

COMPILED FINANCIAL STATEMENTS
COMMUNITY FOUNDATION OF CENTRAL MISSOURI
DECEMBER 31, 2018

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BEARD-BOEHMER & ASSOCIATES, PC
CERTIFIED PUBLIC ACCOUNTANTS
COLUMBIA, MISSOURI

January 27, 2019

ACCOUNTANTS' COMPILATION REPORT

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To the Board of Directors of
Community Foundation of Central Missouri
Columbia, Missouri

Management is responsible for the accompanying financial statements of Community Foundation of Central Missouri (a nonprofit organization), which comprise the statement of financial position as of December 31, 2018, and the related statements of activities for the year then ended in accordance with accounting principles generally accepted in the United States of America. 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.

Management has elected to omit changes in net asset classification, the statement of cash flows, changes in net asset classifications, and substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted changes in net asset classification, statement of cash flows and disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedules I – V is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly do not express an opinion, a conclusion, nor provide any assurance on such information.

The financial statements and supplementary information of Community Foundation of Central Missouri as of and prior to November 30, 2018, were subjected to a compilation engagement by other accountants, whose reports stated that they have not audited or reviewed those financial statements and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

We are not independent with respect to Community Foundation of Central Missouri.


Beard-Boehmer & Associates, PC
Columbia, MO

Community Foundation of Central Missouri
Statements of Financial Position

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	Dec 31, 18	Nov 30, 18	Dec 31, 17
ASSETS			
Current Assets			
Checking/Savings			
Checking - Commerce Bank	28,798.81	28,015.13	24,964.31
Other - Commerce Bank	633,880.18	130,728.00	691,064.29
PayPal Account	100.00	100.00	100.00
Boonville Comm Fnd (Central Bk)	586.11	586.11	760.95
Investment Funds - GKCCF	206,067.61	212,170.42	176,024.70
CFCM Community Granting Fund	95,323.74	98,858.44	103,111.88
Community Leaders Fund	17,432.39	17,146.08	7,878.12
Paul Land & J Stiers Comm Fund	31,810.04	38,211.59	25,156.60
Funds Held for Others			
Donor Advised Funds	2,422,821.09	2,250,355.49	1,936,220.41
Designated Funds	385,187.05	343,400.54	296,922.48
Field of Interest Funds	1,535,114.06	1,709,930.05	1,451,472.76
Organization/Agency Funds	2,341,410.20	2,411,862.64	2,335,007.18
Scholarship Funds	577,367.14	592,923.38	593,984.90
Total Funds Held for Others	7,261,899.54	7,308,472.10	6,613,607.73
Total Checking/Savings	8,275,898.42	7,834,287.87	7,642,668.58
Total Current Assets	8,275,898.42	7,834,287.87	7,642,668.58
Other Assets			
Donated Property Held - Resale	250,000.00	250,000.00	250,000.00
Prepaid Expenses	16,000.00	16,000.00	20,000.00
Total Other Assets	266,000.00	266,000.00	270,000.00
TOTAL ASSETS	8,541,898.42	8,100,287.87	7,912,668.58
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	0.00	0.00	20,127.24
Other Current Liabilities			
Security Deposits Held	2,000.00	2,000.00	2,000.00
CoMoGives Funds Payable	634,168.66	128,707.00	698,531.43
Funds Held for Others-	7,261,899.54	7,308,472.10	6,613,607.73
Total Other Current Liabilities	7,898,068.20	7,439,179.10	7,314,139.16
Total Current Liabilities	7,898,068.20	7,439,179.10	7,334,266.40
Total Liabilities	7,898,068.20	7,439,179.10	7,334,266.40
Equity			
Unrestricted Funds	572,835.97	572,835.97	682,452.00
Temp. Restricted Funds	5,566.21	5,566.21	5,741.05
Net Income	65,428.04	82,706.59	(109,790.87)
Total Equity	643,830.22	661,108.77	578,402.18
TOTAL LIABILITIES & EQUITY	8,541,898.42	8,100,287.87	7,912,668.58

Community Foundation of Central Missouri
Statements of Activities
January through December 2018

