.			7,996.18			
05/31/18	20.01		RECORD MONTHLY PAYROLL TAXES		1,402.74		
05/31/18	20.01		RECORD MONTHLY PAYROLL SUTA OVERAGE RETURNED			97.52	
			Totals for 7480		<u>1,402.74</u>	<u>97.52</u>	<u>9,301.40</u>
7600	Professional Services			29,123.40			
05/03/18	2085		GRAVITY ON SITE LABOR FOR COMPUTER		125.00		
05/07/18	2097		GERDING, KORTE & CHITWOOD		210.00		
05/15/18	2102		GERDING, KORTE & CHITWOOD		165.00		
05/31/18	20.01		RECORD MONTHLY PAYROLL MORESOURCE FEE		306.75		
			Totals for 7600		<u>806.75</u>	<u>0.00</u>	<u>29,930.15</u>
7640	Rent			15,885.18			
05/07/18	2098		KEEPERS DALTON PARTNERSHIP		2,214.66		
			Totals for 7640		<u>2,214.66</u>	<u>0.00</u>	<u>18,099.84</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
7680	Salary - Administrative			96,876.34			
05/31/18	20.01		RECORD MONTHLY PAYROLL WAGES		16,710.56		
			Totals for 7680		<u>16,710.56</u>	<u>0.00</u>	<u>113,586.90</u>
7720	Seminars/Conferences			240.04			
05/16/18	2110		COLUMBIA CVB CTA TRAINING		25.00		
05/16/18	2111		COLUMBIA CVB CTA TRAINING		25.00		
05/16/18	2113		COLUMBIA CHAMBER LEADERSHIP TRAINING		2,000.00		
			Totals for 7720		<u>2,050.00</u>	<u>0.00</u>	<u>2,290.04</u>
7800	Marketing Subscription			1,823.15			
05/31/18	20.08		RECORD CREDIT CARD CHARGES STRAIGHT TALK		46.53		
05/31/18	20.08		RECORD CREDIT CARD CHARGES FACEBOOK		9.10		
05/31/18	20.08		RECORD CREDIT CARD CHARGES GOOGLE		40.00		
05/31/18	20.08		RECORD CREDIT CARD CHARGES MAILCHIMP		50.00		
05/31/18	20.08		RECORD CREDIT CARD CHARGES ADOBE CREATIVE CLOUD		49.99		
			Totals for 7800		<u>195.62</u>	<u>0.00</u>	<u>2,018.77</u>
7840	Telephone			607.23			
05/07/18	2099		SOCKET		83.22		
			Totals for 7840		<u>83.22</u>	<u>0.00</u>	<u>690.45</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			4,590.95			
05/07/18	2096		DELTA SYSTEMS GROUP WEB HOSTING		25.00		
05/10/18	2105		CITY OF COLUMBIA		248.94		
05/10/18	2106		CITY OF COLUMBIA		131.14		
05/16/18	2109		TRANQUILITY INTERNET SERVICES		74.95		
			Totals for 7960		<u>480.03</u>	<u>0.00</u>	<u>5,070.98</u>
8010	Banner Installation			37,850.00			
05/03/18	2090		BEE SEEN SIGNS, INC. BANNER CHANGE		600.00		
			Totals for 8010		<u>600.00</u>	<u>0.00</u>	<u>38,450.00</u>
8020	City Horticulture			4,375.00			
05/07/18	2094		CITY OF COLUMBIA HORTI CULTURE		625.00		
			Totals for 8020		<u>625.00</u>	<u>0.00</u>	<u>5,000.00</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			97,876.77			

