

COMMUNITY FOUNDATION OF CENTRAL MISSOURI

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2017



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT



GERDING, KORTE & CHITWOOD CPAS
Professional Corporation
Certified Public Accountants

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

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Columbia, MO 65201
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Management is responsible for the accompanying financial statements of Community Foundation of Central Missouri, (a Non-Profit Organization), which comprise the statements of financial position as of December 31, 2017 and December 31, 2016, and the related statements of activities for the twelve months ended December 31, 2017 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 substantially all of the disclosures, the presentation of changes in net assets by classification within the statement of activities and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures, presentation of changes in net assets by classification within the statement of activities and statement of cash flows were included in the financial statements, they might influence the user's conclusions about Community Foundation of Central Missouri's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in Schedules I - VI 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 supplementary information.

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

Gerding, Korte & Chitwood
Gerding, Korte & Chitwood, PC, CPA's

March 21, 2018

PARTNERS

Fred W. Korte, Jr.
Joseph E. Chitwood
Travis W. Hundley
Jeffrey A. Chitwood
Amy L. Watson
Heidi N. Ross

PARTNER EMERITUS

Robert A. Gerding

Community Foundation of Central Missouri

Statements of Financial Position

	Dec 31, 17	Dec 31, 16
ASSETS		
Current Assets		
Checking/Savings		
Checking - Commerce Bank	24,964.31	33,554.05
Other - Commerce Bank	691,064.29	559,609.33
PayPal Account	100.00	100.00
Boonville Comm Fnd (Central Bk)	760.95	940.00
Investment Funds - GKCCF	176,024.70	107,986.69
CFCM Community Granting Fund	103,111.88	87,076.65
Community Leaders Fund	7,878.12	1,969.70
Paul Land & J Stiers Comm Fund	25,156.60	0.00
Funds Held for Others		
Donor Advised Funds	1,936,220.41	1,739,737.22
Designated Funds	296,922.48	227,661.51
Field of Interest Funds	1,429,754.80	955,423.97
Organization/Agency Funds	2,335,007.18	1,489,456.68
Scholarship Funds	593,984.90	360,027.19
Total Funds Held for Others	6,591,889.77	4,772,306.57
Total Checking/Savings	7,620,950.62	5,563,542.99
Accounts Receivable		
Accounts Receivable	0.00	5,000.00
Total Accounts Receivable	0.00	5,000.00
Total Current Assets	7,620,950.62	5,568,542.99
Other Assets		
Donated Property Held - Resale	455,000.00	455,000.00
Prepaid Expenses	20,000.00	16,000.00
Total Other Assets	475,000.00	471,000.00
TOTAL ASSETS	8,095,950.62	6,039,542.99
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	20,127.24	28,492.11
Total Accounts Payable	20,127.24	28,492.11
Other Current Liabilities		
Security Deposits Held	2,000.00	2,000.00
CoMoGives Funds Payable	698,531.43	548,551.26
Funds Held for Others-	6,591,889.77	4,772,306.57
Total Other Current Liabilities	7,292,421.20	5,322,857.83
Total Current Liabilities	7,312,548.44	5,351,349.94
Total Liabilities	7,312,548.44	5,351,349.94
Equity		
Temp. Restricted Funds	5,741.05	940.00
Unrestricted Funds	682,452.00	187,109.27
Net Income	95,209.13	500,143.78
Total Equity	783,402.18	688,193.05
TOTAL LIABILITIES & EQUITY	8,095,950.62	6,039,542.99

See Accountants' Compilation Report

Community Foundation of Central Missouri
Statements of Activities
January through December 2017

