

**Elm Point Commons Community Improvement District
Annual Report of Financial Transactions
For the Year January 1, 2018 to December 31, 2018**

A. Beginning Balance

UMB Bank, Trust Accounts		
Cost Of Issuance	20.95	
Debt Service Reserve	59,353.52	
Debt Service Series 2007	0.33	
Revenue Fund	-	
Operating Fund	15,494.11	
Project Fund	10,020.89	
UMB Bank, Special Assessment Revenue Account	119.71	
		<u><u>\$85,009.51</u></u>

B. Summary of Receipts

CID Special Assessment	\$177,705.02	
Bond Proceeds	\$0.00	
Developer Contribution	\$0.00	
Interest Earnings	2,083.09	
Total Receipts		<u><u>\$179,788.11</u></u>

C. Summary of Disbursements

Debt Service Expenditures - Interest Payment	(80,786.97)	
Debt Service Expenditures - Principal Payment	(92,100.00)	
Bank Fees	(179.33)	
Trustee Fees	(1,658.00)	
District Administrative Costs	(7,500.00)	
Total Disbursements		<u><u>(\$182,224.30)</u></u>

D. Ending Balance

\$82,573.32

E. Other Funding Sources/(Uses)

To Debt Service Fund from Debt Service Reserve Fund		
To Debt Service Fund from Revenue Fund		
To Operating Fund from Revenue Fund		
To Revenue Fund from Special Assessment Depository Account		
From Debt Service Reserve Fund to Debt Service Fund		
From Revenue Fund to Debt Service Fund		
From Revenue Fund to Operating Fund		
From Special Assessment Depository Account to Revenue Fund		
Net Other Income		<u><u>\$0.00</u></u>
Net Income/(Loss)		<u><u>\$82,573.32</u></u>

F. Summary of Ending Balance by Depository

UMB Bank, Trust Accounts	
Cost Of Issuance	0.02
Debt Service Reserve	48,969.36
Debt Service Series 2017	51.19
Revenue Fund	26.39
Operating Fund	23,254.40
Extra Expense Fund	10,150.56
UMB Bank, Special Assessment Revenue Account	121.40
Total	\$82,573.32

F. Statement of Indebtedness

	Outstanding on 01/01/2018	Issued During 2018	Retired During 2018	Outstanding on 12/31/2018
Bonded Indebtedness 2007	\$ -	\$ -	\$ (92,100.00)	\$ (92,100.00)
Series 2017 Bonds	\$ 1,505,700.00	\$ -	\$ -	\$ 1,505,700.00

G. Statement of Assessed Valuation and Tax Rates

The Elm Point Commons CID imposes a Special Assessment Fee based on a \$0.20 per land square footage of each parcel within the District. GASB Rule 77 Disclosure: The District has not entered into any property tax abatement agreements during the fiscal year.

2018 Elm Point Commons CID Property Assessment Schedule

Parcel ID No.	Square Footage of Parcel	Lot Number	2017 Annual Assessment
T080700004	13,068.00	1	\$2,588.76
T080700005	36,590.40	2	\$7,248.52
T080700006	51,836.40	3	\$10,268.73
T080700007	43,995.60	4	\$8,715.48
T080700008	51,400.80	5	\$10,182.44
A985000280	174,675.60	6	\$7,520.34
T090700013	15,681.60	7	\$3,106.51
T090700012	33,976.80	8	\$6,730.74
T090700011	34,412.40	9	\$6,817.06
T090700010	79,714.80	10	\$15,791.41
T060700249	371,131.20	11	\$100,530.01
	906,483.60		\$179,500.00

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