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
05/03/18	2091		MYDATT SERVICES INC JANITORIAL SVC		13,724.65		
			Totals for 8280		<u>13,724.65</u>	<u>0.00</u>	<u>111,601.42</u>
8281	Capital Janitorial Improvements			856.67			
			Totals for 8281		<u>0.00</u>	<u>0.00</u>	<u>856.67</u>
8300	Image Marketing			31,666.14			
05/07/18	2093		MISSOURIAN SHOP HOP AD		330.00		
			Totals for 8300		<u>330.00</u>	<u>0.00</u>	<u>31,996.14</u>
8301	Media Buys			0.00			
05/08/18	2101		COLUMBIA TRIBUNE PRINT ADVERTISING		4,745.00		
			Totals for 8301		<u>4,745.00</u>	<u>0.00</u>	<u>4,745.00</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			3,237.92			
			Totals for 8305		<u>0.00</u>	<u>0.00</u>	<u>3,237.92</u>
8307	Online Marketing			1,051.44			
			Totals for 8307		<u>0.00</u>	<u>0.00</u>	<u>1,051.44</u>
8308	Postage			566.85			
05/03/18	2089		DIRECT IMPAQT POSTAGE ON POST CARDS		252.80		
			Totals for 8308		<u>252.80</u>	<u>0.00</u>	<u>819.65</u>
8309	Printing			11,463.24			
05/03/18	2086		DIRECT IMPAQT BUSINESS CARDS		165.00		
05/03/18	2088		DIRECT IMPAQT POST CARDS		83.75		
05/03/18	2089		DIRECT IMPAQT POST CARDS		370.44		
05/07/18	2095		WITT PRINT SHOP POSTER PRINT		225.00		
05/15/18	2107		WITT PRINT SHOP BEST WEEK TABLE TENTS		178.50		
05/15/18	2108		WITT PRINT SHOP RESTAURANT WEEK		168.75		
05/31/18	20.08		RECORD CREDIT CARD CHARGES SIGNS NOW		485.35		
			Totals for 8309		<u>1,676.79</u>	<u>0.00</u>	<u>13,140.03</u>
9030	Broadway Gateway			11,671.18			
			Totals for 9030		<u>0.00</u>	<u>0.00</u>	<u>11,671.18</u>
9034	Infrastructure Programs			2,000.00			
			Totals for 9034		<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>
9548	CPD Substation - Rent,Utilities			2,916.62			
05/07/18	2098		KEEPERS DALTON PARTNERSHIP		416.66		
			Totals for 9548		<u>416.66</u>	<u>0.00</u>	<u>3,333.28</u>
9549	Public Safety Labor			18,031.90			
05/10/18	2104		AAAA CHANGE OUTREACH		1,459.84		
			Totals for 9549		<u>1,459.84</u>	<u>0.00</u>	<u>19,491.74</u>

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
9600	Depreciation			489.37			
05/31/18	20.03		RECORD DEPRECIATION		69.91		
			Totals for 9600		<u>69.91</u>	<u>0.00</u>	<u>559.28</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
			Current Period		<u>(48,224.64)</u>		
			Year-to-Date		<u>352,734.34</u>		