	Foundation	Funds Held for Others	TOTAL
Ordinary Income/Expense			
Income			
CoMoGives Comm. Granting Funds	2,480.10	0.00	2,480.10
CoMoGives Income	47,600.00	0.00	47,600.00
Community Granting Fund Contrib	1,000.00	0.00	1,000.00
Consultation Income	20,000.00	0.00	20,000.00
Contributions	2,505.00	1,959,612.92	1,962,117.92
Contributions-Community Leaders	14,555.00	0.00	14,555.00
Fee Income	53,958.18	0.00	53,958.18
Land/Stiers Comm Fd-Rental Inc	24,000.00	0.00	24,000.00
InKind Support-City of Columbia	65,000.04	0.00	65,000.04
InKind Support-City of Col	15,000.00	0.00	15,000.00
Investment Income			
Interest and Dividend Income	5,699.51	102,053.93	107,753.44
Realized Gains and (Losses)	3,484.40	66,205.54	69,689.94
Unrealized Gains and (Losses)	19,363.33	359,981.76	379,345.09
Total Investment Income	<u>28,547.24</u>	<u>528,241.23</u>	<u>556,788.47</u>
Total Income	<u>274,645.56</u>	<u>2,487,854.15</u>	<u>2,762,499.71</u>
Gross Profit	274,645.56	2,487,854.15	2,762,499.71
Expense			
Administrative Fees	8,966.00	56,350.62	65,316.62
Bank & Credit Card Fees	223.29	0.00	223.29
CoMoGives Expenses	22,151.05	0.00	22,151.05
CoMoGives Grants	15,500.00	0.00	15,500.00
Dues and Subscriptions	415.00	0.00	415.00
Grants	10,450.00	611,920.33	622,370.33
InKind Exp - City - Personnel	65,000.04	0.00	65,000.04
InKind Exp - City - Operations	15,000.00	0.00	15,000.00
Insurance - Director & Officers	1,373.00	0.00	1,373.00
Marketing	253.08	0.00	253.08
Office Supplies	0.99	0.00	0.99
Professional Fees	12,265.00	0.00	12,265.00
City of Columbia Agreement	17,964.00	0.00	17,964.00
Travel/Meetings	1,168.57	0.00	1,168.57
Travel Meals	41.02	0.00	41.02
Property Expenses			
Insurance - Property/Liability	4,587.00	0.00	4,587.00
Maintenance & Repairs	368.37	0.00	368.37
Property Taxes	3,530.97	0.00	3,530.97
Total Property Expenses	<u>8,486.34</u>	<u>0.00</u>	<u>8,486.34</u>
Total Expense	<u>179,257.38</u>	<u>668,270.95</u>	<u>847,528.33</u>
Net Ordinary Income	95,388.18	1,819,583.20	1,914,971.38
Other Income/Expense			
Other Income			
Boonville Comm Fnd Activity	(179.05)	0.00	(179.05)
Total Other Income	(179.05)	0.00	(179.05)
Other Expense			
Less - Funds Held for Others	0.00	1,819,583.20	1,819,583.20
Total Other Expense	0.00	1,819,583.20	1,819,583.20
Net Other Income	(179.05)	(1,819,583.20)	(1,819,762.25)
Net Income	<u>95,209.13</u>	<u>0.00</u>	<u>95,209.13</u>