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	Foundation	Funds Held for Others	TOTAL
Ordinary Income/Expense			
Income			
CoMoGives Income	44,945.55	0.00	44,945.55
Consultation Income	20,000.00	0.00	20,000.00
Contributions	20,673.54	1,974,793.35	1,995,466.89
Contributions-Community Leaders	1,844.18	0.00	1,844.18
Fee Income	61,773.65	0.00	61,773.65
Land/Stiers Comm Fd-Rental Inc	22,000.00	0.00	22,000.00
InKind Support-City of Columbia	65,000.04	0.00	65,000.04
InKind Support-City of Col	12,999.96	0.00	12,999.96
Investment Income			
Interest and Dividend Income	8,262.59	152,142.48	160,405.07
Realized Gains and (Losses)	4,961.37	82,514.83	87,476.20
Unrealized Gains and (Losses)	(26,921.41)	(437,004.83)	(463,926.24)
Total Investment Income	(13,697.45)	(202,347.52)	(216,044.97)
Total Income	235,539.47	1,772,445.83	2,007,985.30
Gross Profit	235,539.47	1,772,445.83	2,007,985.30
Expense			
Administrative Fees	14,258.51	59,564.83	73,823.34
Bank & Credit Card Fees	2,468.31	0.00	2,468.31
CoMoGives Expenses	18,164.65	0.00	18,164.65
Dues and Subscriptions	590.00	0.00	590.00
Event Fee	277.53	0.00	277.53
Grants	1,918.35	1,064,589.19	1,066,507.54
InKind Exp - City - Personnel	65,000.04	0.00	65,000.04
InKind Exp - City - Operations	12,999.96	0.00	12,999.96
Insurance - Director & Officers	1,443.00	0.00	1,443.00
Marketing	784.00	0.00	784.00
Office Supplies	372.90	0.00	372.90
Postage	26.59	0.00	26.59
Professional Fees	12,326.25	0.00	12,326.25
Salary - Administrative Asst.	10,851.12	0.00	10,851.12
City of Columbia Agreement	20,000.00	0.00	20,000.00
Travel/Meetings	1,641.82	0.00	1,641.82
Travel Meals	152.61	0.00	152.61
Property Expenses			
Insurance - Property/Liability	2,815.00	0.00	2,815.00
Maintenance & Repairs	382.66	0.00	382.66
Property Taxes	3,463.29	0.00	3,463.29
Total Property Expenses	6,660.95	0.00	6,660.95
Total Expense	169,936.59	1,124,154.02	1,294,090.61
Net Ordinary Income	65,602.88	648,291.81	713,894.69
Other Income/Expense			
Other Income			
Boonville Comm Fnd Activity	(174.84)	0.00	(174.84)
Total Other Income	(174.84)	0.00	(174.84)
Other Expense			
Less - Funds Held for Others	0.00	648,291.81	648,291.81
Total Other Expense	0.00	648,291.81	648,291.81
Net Other Income	(174.84)	(648,291.81)	(648,466.65)
Net Income	65,428.04	0.00	65,428.04

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SUPPLEMENTARY INFORMATION

Community Foundation of Central Missouri
Schedule I - Statements of Activities - By Month
Foundation