Distribution count = 98

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
Journal: General						
05/03/18	2084	1020	CULLIGAN	CULLIGAN		(30.21)
05/03/18	2084	7280	CULLIGAN	CULLIGAN		30.21
05/03/18	2085	1020	GRAVITY	GRAVITY		(125.00)
05/03/18	2085	7600	GRAVITY	GRAVITY ON SITE LABOR FOR COMPUTER		125.00
05/03/18	2086	1020	DIRECT IMPA	DIRECT IMPAQT		(165.00)
05/03/18	2086	8309	DIRECT IMPA	DIRECT IMPAQT BUSINESS CARDS		165.00
05/03/18	2087	1020	void	void		0.00
05/03/18	2087	999	void	void		0.00
05/03/18	2088	1020	DIRECT IMPA	DIRECT IMPAQT		(83.75)
05/03/18	2088	8309	DIRECT IMPA	DIRECT IMPAQT POST CARDS		83.75
05/03/18	2089	1020	DIRECT IMPA	DIRECT IMPAQT		(623.24)
05/03/18	2089	8309	DIRECT IMPA	DIRECT IMPAQT POST CARDS		370.44
05/03/18	2089	8308	DIRECT IMPA	DIRECT IMPAQT POSTAGE ON POST CARDS		252.80
05/03/18	2090	1020	BEE SEEN SI	BEE SEEN SIGNS, INC.		(600.00)
05/03/18	2090	8010	BEE SEEN SI	BEE SEEN SIGNS, INC. BANNER CHANGE		600.00
05/03/18	2091	1020	BLOCK BY BL	MYDATT SERVICES INC		(13,724.65)
05/03/18	2091	8280	BLOCK BY BL	MYDATT SERVICES INC JANITORIAL SVC		13,724.65
05/03/18	2092	1020	SCHRIEFER'S	SCHRIEFER'S OFFICE		(216.99)
05/03/18	2092	7400	SCHRIEFER'S	SCHRIEFER'S OFFICE SUPPLIES		216.99
05/07/18	2093	1020	MISSOURIAN	MISSOURIAN		(330.00)
05/07/18	2093	8300	MISSOURIAN	MISSOURIAN SHOP HOP AD		330.00
05/07/18	2094	1020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		(625.00)
05/07/18	2094	8020	CITY HORTIC	CITY OF COLUMBIA HORTI CULTURE		625.00
05/07/18	2095	1020	WITT PRINT	WITT PRINT SHOP		(225.00)
05/07/18	2095	8309	WITT PRINT	WITT PRINT SHOP POSTER PRINT		225.00
05/07/18	2096	1020	DELTA SYSTE	DELTA SYSTEMS GROUP		(25.00)
05/07/18	2096	7960	DELTA SYSTE	DELTA SYSTEMS GROUP WEB HOSTING		25.00
05/07/18	2097	1020	GKC	GERDING, KORTE & CHITWOOD		(210.00)
05/07/18	2097	7600	GKC	GERDING, KORTE & CHITWOOD		210.00
05/07/18	2098	1020	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP		(2,631.32)
05/07/18	2098	7640	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	2,214.66
05/07/18	2098	9548	KEEPERS DAL	KEEPERS DALTON PARTNERSHIP	1099-MISC (1)	416.66
05/07/18	2099	1020	SOCKET	SOCKET		(83.22)
05/07/18	2099	7840	SOCKET	SOCKET		83.22
05/08/18	2100	1020	IMAGE TECHN	IMAGE TECHNOLOGY		(125.50)
05/08/18	2100	7280	IMAGE TECHN	IMAGE TECHNOLOGY PRINTER		125.50
05/08/18	2101	1020	COLUMBIA TR	COLUMBIA TRIBUNE		(4,745.00)
05/08/18	2101	8301	COLUMBIA TR	COLUMBIA TRIBUNE PRINT ADVERTISING		4,745.00
05/15/18	2102	1020	GKC	GERDING, KORTE & CHITWOOD		(165.00)
05/15/18	2102	7600	GKC	GERDING, KORTE & CHITWOOD		165.00
05/14/18	2103	1020	void	void		0.00
05/14/18	2103	999	void	void		0.00
05/10/18	2104	1020	AAAA CHANGE	AAAA CHANGE		(1,459.84)
05/10/18	2104	9549	AAAA CHANGE	AAAA CHANGE OUTREACH		1,459.84
05/10/18	2105	1020	CITY OF COL	CITY OF COLUMBIA		(248.94)
05/10/18	2105	7960	CITY OF COL	CITY OF COLUMBIA		248.94
05/10/18	2106	1020	CITY OF COL	CITY OF COLUMBIA		(131.14)
05/10/18	2106	7960	CITY OF COL	CITY OF COLUMBIA		131.14
05/15/18	2107	1020	WITT PRINT	WITT PRINT SHOP		(178.50)
05/15/18	2107	8309	WITT PRINT	WITT PRINT SHOP BEST WEEK TABLE TENTS		178.50
05/15/18	2108	1020	WITT PRINT	WITT PRINT SHOP		(168.75)
05/15/18	2108	8309	WITT PRINT	WITT PRINT SHOP RESTAURANT WEEK		168.75
05/16/18	2109	1020	TRANQUILITY	TRANQUILITY INTERNET SERVICES		(74.95)
05/16/18	2109	7960	TRANQUILITY	TRANQUILITY INTERNET SERVICES		74.95
05/16/18	2110	1020	COLUMBIA CV	COLUMBIA CVB		(25.00)
05/16/18	2110	7720	COLUMBIA CV	COLUMBIA CVB CTA TRAINING		25.00
05/16/18	2111	1020	COLUMBIA CV	COLUMBIA CVB		(25.00)

