

**Elm Point Commons Community Improvement District
Annual Report of Financial Transactions
For the Year January 1, 2024 to December 31, 2024**

A. Beginning Balance

UMB Bank, Trust Accounts		
Cost Of Issuance	\$	0.02
Debt Service Reserve	\$	47,466.96
Debt Service Series	\$	0.46
Redemption Fund	\$	0.37
Revenue Fund	\$	54,571.44
Operating Fund	\$	32,254.51
Extra Exp	\$	10,008.20
UMB Bank, Special Assessment Revenue Account	\$	144.92
		\$144,446.88

B. Summary of Receipts

CID Special Assessment	\$	115,944.24
Developer Contribution	\$	-
Interest Earnings	\$	131.37
Total Receipts		\$116,075.61

C. Summary of Disbursements

Debt Service Expenditures - Interest Payment	\$	(49,524.51)
Debt Service Expenditures - Principal Payment	\$	(39,158.49)
Bank Fees	\$	(180.50)
Arbitrage Rebate	\$	-
Trustee Fees	\$	(2,332.00)
District Administrative Costs	\$	(6,000.00)
Total Disbursements		(\$97,195.50)

D. Ending Balance

\$163,326.99

E. Other Funding Sources/(Uses)

To Redemption From Rev	\$	39,158.49
To DS from DSR	\$	119.02
To DS from Rev	\$	49,404.61
To Operating from Rev	\$	15,000.00
To Rev From Special Assessment	\$	115,623.00
From Rev To Redemption	\$	(39,158.49)
From DSR to DS	\$	(119.02)
From Rev to DS	\$	(49,404.61)
From Rev to Operating	\$	(15,000.00)
From Special Assessment to Rev	\$	(115,623.00)

Net Other Income

\$0.00

F. Summary of Ending Balance by Depository

UMB Bank, Trust Accounts		
Debt Service Reserve	\$	47,466.94
Debt Service Series	\$	0.41
Redemption Fund	\$	0.79
Revenue Fund	\$	64,306.80
Operating Fund	\$	41,258.17
Extra Expense Fund	\$	10,008.20
UMB Bank, Special Assessment Revenue Account		285.66
Total		\$163,326.97

G. Statement of Indebtedness

Series 2022 Bond Obligations	Outstanding on 01/01/2024	Issued During 2024	Retired During 2024	Outstanding on 12/31/2024
	\$ 1,132,489.66		\$ (39,158.49)	\$ 1,093,331.17

H. Statement of Assessed Valuation and Tax Rates

The Elm Point Commons CID imposes a CID Special Assessment based on a \$0.13 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.

2024 Elm Point Commons CID Property Assessment Schedule

Parcel ID No.	Square Footage of Parcel	Lot Number	2024 Annual Assessment
T080700004	13,068.00	1	\$1,632.15
T080700005	36,590.40	2	\$4,570.03
T080700006	51,792.84	3	\$6,468.77
T080700007	43,864.92	4	\$5,478.60
T080700008	51,183.00	5	\$6,392.61
T090700010	79,714.80	10	\$9,956.14
T090700011	34,412.40	9	\$4,298.01
T090700012	33,976.80	8	\$4,243.60
T090700013	15,681.60	7	\$1,958.59
T170700005	32,016.60	14	\$3,998.78
T240700023	40,741.67	16	\$5,088.51
T240700022	41,534.46	15	\$5,187.53
T240700021	1,799.03	23	\$224.69
T240700020	1,781.60	24	\$222.52
T240700019	1,781.60	25	\$222.52
T240700018	1,781.60	26	\$222.52
T240700017	1,781.60	27	\$222.52
T240700016	1,799.03	28	\$224.69
T240700015	1,799.03	17	\$224.69
T240700014	1,781.60	18	\$222.52
T240700013	1,781.60	19	\$222.52
T240700012	1,781.60	20	\$222.52
T240700011	1,781.60	21	\$222.52
T240700010	17,480.63	22	\$2,183.28
A985000280	37,962.54	12	\$4,741.41
T210700080	62,421.48	6	\$7,796.26
T210700081	62,073.00	11	\$7,752.74
T210700082	246,593.16	13	\$30,798.76
	920,758.21		\$115,000.00