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	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives Income	0.00	0.00	0.00	2,010.55	5,600.00	30,900.00	6,075.00	350.00	0.00	0.00	10.00	0.00	44,945.55
Consultation Income	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	20,000.00
Contributions	0.00	0.00	120.00	0.00	391.59	360.00	5,445.00	350.00	0.00	0.00	0.00	14,006.95	20,673.54
Contributions-Community Leaders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,244.18	0.00	100.00	500.00	0.00	1,844.18
Fee Income	5,440.77	5,453.67	5,401.29	5,478.10	5,527.10	5,549.79	5,586.56	5,694.63	5,884.87	5,840.08	5,916.79	0.00	61,773.65
Land/Stiers Comm Fd-Rental Inc	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	22,000.00
InKind Support-City of Columbia	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	65,000.04
InKind Support-City of Col	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	12,999.96
Investment Income													
Interest and Dividend Income	261.99	258.60	910.22	282.70	306.79	1,353.74	334.85	346.10	1,437.65	390.69	387.92	1,991.34	8,262.59
Realized Gains and (Losses)	0.00	769.39	147.94	(18.12)	404.19	566.29	164.59	859.08	38.89	269.34	(167.91)	1,927.69	4,961.37
Unrealized Gains and (Losses)	6,924.84	(8,758.71)	(2,780.55)	(151.55)	2,427.01	(1,959.71)	4,664.06	3,017.71	(1,636.26)	(15,304.13)	3,679.81	(17,043.93)	(26,921.41)
Total Investment Income	7,186.83	(7,730.72)	(1,722.39)	113.03	3,137.99	(39.68)	5,163.50	4,222.89	(159.72)	(14,644.10)	3,899.82	(13,124.90)	(13,697.45)
Total Income	21,127.60	6,222.95	17,298.90	16,101.68	23,156.68	45,270.11	35,770.06	20,361.70	14,225.15	4,795.98	18,826.61	12,382.05	235,539.47
Gross Profit	21,127.60	6,222.95	17,298.90	16,101.68	23,156.68	45,270.11	35,770.06	20,361.70	14,225.15	4,795.98	18,826.61	12,382.05	235,539.47
Expense													
Administrative Fees	817.34	814.12	810.96	810.66	811.47	813.57	816.43	819.66	822.23	821.39	821.18	5,279.50	14,258.51
Bank & Credit Card Fees	0.00	17.44	50.00	0.00	0.00	0.00	0.00	0.53	0.00	1.86	89.00	2,309.48	2,468.31
CoMoGives Expenses	0.00	0.00	1,176.50	0.00	0.00	600.55	0.00	3,703.80	3,930.98	0.00	129.00	8,623.82	18,164.65
Dues and Subscriptions	120.00	175.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	175.00	590.00
Event Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.53	0.00	0.00	277.53
Grants	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,898.35	1,918.35
InKind Exp - City - Personnel	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	65,000.04
InKind Exp - City - Operations	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	12,999.96
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443.00	0.00	0.00	1,443.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	59.00	200.00	0.00	300.00	225.00	0.00	784.00
Office Supplies	0.00	0.00	0.00	0.00	10.14	0.00	258.64	18.36	0.00	85.76	0.00	0.00	372.90
Postage	0.00	0.00	0.00	0.00	26.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.59
Professional Fees	0.00	1,000.00	0.00	525.00	2,450.00	525.00	0.00	1,700.00	4,525.00	26.25	525.00	1,050.00	12,326.25
Salary - Administrative Asst.	0.00	0.00	10,851.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,851.12
City of Columbia Agreement	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Travel/Meetings	0.00	0.00	0.00	0.00	671.72	0.00	0.00	0.00	0.00	0.00	0.00	970.10	1,641.82
Travel Meals	0.00	0.00	0.00	0.00	40.53	31.67	0.00	81.06	0.00	0.00	(40.00)	39.35	152.61
Property Expenses													
Insurance - Property/Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,815.00	2,815.00
Maintenance & Repairs	0.00	60.00	45.00	0.00	0.00	0.00	277.66	0.00	0.00	0.00	0.00	0.00	382.66
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,463.29	0.00	3,463.29
Total Property Expenses	0.00	60.00	45.00	0.00	0.00	0.00	277.66	0.00	0.00	0.00	3,463.29	2,815.00	6,660.95
Total Expense	27,437.34	8,566.56	19,453.58	7,835.66	10,510.45	8,590.79	7,911.73	13,023.41	15,778.21	9,455.79	11,712.47	29,660.60	169,936.59
Net Ordinary Income	(6,309.74)	(2,343.61)	(2,154.68)	8,266.02	12,646.23	36,679.32	27,858.33	7,338.29	(1,553.06)	(4,659.81)	7,114.14	(17,278.55)	65,602.88
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	(60.00)	0.00	0.00	0.00	0.00	(43.84)	(71.00)	0.00	0.00	0.00	0.00	(174.84)
Total Other Income	0.00	(60.00)	0.00	0.00	0.00	0.00	(43.84)	(71.00)	0.00	0.00	0.00	0.00	(174.84)
Net Other Income	0.00	(60.00)	0.00	0.00	0.00	0.00	(43.84)	(71.00)	0.00	0.00	0.00	0.00	(174.84)
Net Income	(6,309.74)	(2,403.61)	(2,154.68)	8,266.02	12,646.23	36,679.32	27,814.49	7,267.29	(1,553.06)	(4,659.81)	7,114.14	(17,278.55)	65,428.04