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
05/16/18	2111	7720	COLUMBIA CV	COLUMBIA CVB CTA TRAINING		25.00
05/16/18	2112	1020	void	void		0.00
05/16/18	2112	999	void	void		0.00
05/16/18	2113	1020	COLUMBIA CH	COLUMBIA CHAMBER		(2,000.00)
05/16/18	2113	7720	COLUMBIA CH	COLUMBIA CHAMBER LEADERSHIP TRAINING		2,000.00
05/16/18	2114	1020	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC		(400.00)
05/16/18	2114	7360	TIGER MAIDS	ZAKREWSKI MANAGEMENT GROUP LLC CLEANING	1099-MISC (7)	400.00
05/31/18	20.01	7680		RECORD MONTHLY PAYROLL WAGES		16,710.56
05/31/18	20.01	7480		RECORD MONTHLY PAYROLL TAXES		1,402.74
05/31/18	20.01	7060		RECORD MONTHLY PAYROLL HI		77.50
05/31/18	20.01	7600		RECORD MONTHLY PAYROLL MORESOURCE FEE		306.75
05/31/18	20.01	7480		RECORD MONTHLY PAYROLL SUTA OVERAGE RETURNED		(97.52)
05/31/18	20.01	1020		RECORD MONTHLY PAYROLL		(18,400.03)
05/31/18	20.02	1005		RECORD DEPOSITS		29,174.99
05/31/18	20.02	2300		RECORD DEPOSITS MO DOR		(28,173.12)
05/31/18	20.02	2300		RECORD DEPOSITS MO DOR LOCAL		(1,001.87)
05/31/18	20.03	9600		RECORD DEPRECIATION		69.91
05/31/18	20.03	1620		RECORD DEPRECIATION		(69.91)
05/31/18	20.04	7400		RECORD SERVICE CHARGES ON FY ST FUNDS		20.30
05/31/18	20.04	1005		RECORD SERVICE CHARGES		(20.30)
05/31/18	20.04	7400		RECORD SERVICE CHARGES ON 6 MOS OPER		3.00
05/31/18	20.04	1145		RECORD SERVICE CHARGES		(3.00)
05/31/18	20.04	7400		RECORD SERVICE CHARGES ON GATEWAY		3.00
05/31/18	20.04	1140		RECORD SERVICE CHARGES		(3.00)
05/31/18	20.05	1140		RECORD PARKING REFUND OF OVERPAYMENT		885.00
05/31/18	20.05	7440		RECORD PARKING REFUND OF OVERPAYMENT		(885.00)
05/31/18	20.06	1140		RECORD INTEREST EARNED		76.92
05/31/18	20.06	1145		RECORD INTEREST EARNED		25.62
05/31/18	20.06	4900		RECORD INTEREST EARNED ON GATEWAY		(76.92)
05/31/18	20.06	4900		RECORD INTEREST EARNED ON 6 MOS OPER		(25.62)
05/31/18	20.07	3000		RECORD BOARD DESIGNATED FUNDS		22.62
05/31/18	20.07	3010		RECORD BOARD DESIGNATED FUNDS		(22.62)
05/31/18	20.08	7800		RECORD CREDIT CARD CHARGES STRAIGHT TALK		46.53
05/31/18	20.08	7120		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		15.67
05/31/18	20.08	7440		RECORD CREDIT CARD CHARGES PUBLIC WORKS ENGINEERING		160.00
05/31/18	20.08	7440		RECORD CREDIT CARD CHARGES PARKMOBILE 35 X 3		105.00
05/31/18	20.08	7120		RECORD CREDIT CARD CHARGES HAROLD'S DOUGHNUTS		28.69
05/31/18	20.08	8309		RECORD CREDIT CARD CHARGES SIGNS NOW		485.35
05/31/18	20.08	7800		RECORD CREDIT CARD CHARGES FACEBOOK		9.10
05/31/18	20.08	7800		RECORD CREDIT CARD CHARGES GOOGLE		40.00
05/31/18	20.08	7800		RECORD CREDIT CARD CHARGES MAILCHIMP		50.00
05/31/18	20.08	7120		RECORD CREDIT CARD CHARGES COLUMBIA CHAMBER MEALS		22.00
05/31/18	20.08	7800		RECORD CREDIT CARD CHARGES ADOBE CREATIVE CLOUD		49.99
05/31/18	20.08	7400		RECORD CREDIT CARD CHARGES OVERSTOCK.COM		111.77