See Accountants' Compilation Report

**SUPPLEMENTARY
INFORMATION**

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

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives Comm. Granting Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,480.10	2,480.10
CoMoGives Income	0.00	0.00	0.00	0.00	10,150.00	20,425.00	10,675.00	5,350.00	1,000.00	0.00	0.00	0.00	47,600.00
Community Granting Fund Contrib	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Consultation Income	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Contributions	0.00	0.00	2,500.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,505.00
Contributions-Community Leaders	0.00	0.00	0.00	0.00	6,100.00	600.00	500.00	150.00	0.00	0.00	1,000.00	6,205.00	14,555.00
Fee Income	3,986.32	4,055.37	4,113.58	4,244.70	4,414.40	4,565.02	4,580.68	4,571.70	4,636.16	4,708.79	4,873.40	5,208.06	53,958.18
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	2,000.00	24,000.00
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	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
Investment Income													
Interest and Dividend Income	158.84	165.19	684.92	191.76	202.22	956.91	219.80	229.54	945.10	244.58	245.11	1,455.54	5,699.51
Realized Gains and (Losses)	(28.24)	148.11	8.57	763.95	52.68	(6.13)	4.46	171.85	265.17	615.67	890.09	598.22	3,484.40
Unrealized Gains and (Losses)	2,475.89	3,460.86	149.67	1,305.66	2,153.39	(178.66)	3,359.02	714.07	1,517.64	2,217.19	1,998.50	190.10	19,363.33
Total Investment Income	2,606.49	3,774.16	843.16	2,261.37	2,408.29	772.12	3,583.28	1,115.46	2,727.91	3,077.44	3,133.70	2,243.86	28,547.24
Total Income	15,259.48	16,496.20	21,123.41	15,172.74	32,744.36	40,028.81	28,005.63	19,853.83	22,030.74	16,452.90	17,673.77	29,803.69	274,645.56
Gross Profit	15,259.48	16,496.20	21,123.41	15,172.74	32,744.36	40,028.81	28,005.63	19,853.83	22,030.74	16,452.90	17,673.77	29,803.69	274,645.56
Expense													
Administrative Fees	739.71	742.48	744.92	745.40	746.55	747.42	748.04	748.71	749.21	749.99	751.23	752.34	8,966.00
Bank & Credit Card Fees	55.01	22.10	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	145.68	223.29
CoMoGives Expenses	1,573.45	0.00	0.00	221.00	45.00	855.00	0.00	823.80	252.50	1,102.50	9,475.00	7,802.80	22,151.05
CoMoGives Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,500.00	15,500.00
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	0.00	415.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,450.00	(1,000.00)	10,000.00	10,450.00
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	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,373.00	0.00	0.00	0.00	0.00	1,373.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.76	0.00	0.00	0.00	242.32	253.08
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	0.00	0.00	0.00	0.99
Professional Fees	0.00	425.00	0.00	2,000.00	500.00	500.00	2,475.00	500.00	4,000.00	500.00	0.00	1,365.00	12,265.00
City of Columbia Agreement	16,000.00	0.00	0.00	0.00	0.00	1,964.00	0.00	0.00	0.00	0.00	0.00	0.00	17,964.00
Travel/Meetings	126.26	0.00	0.00	0.00	0.00	536.61	0.00	0.00	0.00	505.70	0.00	0.00	1,168.57
Travel Meals	0.00	0.00	0.00	0.00	0.00	14.22	0.00	0.00	17.20	9.60	0.00	0.00	41.02
Property Expenses													
Insurance - Property/Liability	1,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,791.00	0.00	4,587.00
Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.37	0.00	0.00	0.00	0.00	368.37
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,530.97	0.00	3,530.97
Total Property Expenses	1,796.00	0.00	0.00	0.00	0.00	0.00	0.00	368.37	0.00	0.00	6,321.97	0.00	8,486.34
Total Expense	27,077.10	8,031.25	7,411.59	9,633.07	7,958.22	11,404.42	9,889.71	10,491.31	11,686.57	10,984.46	22,214.87	42,474.81	179,257.38
Net Ordinary Income	(11,817.62)	8,464.95	13,711.82	5,539.67	24,786.14	28,624.39	18,115.92	9,362.52	10,344.17	5,468.44	(4,541.10)	(12,671.12)	95,388.18
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	0.00	(60.00)	0.00	(119.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179.05)
Total Other Income	0.00	0.00	(60.00)	0.00	(119.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179.05)
Net Other Income	0.00	0.00	(60.00)	0.00	(119.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179.05)
Net Income	(11,817.62)	8,464.95	13,651.82	5,539.67	24,667.09	28,624.39	18,115.92	9,362.52	10,344.17	5,468.44	(4,541.10)	(12,671.12)	95,209.13