Community Foundation of Central Missouri
 Schedule II - Statements of Activities - By Month
 Funds Held for Others

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	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	TOTAL
Ordinary Income/Expense													
Income													
Contributions	39,994.55	71,788.55	36,645.08	251,245.09	168,042.80	59,987.33	23,555.00	183,669.01	169,421.42	71,438.88	312,460.57	584,545.07	1,974,793.35
Investment Income													
Interest and Dividend Income	4,598.47	5,157.09	18,217.74	5,040.84	6,067.49	23,867.22	8,201.50	7,120.86	24,759.18	7,887.45	8,395.59	32,829.05	152,142.48
Realized Gains and (Losses)	0.00	12,861.61	2,794.15	51.65	7,209.54	9,684.10	2,755.08	13,702.78	1,277.29	3,703.78	(890.40)	29,365.25	82,514.83
Unrealized Gains and (Losses)	119,998.84	(146,503.63)	(57,104.17)	(563.32)	42,112.28	(29,601.90)	76,365.62	61,687.32	(25,270.03)	(265,271.87)	59,616.71	(272,470.68)	(437,004.83)
Total Investment Income	124,597.31	(128,484.93)	(36,092.28)	4,529.17	55,389.31	3,949.42	87,322.20	82,510.96	766.44	(253,680.64)	67,121.90	(210,276.38)	(202,347.52)
Total Income	164,591.86	(56,696.38)	2,552.80	255,774.26	223,432.11	63,936.75	110,877.20	266,179.97	170,187.86	(182,241.76)	379,582.47	374,268.69	1,772,445.83
Gross Profit	164,591.86	(56,696.38)	2,552.80	255,774.26	223,432.11	63,936.75	110,877.20	266,179.97	170,187.86	(182,241.76)	379,582.47	374,268.69	1,772,445.83
Expense													
Administrative Fees	5,319.88	5,991.06	5,591.80	5,368.15	5,718.79	5,822.28	5,832.17	6,217.76	6,152.65	6,032.29	6,103.59	(4,585.59)	59,564.83
Grants	13,575.00	59,719.86	28,133.75	20,435.50	299,291.19	5,735.00	66,703.30	1,625.00	56,530.00	53,918.75	33,495.00	425,426.84	1,064,589.19
Total Expense	18,894.88	65,710.92	33,725.55	25,803.65	305,009.98	11,557.28	72,535.47	7,842.76	62,682.65	59,951.04	39,598.59	420,841.25	1,124,154.02
Net Ordinary Income	145,696.98	(122,407.30)	(31,172.75)	229,970.61	(81,577.87)	52,379.47	38,341.73	258,337.21	107,505.21	(242,192.80)	339,983.88	(46,572.56)	648,291.81
Other Income/Expense													
Other Expense													
Less - Funds Held for Others	145,696.98	(122,407.30)	(31,172.75)	229,970.61	(81,577.87)	52,379.47	38,341.73	258,337.21	107,505.21	(242,192.80)	339,983.88	(46,572.56)	648,291.81
Total Other Expense	145,696.98	(122,407.30)	(31,172.75)	229,970.61	(81,577.87)	52,379.47	38,341.73	258,337.21	107,505.21	(242,192.80)	339,983.88	(46,572.56)	648,291.81
Net Other Income	(145,696.98)	122,407.30	31,172.75	(229,970.61)	81,577.87	(52,379.47)	(38,341.73)	(258,337.21)	(107,505.21)	242,192.80	(339,983.88)	46,572.56	(648,291.81)
Net Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Community Foundation of Central Missouri
Schedule III - Statements of Activities - By Month
All Funds