DOWNTOWN COMMUNITY IMPROVEMENT DISTRICT

Journals

May 1, 2018 - May 31, 2018

Date	Reference	Account	Payee ID	Description	1099	Amount
05/31/18	20.08	7120		RECORD CREDIT CARD CHARGES HAROLDS DOUGHNUTS		15.67
05/31/18	20.08	7400		RECORD CREDIT CARD CHARGES POPPY		130.17
05/31/18	20.08	2200		RECORD CREDIT CARD CHARGES		<u>(1,269.94)</u>
					Transaction Balance for General	<u>0.00</u>

Transaction Totals

Total Debits	<u>79,494.85</u>
Total Credits	<u>79,494.85</u>
Account Hash Total	<u>490366.0000</u>

Distribution count = 104

CENTRAL COLUMBIA ASSOCIATION

FINANCIAL STATEMENTS

**ONE MONTH AND FIVE MONTHS ENDED
MAY 31, 2018 AND 2017**

GKC

GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT



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 May 31, 2018 and 2017, and the related statements of revenues and expenses - modified cash basis for the one month and five 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.

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.

PARTNER EMERITUS

Robert A. Gerding

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

June 04, 2018

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

	<u>May. 31, 2018</u>	<u>May. 31, 2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash - Commerce Gift Certificates	\$ 35,260.42	\$ 35,926.08
Total Current Assets	<u>35,260.42</u>	<u>35,926.08</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>\$ 35,260.42</u>	<u>\$ 35,926.08</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Gift Certificates Outstanding	\$ 6,260.00	\$ 12,305.00
Total Current Liabilities	<u>6,260.00</u>	<u>12,305.00</u>
TOTAL LIABILITIES	<u>6,260.00</u>	<u>12,305.00</u>
NET ASSETS:		
Net Assets-Undesignated	29,110.69	23,739.94
Year to Date Profit/(Loss)	<u>(110.27)</u>	<u>(118.86)</u>
Total Net Assets	<u>29,000.42</u>	<u>23,621.08</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 35,260.42</u>	<u>\$ 35,926.08</u>

See Accountants' Compilation Report

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

	<u>1 Month Ended</u> <u>May. 31, 2018</u>	<u>5 Months Ended</u> <u>May. 31, 2018</u>
REVENUES:		
Interest Earned	\$ 2.10	\$ 10.41
Total Revenues	<u>2.10</u>	<u>10.41</u>
EXPENSES:		
Office Administration:		
Bank Charges	<u>24.17</u>	<u>120.68</u>
Total Office Administration	<u>24.17</u>	<u>120.68</u>
Total Expenses	<u>24.17</u>	<u>120.68</u>
Revenues Over/(Under) Expenses	<u>\$ (22.07)</u>	<u>\$ (110.27)</u>

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

	<u>1 Month Ended May. 31, 2018</u>	<u>1 Month Ended May. 31, 2017</u>	<u>5 Months Ended May. 31, 2018</u>	<u>5 Months Ended May. 31, 2017</u>
REVENUES:				
Interest Earned	\$ 2.10	\$ 0.65	\$ 10.41	\$ 3.01
Total Revenues	<u>2.10</u>	<u>0.65</u>	<u>10.41</u>	<u>3.01</u>
EXPENSES:				
Office Administration:				
Bank Charges	24.17	24.17	120.68	121.87
Total Office Administration	<u>24.17</u>	<u>24.17</u>	<u>120.68</u>	<u>121.87</u>
Total Expenses	<u>24.17</u>	<u>24.17</u>	<u>120.68</u>	<u>121.87</u>
Revenues Over/(Under) Expenses	<u>\$ (22.07)</u>	<u>\$ (23.52)</u>	<u>\$ (110.27)</u>	<u>\$ (118.86)</u>