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

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	TOTAL
Ordinary Income/Expense													
Income													
Contributions	5,500.00	81,507.41	51,820.70	256,930.32	152,654.84	157,085.66	6,113.78	157,664.75	33,470.00	106,834.80	424,736.81	525,293.85	1,959,612.92
Investment Income													
Interest and Dividend Income	3,072.50	3,027.90	13,156.59	3,350.27	3,567.36	15,606.07	5,702.00	3,898.70	16,864.12	4,209.76	4,174.61	25,424.05	102,053.93
Realized Gains and (Losses)	(518.35)	2,627.31	(3.02)	12,714.83	890.77	14.38	410.85	2,669.29	4,189.38	9,407.23	16,961.55	16,841.32	66,205.54
Unrealized Gains and (Losses)	51,164.53	69,114.33	4,055.55	25,730.38	40,943.92	(2,352.40)	59,792.66	10,036.80	31,123.79	39,249.86	35,682.32	(4,560.16)	359,981.76
Total Investment Income	53,718.68	74,769.54	17,209.12	41,795.48	45,402.05	13,268.05	65,905.71	16,604.79	52,177.29	52,866.85	56,818.48	37,705.19	528,241.23
Total Income	59,218.68	156,276.95	69,029.82	298,725.80	198,056.89	170,353.71	72,019.49	174,269.54	85,647.29	159,701.65	481,555.29	562,999.04	2,487,854.15
Gross Profit	59,218.68	156,276.95	69,029.82	298,725.80	198,056.89	170,353.71	72,019.49	174,269.54	85,647.29	159,701.65	481,555.29	562,999.04	2,487,854.15
Expense													
Administrative Fees	4,195.74	4,231.39	4,283.99	4,441.49	4,618.82	4,463.55	5,076.17	4,772.05	4,831.08	4,901.21	5,071.50	5,463.63	56,350.62
Grants	21,976.89	14,730.29	6,650.00	54,563.55	19,692.30	7,325.00	165,225.86	23,107.00	91,855.09	4,850.00	193,944.35	8,000.00	611,920.33
Total Expense	26,172.63	18,961.68	10,933.99	59,005.04	24,311.12	11,788.55	170,302.03	27,879.05	96,686.17	9,751.21	199,015.85	13,463.63	668,270.95
Net Ordinary Income	33,046.05	137,315.27	58,095.83	239,720.76	173,745.77	158,565.16	(98,282.54)	146,390.49	(11,038.88)	149,950.44	282,539.44	549,535.41	1,819,583.20
Other Income/Expense													
Other Expense													
Less - Funds Held for Others	33,046.05	137,315.27	58,095.83	239,720.76	173,745.77	158,565.16	(98,282.54)	146,390.49	(11,038.88)	149,950.44	282,539.44	549,535.41	1,819,583.20
Total Other Expense	33,046.05	137,315.27	58,095.83	239,720.76	173,745.77	158,565.16	(98,282.54)	146,390.49	(11,038.88)	149,950.44	282,539.44	549,535.41	1,819,583.20
Net Other Income	(33,046.05)	(137,315.27)	(58,095.83)	(239,720.76)	(173,745.77)	(158,565.16)	98,282.54	(146,390.49)	11,038.88	(149,950.44)	(282,539.44)	(549,535.41)	(1,819,583.20)
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