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	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives Income	0.00	0.00	0.00	2,010.55	5,600.00	30,900.00	6,075.00	350.00	0.00	0.00	10.00	0.00	44,945.55
Consultation Income	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	20,000.00
Contributions	39,994.55	71,788.55	38,765.08	251,245.09	168,434.39	60,347.33	29,000.00	184,019.01	169,421.42	71,438.88	312,460.57	598,552.02	1,995,466.89
Contributions-Community Leaders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,244.18	0.00	100.00	500.00	0.00	1,844.18
Fee Income	5,440.77	5,453.67	5,401.29	5,478.10	5,527.10	5,549.79	5,586.56	5,694.63	5,884.87	5,840.08	5,916.79	0.00	61,773.65
Land/Stiers Comm Fd-Rental Inc	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	22,000.00
InKind Support-City of Columbia	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	65,000.04
InKind Support-City of Col	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	12,999.96
Investment Income													
Interest and Dividend Income	4,860.46	5,415.69	19,127.96	5,323.54	6,374.28	25,220.96	8,536.35	7,466.96	26,196.83	8,278.14	8,783.51	34,820.39	160,405.07
Realized Gains and (Losses)	0.00	13,631.00	2,942.09	33.53	7,613.73	10,250.39	2,919.67	14,561.86	1,316.18	3,973.12	(1,058.31)	31,292.94	87,476.20
Unrealized Gains and (Losses)	126,923.68	(155,262.34)	(59,884.72)	(714.87)	44,539.29	(31,561.61)	81,029.68	64,705.03	(26,906.29)	(280,576.00)	63,296.52	(289,514.61)	(463,926.24)
Total Investment Income	131,784.14	(136,215.65)	(37,814.67)	4,642.20	58,527.30	3,909.74	92,485.70	86,733.85	606.72	(268,324.74)	71,021.72	(223,401.28)	(216,044.97)
Total Income	185,719.46	(50,473.43)	19,851.70	271,875.94	246,588.79	109,206.86	146,647.26	286,541.67	184,413.01	(177,445.78)	398,409.08	386,650.74	2,007,985.30
Gross Profit	185,719.46	(50,473.43)	19,851.70	271,875.94	246,588.79	109,206.86	146,647.26	286,541.67	184,413.01	(177,445.78)	398,409.08	386,650.74	2,007,985.30
Expense													
Administrative Fees	6,137.22	6,805.18	6,402.76	6,178.81	6,530.26	6,635.85	6,648.60	7,037.42	6,974.88	6,853.68	6,924.77	693.91	73,823.34
Bank & Credit Card Fees	0.00	17.44	50.00	0.00	0.00	0.00	0.00	0.53	0.00	1.86	89.00	2,309.48	2,468.31
CoMoGives Expenses	0.00	0.00	1,176.50	0.00	0.00	600.55	0.00	3,703.80	3,930.98	0.00	129.00	8,623.82	18,164.65
Dues and Subscriptions	120.00	175.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	175.00	590.00
Event Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.53	0.00	0.00	277.53
Grants	13,575.00	59,719.86	28,153.75	20,435.50	299,291.19	5,735.00	66,703.30	1,625.00	56,530.00	53,918.75	33,495.00	427,325.19	1,066,507.54
