

Elm Point Commons Community Improvement District
Annual Report of Financial Transactions
For the Year January 1, 2025 to December 31, 2025

A. Beginning Balance

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

B. Summary of Receipts

CID Special Assessment Revenue	\$	104,851.72
Interest Earnings	\$	132.94
Total Receipts		\$104,984.66

C. Summary of Disbursements

Debt Service Expenses - Interest Payment	\$	(47,743.19)
Debt Service Expenses - Principal Payment	\$	(40,901.04)
Bank Fees	\$	(186.09)
Trustee Fees	\$	(2,352.00)
Administration Expenses	\$	(6,000.00)
Total Disbursements		(97,182.32)

D. Ending Balance

\$171,129.31

E. Other Funding Sources/(Uses)

To Redemption From Revenue	\$	40,900.25
To Debt Service from Debt Service Reserve	\$	118.68
To Debt Service from Revenue	\$	47,624.01
To Operating from Revenue	\$	15,000.00
To Revenue From Special Assessment	\$	104,659.55
From Revenue To Redemption	\$	(40,900.25)
From Debt Service Reserve to Debt Service	\$	(118.68)
From Rev to DS	\$	(47,624.01)
From Rev to Operating	\$	(15,000.00)
From Special Assessment to Rev	\$	(104,659.55)
Net Other Income		\$0.00

F. Summary of Ending Balance by Depository

UMB Bank, Trust Accounts		
Revenue Fund	\$	63,119.39
Debt Service Fund	\$	0.78
Redemption Fund	\$	0.45
Debt Service Reserve	\$	47,446.93
Operating Fund	\$	50,261.82
Extra Expense Fund	\$	10,008.20
UMB Bank, Special Assessment Revenue Account	\$	291.74
Total		\$171,129.31

G. Statement of Indebtedness

Series 2022 Bond

Outstanding on 01/01/2025	Issued During 2025	Retired During 2025	Outstanding on 12/31/2025
\$1,093,331.17		\$ (40,901.04)	\$1,052,430.13

H. Statement of Assessed Valuation and Tax Rates

The Elm Point Commons CID imposes a CID Special Assessment based on a \$0.14 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.

2025 Elm Point Commons CID Property Assessment Schedule				
Parcel ID No.	Square Footage of Parcel	Lot Number	2025 Annual Assessment	
T080700004	13,068.00	1	\$1,791.57	
T250700004	36,590.40	2	\$5,016.38	
T250700005	51,792.84	3	\$7,100.57	
T080700007	43,995.60	4	\$6,031.60	
T080700008	51,400.80	5	\$7,046.82	
T210700080	62,421.48	6	\$8,557.71	
T090700013	15,681.60	7	\$2,149.88	
T090700012	33,976.80	8	\$4,658.07	
T090700011	34,412.40	9	\$4,717.79	
T090700010	79,714.80	10	\$10,928.55	
T210700081	62,073.00	11	\$8,509.94	
A985000280	37,962.54	12	\$5,204.50	
T210700082	246,593.16	13	\$33,806.84	
T170700005	32,016.60	14	\$4,389.34	
T240700022	-	15	\$0.00	
T240700023	-	16	\$0.00	
T240700015	1,799.03	17	\$246.64	
T240700014	1,781.60	18	\$244.25	
T240700013	1,781.60	19	\$244.25	
T240700012	1,781.60	20	\$244.25	
T240700011	1,781.60	21	\$244.25	
T240700010	17,480.63	22	\$2,396.52	
T240700021	1,799.03	23	\$246.64	
T240700020	1,781.60	24	\$244.25	
T240700019	1,781.60	25	\$244.25	
T240700018	1,781.60	26	\$244.25	
T240700017	1,781.60	27	\$244.25	
T240700016	1,799.03	28	\$246.64	
838,830.56			\$115,000.00	