	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives Comm. Granting Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,480.10	2,480.10
CoMoGives Income	0.00	0.00	0.00	0.00	10,150.00	20,425.00	10,675.00	5,350.00	1,000.00	0.00	0.00	0.00	47,600.00
Community Granting Fund Contrib	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
Consultation Income	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	20,000.00
Contributions	5,500.00	81,507.41	54,320.70	256,930.32	152,659.84	157,085.66	6,113.78	157,664.75	33,470.00	106,834.80	424,736.81	525,293.85	1,962,117.92
Contributions-Community Leaders	0.00	0.00	0.00	0.00	6,100.00	600.00	500.00	150.00	0.00	0.00	1,000.00	6,205.00	14,555.00
Fee Income	3,986.32	4,055.37	4,113.58	4,244.70	4,414.40	4,565.02	4,580.68	4,571.70	4,636.16	4,708.79	4,873.40	5,208.06	53,958.18
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	2,000.00	24,000.00
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	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
Investment Income													
Interest and Dividend Income	3,231.34	3,193.09	13,841.51	3,542.03	3,769.58	16,562.98	5,921.80	4,128.24	17,809.22	4,454.34	4,419.72	26,879.59	107,753.44
Realized Gains and (Losses)	(546.59)	2,775.42	5.55	13,478.78	943.45	8.25	415.31	2,841.14	4,454.55	10,022.90	17,851.64	17,439.54	69,689.94
Unrealized Gains and (Losses)	53,640.42	72,575.19	4,205.22	27,036.04	43,097.31	(2,531.06)	63,151.88	10,750.87	32,641.43	41,467.05	37,680.82	(4,370.08)	379,345.09
Total Investment Income	56,325.17	78,543.70	18,052.28	44,056.85	47,810.34	14,040.17	69,488.99	17,720.25	54,905.20	55,944.29	59,952.18	39,949.05	556,788.47
Total Income	74,478.16	172,773.15	90,153.23	313,898.54	230,801.25	210,382.52	100,025.12	194,123.37	107,678.03	176,154.55	499,229.06	592,802.73	2,762,499.71
Gross Profit	74,478.16	172,773.15	90,153.23	313,898.54	230,801.25	210,382.52	100,025.12	194,123.37	107,678.03	176,154.55	499,229.06	592,802.73	2,762,499.71
Expense													
Administrative Fees	4,935.45	4,973.87	5,028.91	5,186.89	5,365.37	5,210.97	5,824.21	5,520.76	5,580.29	5,651.20	5,822.73	6,215.97	65,316.62
Bank & Credit Card Fees	55.01	22.10	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	145.68	223.29
CoMoGives Expenses	1,573.45	0.00	0.00	221.00	45.00	855.00	0.00	823.80	252.50	1,102.50	9,475.00	7,802.80	22,151.05
CoMoGives Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,500.00	15,500.00
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	0.00	415.00
Grants	21,976.89	14,730.29	6,650.00	54,563.55	19,692.30	7,325.00	165,225.86	23,107.00	91,855.09	6,300.00	192,944.35	18,000.00	622,370.33
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	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	15,000.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,373.00	0.00	0.00	0.00	0.00	1,373.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.76	0.00	0.00	0.00	242.32	253.08
Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.99	0.00	0.00	0.00	0.99
Professional Fees	0.00	425.00	0.00	2,000.00	500.00	500.00	2,475.00	500.00	4,000.00	500.00	0.00	1,365.00	12,265.00
City of Columbia Agreement	16,000.00	0.00	0.00	0.00	0.00	1,964.00	0.00	0.00	0.00	0.00	0.00	0.00	17,964.00
Travel/Meetings	126.26	0.00	0.00	0.00	0.00	536.61	0.00	0.00	0.00	505.70	0.00	0.00	1,168.57
Travel Meals	0.00	0.00	0.00	0.00	0.00	14.22	0.00	0.00	17.20	9.60	0.00	0.00	41.02
Property Expenses													
Insurance - Property/Liability	1,796.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,791.00	0.00	4,587.00
Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.37	0.00	0.00	0.00	0.00	368.37
Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,530.97	0.00	3,530.97
Total Property Expenses	1,796.00	0.00	0.00	0.00	0.00	0.00	0.00	368.37	0.00	0.00	6,321.97	0.00	8,486.34
Total Expense	53,249.73	26,992.93	18,345.58	68,638.11	32,269.34	23,192.97	180,191.74	38,370.36	108,372.74	20,735.67	221,230.72	55,938.44	847,528.33
Net Ordinary Income	21,228.43	145,780.22	71,807.65	245,260.43	198,531.91	187,189.55	(80,166.62)	155,753.01	(694.71)	155,418.88	277,998.34	536,864.29	1,914,971.38
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	0.00	(60.00)	0.00	(119.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179.05)
Total Other Income	0.00	0.00	(60.00)	0.00	(119.05)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(179.05)
Other Expense													
Less - Funds Held for Others	33,046.05	137,315.27	58,095.83	239,720.76	173,745.77	158,565.16	(98,282.54)	146,390.49	(11,038.88)	149,950.44	282,539.44	549,535.41	1,819,583.20
Total Other Expense	33,046.05	137,315.27	58,095.83	239,720.76	173,745.77	158,565.16	(98,282.54)	146,390.49	(11,038.88)	149,950.44	282,539.44	549,535.41	1,819,583.20
Net Other Income	(33,046.05)	(137,315.27)	(58,155.83)	(239,720.76)	(173,864.82)	(158,565.16)	98,282.54	(146,390.49)	11,038.88	(149,950.44)	(282,539.44)	(549,535.41)	(1,819,762.25)
Net Income	(11,817.62)	8,464.95	13,651.82	5,539.67	24,667.09	28,624.39	18,115.92	9,362.52	10,344.17	5,468.44	(4,541.10)	(12,671.12)	95,209.13