InKind Exp - City - Personnel	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	5,416.67	65,000.04
InKind Exp - City - Operations	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	1,083.33	12,999.96
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443.00	0.00	0.00	1,443.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	59.00	200.00	0.00	300.00	225.00	0.00	784.00
Office Supplies	0.00	0.00	0.00	0.00	10.14	0.00	258.64	18.36	0.00	85.76	0.00	0.00	372.90
Postage	0.00	0.00	0.00	0.00	26.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.59
Professional Fees	0.00	1,000.00	0.00	525.00	2,450.00	525.00	0.00	1,700.00	4,525.00	26.25	525.00	1,050.00	12,326.25
Salary - Administrative Asst.	0.00	0.00	10,851.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,851.12
City of Columbia Agreement	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Travel/Meetings	0.00	0.00	0.00	0.00	671.72	0.00	0.00	0.00	0.00	0.00	0.00	970.10	1,641.82
Travel Meals	0.00	0.00	0.00	0.00	40.53	31.67	0.00	81.06	0.00	0.00	(40.00)	39.35	152.61
Property Expenses													
Insurance - Property/Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,815.00	2,815.00
Maintenance & Repairs	0.00	60.00	45.00	0.00	0.00	0.00	277.66	0.00	0.00	0.00	0.00	0.00	382.66
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,463.29	0.00	3,463.29
Total Property Expenses	0.00	60.00	45.00	0.00	0.00	0.00	277.66	0.00	0.00	0.00	3,463.29	2,815.00	6,660.95
Total Expense	46,332.22	74,277.48	53,179.13	33,639.31	315,520.43	20,148.07	80,447.20	20,866.17	78,460.86	69,406.83	51,311.06	450,501.85	1,294,090.61
Net Ordinary Income	139,387.24	(124,750.91)	(33,327.43)	238,236.63	(68,931.64)	89,058.79	66,200.06	265,675.50	105,952.15	(246,852.61)	347,098.02	(63,851.11)	713,894.69
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	(60.00)	0.00	0.00	0.00	0.00	(43.84)	(71.00)	0.00	0.00	0.00	0.00	(174.84)
Total Other Income	0.00	(60.00)	0.00	0.00	0.00	0.00	(43.84)	(71.00)	0.00	0.00	0.00	0.00	(174.84)
Other Expense													
Less - Funds Held for Others	145,696.98	(122,407.30)	(31,172.75)	229,970.61	(81,577.87)	52,379.47	38,341.73	258,337.21	107,505.21	(242,192.80)	339,983.88	(46,572.56)	648,291.81
Total Other Expense	145,696.98	(122,407.30)	(31,172.75)	229,970.61	(81,577.87)	52,379.47	38,341.73	258,337.21	107,505.21	(242,192.80)	339,983.88	(46,572.56)	648,291.81
Net Other Income	(145,696.98)	122,347.30	31,172.75	(229,970.61)	81,577.87	(52,379.47)	(38,385.57)	(258,408.21)	(107,505.21)	242,192.80	(339,983.88)	46,572.56	(648,466.65)
Net Income	(6,309.74)	(2,403.61)	(2,154.68)	8,266.02	12,646.23	36,679.32	27,814.49	7,267.29	(1,553.06)	(4,659.81)	7,114.14	(17,278.55)	65,428.04

