

**Elm Point Commons Community Improvement District  
Annual Report of Financial Transactions  
For the Year January 1, 2022 to December 31, 2022**

**A. Beginning Balance**

UMB Bank, Trust Accounts		
Cost Of Issuance	\$	0.02
Debt Service Reserve	\$	59,232.24
Debt Service Series 2017	\$	0.75
Revenue Fund	\$	49,512.40
Operating Fund	\$	46,273.73
Extra Exp	\$	10,352.99
UMB Bank, Special Assessment Revenue Account	\$	114.89
		<u>\$165,487.02</u>

**B. Summary of Receipts**

CID Special Assessment	\$	177,706.61
Bond Proceeds	\$	1,186,178.01
Developer Contribution	\$	-
Interest Earnings	\$	426.20
<b>Total Receipts</b>		<u>\$1,364,310.82</u>

**C. Summary of Disbursements**

Debt Service Expenditures - Interest Payment	\$	(49,151.23)
Debt Service Expenditures - Principal Payment	\$	(1,160,900.00)
Bank Fees	\$	(180.55)
Costs of Issuance	\$	(128,038.89)
Trustee Fees	\$	(2,332.00)
District Administrative Costs	\$	(15,000.00)
<b>Total Disbursements</b>		<u>(\$1,355,602.67)</u>

**D. Ending Balance**

\$174,195.17

**E. Other Funding Sources/(Uses)**

To 2022 DSR From 2017 DSR	\$	47,493.67
To 2022 Ex Exp From 2017 Ex Exp	\$	10,008.20
To 2022 Operating From 2017 Opr	\$	46,349.60
To 2022 Revenue From 2017 Rev	\$	95,703.13
To COI 2022 From .1 Revenu 2017	\$	2,544.54
To COI 2022 From .2 DS 2017	\$	29.17
To COI 2022 From .5 Extra Exp	\$	361.34
To DS from DSR	\$	11,830.85
To DS from Rev	\$	119,105.79
To DSF Bond Pmt from DSR	\$	46.55
To DSF Bond pmt From Revenue	\$	17,988.30
To Operating from Rev	\$	7,500.00
To Rev From Special Assessment	\$	177,511.00
From 2017 DS To 2022 COI	\$	(29.17)
From 2017 DSR To 2020 DSR	\$	(47,493.67)
From 2017 Ex Exp To 2022 COI	\$	(361.34)
From 2017 Ex Exp To 2022 Ex Exp	\$	(10,008.20)
From 2017 Oper To 2022 Operatin	\$	(46,349.60)
From 2017 Rev to 2022 COI Fund	\$	(2,544.54)
From 2017 Rev To 2022 Revenue	\$	(95,703.13)
From DSR to DS	\$	(11,830.85)
From DSR to DSF Bond Pmt .2	\$	(46.55)
From Rev to DS	\$	(137,094.09)
From Rev to Operating	\$	(7,500.00)
From Special Assessment to Rev	\$	(177,511.00)

**Net Other Income**

\$0.00

**F. Summary of Ending Balance by Depository**

UMB Bank, Trust Accounts	
Cost Of Issuance	\$ 0.02
Debt Service Reserve	\$ 47,487.75
Debt Service Series	\$ -
Revenue Fund	\$ 77,718.39
Operating Fund	\$ 38,850.86
Extra Expense Fund	\$ 10,008.20
UMB Bank, Special Assessment Revenue Account	129.95
<b>Total</b>	<b>\$174,195.17</b>

**G. Statement of Indebtedness**

Series 2017 Bond Obligations  
Series 2022 Bond Obligations

	Outstanding on 01/01/2022	Issued During 2022	Retired During 2022	Outstanding on 12/31/2022
Series 2017 Bond Obligations	\$ 1,160,900.00	\$ -	\$ (1,160,900.00)	\$ -
Series 2022 Bond Obligations	\$ -	\$ 1,186,178.01	\$ -	\$ 1,186,178.01

**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.

**2022 Elm Point Commons CID Property Assessment Schedule**

Parcel ID No.	Square Footage of Parcel	Lot Number	2022 Annual Assessment
T080700004	13,068.00	1	\$1,698.84
T080700005	36,590.40	2	\$4,756.75
T080700006	51,792.84	3	\$6,733.07
T080700007	43,864.92	4	\$5,702.44
T080700008	51,183.00	5	\$6,653.79
T090700010	79,714.80	6	\$10,362.92
T090700011	34,412.40	7	\$4,473.61
T090700012	33,976.80		\$4,416.98
T090700013	15,681.60		\$2,038.61
T170700005	32,016.60	8	\$4,162.16
T170700006	103,803.48	9	\$13,494.45
A985000285	37,962.54		\$4,935.13
T210700080	62,421.48	10	\$8,114.79
T210700081	62,073.00	11	\$8,069.49
T210700082	246,593.16	12	\$32,057.11
	<b>905,155.02</b>		<b>\$117,670.15</b>