See Accountants' Compilation Report

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

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CoMoGives Comm. Granting Funds	2,480.10	0.00	2,480.10	100.0%
CoMoGives Income	47,600.00	36,950.00	10,650.00	128.8%
Community Granting Fund Contrib	1,000.00	3,000.00	(2,000.00)	33.3%
Consultation Income	20,000.00	20,000.00	0.00	100.0%
Contributions	2,505.00	0.00	2,505.00	100.0%
Contributions-Community Leaders	14,555.00	0.00	14,555.00	100.0%
Fee Income	53,958.18	41,500.00	12,458.18	130.0%
Land/Stiers Comm Fd-Rental Inc	24,000.00	24,000.00	0.00	100.0%
InKind Support-City of Columbia	65,000.04	65,000.00	0.04	100.0%
InKind Support-City of Col	15,000.00	15,000.00	0.00	100.0%
Investment Income				
Interest and Dividend Income	5,699.51	2,800.00	2,899.51	203.6%
Realized Gains and (Losses)	3,484.40	500.00	2,984.40	696.9%
Unrealized Gains and (Losses)	19,363.33	5,500.00	13,863.33	352.1%
Total Investment Income	<u>28,547.24</u>	<u>8,800.00</u>	<u>19,747.24</u>	<u>324.4%</u>
Total Income	<u>274,645.56</u>	<u>214,250.00</u>	<u>60,395.56</u>	<u>128.2%</u>
Gross Profit	274,645.56	214,250.00	60,395.56	128.2%
Expense				
Administrative Fees	8,966.00	7,500.00	1,466.00	119.5%
Bank & Credit Card Fees	223.29	60.00	163.29	372.2%
CoMoGives Expenses	22,151.05	27,000.00	(4,848.95)	82.0%
CoMoGives Grants	15,500.00	0.00	15,500.00	100.0%
Dues and Subscriptions	415.00	795.00	(380.00)	52.2%
Grants	10,450.00	8,000.00	2,450.00	130.6%
InKind Exp - City - Personnel	65,000.04	65,000.00	0.04	100.0%
InKind Exp - City - Operations	15,000.00	15,000.00	0.00	100.0%
Insurance - Director & Officers	1,373.00	1,875.00	(502.00)	73.2%
Insurance - Property	0.00	503.00	(503.00)	0.0%
Marketing	253.08	3,000.00	(2,746.92)	8.4%
Office Supplies	0.99	250.00	(249.01)	0.4%
Postage	0.00	30.00	(30.00)	0.0%
Professional Fees	12,265.00	13,000.00	(735.00)	94.3%
Professional Relationship Bldg	0.00	1,000.00	(1,000.00)	0.0%
Salary - Administrative Asst.	0.00	15,000.00	(15,000.00)	0.0%
City of Columbia Agreement	17,964.00	16,000.00	1,964.00	112.3%
Travel/Meetings	1,168.57	2,000.00	(831.43)	58.4%
Travel Meals	41.02	350.00	(308.98)	11.7%
Property Expenses				
Insurance - Property/Liability	4,587.00	3,300.00	1,287.00	139.0%
Maintenance & Repairs	368.37	2,400.00	(2,031.63)	15.3%
Property Taxes	3,530.97	3,451.00	79.97	102.3%
Total Property Expenses	<u>8,486.34</u>	<u>9,151.00</u>	<u>(664.66)</u>	<u>92.7%</u>
Total Expense	<u>179,257.38</u>	<u>185,514.00</u>	<u>(6,256.62)</u>	<u>96.6%</u>
Net Ordinary Income	95,388.18	28,736.00	66,652.18	331.9%
Other Income/Expense				
Other Income				
Boonville Comm Fnd Activity	(179.05)	0.00	(179.05)	100.0%
Total Other Income	<u>(179.05)</u>	<u>0.00</u>	<u>(179.05)</u>	<u>100.0%</u>
Net Other Income	<u>(179.05)</u>	<u>0.00</u>	<u>(179.05)</u>	<u>100.0%</u>
Net Income	<u><u>95,209.13</u></u>	<u><u>28,736.00</u></u>	<u><u>66,473.13</u></u>	<u><u>331.3%</u></u>

See Accountants' Compilation Report

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

	Jan - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions	1,959,612.92	1,000,000.00	959,612.92	196.0%
Investment Income				
Interest and Dividend Income	102,053.93	206,000.00	(103,946.07)	49.5%
Realized Gains and (Losses)	66,205.54	0.00	66,205.54	100.0%
Unrealized Gains and (Losses)	359,981.76	0.00	359,981.76	100.0%
Total Investment Income	528,241.23	206,000.00	322,241.23	256.4%
Total Income	2,487,854.15	1,206,000.00	1,281,854.15	206.3%
Gross Profit	2,487,854.15	1,206,000.00	1,281,854.15	206.3%
Expense				
Administrative Fees	56,350.62	51,000.00	5,350.62	110.5%
Grants	611,920.33	610,000.00	1,920.33	100.3%
Total Expense	668,270.95	661,000.00	7,270.95	101.1%
Net Ordinary Income	1,819,583.20	545,000.00	1,274,583.20	333.9%
Other Income/Expense				
Other Expense				
Less - Funds Held for Others	1,819,583.20	545,000.00	1,274,583.20	333.9%
Total Other Expense	1,819,583.20	545,000.00	1,274,583.20	333.9%
Net Other Income	(1,819,583.20)	(545,000.00)	(1,274,583.20)	333.9%
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>