Community Foundation of Central Missouri
Schedule IV - Statement of Activities - Budget vs. Actual
Foundation

DRAFT

	Jan - Dec 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CoMoGives Comm. Granting Funds	0.00	3,500.00	(3,500.00)	0.0%
CoMoGives Income	44,945.55	46,000.00	(1,054.45)	97.7%
Community Granting Fund Contrib	0.00	500.00	(500.00)	0.0%
Consultation Income	20,000.00	20,000.00	0.00	100.0%
Contributions	20,673.54	500.00	20,173.54	4,134.7%
Contributions-Community Leaders	1,844.18	10,000.00	(8,155.82)	18.4%
Fee Income	61,773.65	45,000.00	16,773.65	137.3%
Land/Stiers Comm Fd-Rental Inc	22,000.00	24,000.00	(2,000.00)	91.7%
InKind Support-City of Columbia	65,000.04	65,000.00	0.04	100.0%
InKind Support-City of Col	12,999.96	13,000.00	(0.04)	100.0%
Investment Income				
Interest and Dividend Income	8,262.59	2,800.00	5,462.59	295.1%
Realized Gains and (Losses)	4,961.37	500.00	4,461.37	992.3%
Unrealized Gains and (Losses)	(26,921.41)	5,500.00	(32,421.41)	(489.5)%
Total Investment Income	(13,697.45)	8,800.00	(22,497.45)	(155.7)%
Total Income	235,539.47	236,300.00	(760.53)	99.7%
Gross Profit	235,539.47	236,300.00	(760.53)	99.7%
Expense				
Administrative Fees	14,258.51	8,250.00	6,008.51	172.8%
Bank & Credit Card Fees	2,468.31	60.00	2,408.31	4,113.9%
CoMoGives Expenses	18,164.65	38,000.00	(19,835.35)	47.8%
Dues and Subscriptions	590.00	795.00	(205.00)	74.2%
Event Fee	277.53	0.00	277.53	100.0%
Grants	1,918.35	11,000.00	(9,081.65)	17.4%
InKind Exp - City - Personnel	65,000.04	65,000.00	0.04	100.0%
InKind Exp - City - Operations	12,999.96	13,000.00	(0.04)	100.0%
Insurance - Director & Officers	1,443.00	1,875.00	(432.00)	77.0%
Insurance - Property	0.00	503.00	(503.00)	0.0%
Marketing	784.00	4,000.00	(3,216.00)	19.6%
Office Supplies	372.90	2,000.00	(1,627.10)	18.6%
Postage	26.59	0.00	26.59	100.0%
Professional Fees	12,326.25	15,500.00	(3,173.75)	79.5%
Professional Relationship Bldg	0.00	1,000.00	(1,000.00)	0.0%
Salary - Administrative Asst.	10,851.12	15,000.00	(4,148.88)	72.3%
City of Columbia Agreement	20,000.00	20,000.00	0.00	100.0%
Travel/Meetings	1,641.82	2,350.00	(708.18)	69.9%
Travel Meals	152.61	0.00	152.61	100.0%
Property Expenses				
Insurance - Property/Liability	2,815.00	3,451.00	(636.00)	81.6%
Maintenance & Repairs	382.66	2,400.00	(2,017.34)	15.9%
Property Taxes	3,463.29	3,300.00	163.29	104.9%
Total Property Expenses	6,660.95	9,151.00	(2,490.05)	72.8%
Total Expense	169,936.59	207,484.00	(37,547.41)	81.9%
Net Ordinary Income	65,602.88	28,816.00	36,786.88	227.7%
Other Income/Expense				
Other Income				
Boonville Comm Fnd Activity	(174.84)	0.00	(174.84)	100.0%
Total Other Income	(174.84)	0.00	(174.84)	100.0%
Net Other Income	(174.84)	0.00	(174.84)	100.0%
Net Income	65,428.04	28,816.00	36,612.04	227.1%

Community Foundation of Central Missouri
Schedule V - Statement of Activities - Budget vs. Actual
Funds Held for Others

DRAFT

	<u>Jan - Dec 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Contributions	1,974,793.35	1,250,000.00	724,793.35	158.0%
Investment Income				
Interest and Dividend Income	152,142.48	80,000.00	72,142.48	190.2%
Realized Gains and (Losses)	82,514.83	55,000.00	27,514.83	150.0%
Unrealized Gains and (Losses)	(437,004.83)	165,000.00	(602,004.83)	(264.9)%
Total Investment Income	<u>(202,347.52)</u>	<u>300,000.00</u>	<u>(502,347.52)</u>	<u>(67.4)%</u>
Total Income	<u>1,772,445.83</u>	<u>1,550,000.00</u>	<u>222,445.83</u>	<u>114.4%</u>
Gross Profit	<u>1,772,445.83</u>	<u>1,550,000.00</u>	<u>222,445.83</u>	<u>114.4%</u>
Expense				
Administrative Fees	59,564.83	52,000.00	7,564.83	114.5%
Grants	1,064,589.19	600,000.00	464,589.19	177.4%
Total Expense	<u>1,124,154.02</u>	<u>652,000.00</u>	<u>472,154.02</u>	<u>172.4%</u>
Net Ordinary Income	<u>648,291.81</u>	<u>898,000.00</u>	<u>(249,708.19)</u>	<u>72.2%</u>
Other Income/Expense				
Other Expense				
Less - Funds Held for Others	648,291.81	898,000.00	(249,708.19)	72.2%
Total Other Expense	<u>648,291.81</u>	<u>898,000.00</u>	<u>(249,708.19)</u>	<u>72.2%</u>
Net Other Income	<u>(648,291.81)</u>	<u>(898,000.00)</u>	<u>249,708.19</u>	<u>72.2%</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>