CENTRAL COLUMBIA ASSOCIATION
Bank Account Reconciliation Worksheet

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

Reference	Date	GL Account	Description	Amount
Bank Statement Information				
			Beginning Bank Balance	35,387.49
Cleared Deposits & Additions				
20.01	05/31/18		RECORD INTEREST EARNED	2.10
			Total	<u>2.10</u>
			Statement Total	<u>2.10</u>
			Difference	<u>0.00</u>
Cleared Checks & Payments				
20.02	05/31/18		RECORD SERVICE CHARGES	24.17
5673	05/01/18	2100	SYCAMORE	105.00
			Total	<u>129.17</u>
			Statement Total	<u>129.17</u>
			Difference	<u>0.00</u>
			Ending Bank Balance	<u><u>35,260.42</u></u>
Reconciled Bank Information				
			Ending Bank Balance	35,260.42
Open Deposits & Additions				
			Total	<u>0.00</u>
Open Checks & Payments				
			Total	<u>0.00</u>
			Reconciled Bank Balance	<u><u>35,260.42</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	35,260.42
Adjustments				
			Total	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>35,260.42</u></u>
Bank Account Reconciliation Summary				
Bank Statement Information				
			Beginning Bank Balance	35,387.49
			+ Cleared Deposits & Additions	2.10
			- Cleared Checks & Payments	<u>129.17</u>
			Ending Bank Balance	35,260.42
Reconciled Bank Information				
			+ Open Deposits & Additions	0.00
			- Open Checks & Payments	<u>0.00</u>
			Reconciled Bank Balance	<u><u>35,260.42</u></u>
General Ledger Information				
			Unadjusted General Ledger Balance	35,260.42
			+/- Total Adjustments	<u>0.00</u>
			Adjusted General Ledger Balance	<u><u>35,260.42</u></u>
			Unreconciled Amount	<u><u>0.00</u></u>

Cleared Deposits & Additions count = 1
 Cleared Checks & Payments count = 2

CENTRAL COLUMBIA ASSOCIATION
Bank Account Reconciliation Worksheet

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

Reference	Date	GL Account
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Open Deposits & Additions count = 0
Open Checks & Payments count = 0
General Ledger Adjustment count = 0

CENTRAL COLUMBIA ASSOCIATION

Bank Account Register

Commerce Gift Certificate

May 1, 2018 - May 31, 2018

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			35,387.49
05/01/18	5673	SYCAMORE	SYCAMORE	105.00		35,282.49
05/31/18	20.01		RECORD INTEREST EARNED		2.10	35,284.59
05/31/18	20.02		RECORD SERVICE CHARGES	24.17		35,260.42
			Totals	<u>129.17</u>	<u>2.10</u>	<u>35,260.42</u>

Transaction count = 3

CENTRAL COLUMBIA ASSOCIATION
General Ledger - Separate Debits and Credits

May 1, 2018 - May 31, 2018

Date	Reference	Journal	Description	Beginning Balance	Debit	Credit	Period End Balance
1051			Cash - Commerce Gift Certificates	35,387.49			
05/01/18	5673		SYCAMORE			105.00	
05/31/18	20.01		RECORD INTEREST EARNED		2.10		
05/31/18	20.02		RECORD SERVICE CHARGES			24.17	
			Totals for 1051		<u>2.10</u>	<u>129.17</u>	<u>35,260.42</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	(6,365.00)			
05/01/18	5673		SYCAMORE		105.00		
			Totals for 2100		<u>105.00</u>	<u>0.00</u>	<u>(6,260.00)</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	(8.31)			
05/31/18	20.01		RECORD INTEREST EARNED			2.10	
			Totals for 4060		<u>0.00</u>	<u>2.10</u>	<u>(10.41)</u>
8020			Bank Charges	96.51			
05/31/18	20.02		RECORD SERVICE CHARGES		24.17		
			Totals for 8020		<u>24.17</u>	<u>0.00</u>	<u>120.68</u>
			Report Total				<u>0.00</u>
Net Profit/(Loss)							
Current Period							<u>(22.07)</u>
Year-to-Date							<u>(110.27)</u>

Distribution count = 6