

COMMUNITY FOUNDATION OF CENTRAL MISSOURI

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2022



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANT'S COMPILATION REPORT



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

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

20 South Fifth Street
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, 2022, November 30, 2022 and December 31, 2021, and the related statements of activities for the twelve months ended December 31, 2022 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 - VII 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
Columbia, Missouri
May 17, 2023

PARTNERS

Joseph E. Chitwood

Travis W. Hundley

Jeffrey A. Chitwood

Amy L. Watson

Benjamin E. Carrier

PARTNERS EMERITI

Robert A. Gerding

Fred W. Korte, Jr.

Community Foundation of Central Missouri

Statements of Financial Position

	Dec 31, 22	Nov 30, 22	Dec 31, 21
ASSETS			
Current Assets			
Checking/Savings			
Commerce Bank 8712	14,485.08	14,485.08	50.00
Commerce Bank - Checking 6707	12,138.22	11,087.63	12,916.09
Commerce Bank - Other 4971	1,913,718.45	283,713.42	1,889,973.79
Commerce - Covid Account	2,169.73	2,169.73	5,169.73
Commerce Bank - Intermediary	680,292.01	26,148.27	0.00
PayPal Account	100.00	100.00	100.00
Boonville Comm Fnd (Central Bk)	1,241.47	1,241.47	341.47
Investment Funds - GKCCF	438,171.42	443,671.91	394,468.49
CFCM Community Granting Fund	103,320.91	108,722.93	139,505.40
Community Leaders Fund	54,319.45	53,621.94	45,569.87
COVID-19 Regional Relief Fund	7,683.19	7,716.53	7,113.00
Paul Land & J Stiers Comm Fund	215,587.28	215,798.05	268,984.48
Funds Held for Others	11,953,915.94	11,720,223.97	12,509,222.27
Total Checking/Savings	15,397,143.15	12,888,700.93	15,273,414.59
Accounts Receivable			
Accounts Receivable	0.00	0.00	10,000.00
Total Accounts Receivable	0.00	0.00	10,000.00
Other Current Assets			
Due from Fund	0.00	45,800.00	0.00
Funds Receivable	1,835.20	1,436.95	11,731.54
Total Other Current Assets	1,835.20	47,236.95	11,731.54
Total Current Assets	15,398,978.35	12,935,937.88	15,295,146.13
Other Assets			
Prepaid Expenses	33,426.41	37,140.46	42,446.25
Total Other Assets	33,426.41	37,140.46	42,446.25
TOTAL ASSETS	15,432,404.76	12,973,078.34	15,337,592.38
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Funds Payable	1,835.20	1,436.95	11,731.54
Accounts Payable	18,524.54	0.00	18,000.00
Total Accounts Payable	20,359.74	1,436.95	29,731.54
Other Current Liabilities			
Due to Intermediary Acct	906,682.46	252,538.72	0.00
Due to CFCM	0.00	45,800.00	0.00
CoMoGives Funds Payable	1,877,629.69	248,012.91	1,859,660.15
Custodial Funds	2,434,156.14	2,452,735.10	2,607,763.04
Total Other Current Liabilities	5,218,468.29	2,999,086.73	4,467,423.19
Total Current Liabilities	5,238,828.03	3,000,523.68	4,497,154.73
Total Liabilities	5,238,828.03	3,000,523.68	4,497,154.73
Equity			
Without Donor Restrictions	9,977,726.93	9,861,292.41	8,310,849.88
With Donor Restrictions	862,061.49	978,496.01	729,021.80
With Donor Restrictions-CRP	649.23	649.23	0.00
Net Income	(646,860.92)	(867,882.99)	1,800,565.97
Total Equity	10,193,576.73	9,972,554.66	10,840,437.65
TOTAL LIABILITIES & EQUITY	15,432,404.76	12,973,078.34	15,337,592.38

See Accountant's Compilation Report

Community Foundation of Central Missouri
Statements of Activities
January through December 2022

	Agency	Foundation	Funds Held for Others	TOTAL
Ordinary Income/Expense				
Income				
CoMoGives				
CoMoGives Sponsorship	0.00	10,000.00	0.00	10,000.00
CoMoGives Income	0.00	50,311.74	0.00	50,311.74
Total CoMoGives	0.00	60,311.74	0.00	60,311.74
Consultation Income	0.00	20,000.00	0.00	20,000.00
Contributions				
Contributions - CFCMO				
CFCMO - Investments Fund	0.00	32,329.81	0.00	32,329.81
CFCMO - Checking	0.00	2,989.00	0.00	2,989.00
Total Contributions - CFCMO	0.00	35,318.81	0.00	35,318.81
Contributions - COVID				
COVID - Greater Horizons Fund	0.00	659.86	0.00	659.86
Total Contributions - COVID	0.00	659.86	0.00	659.86
Contributions - Other Funds	525,424.34	860.00	3,392,672.37	3,918,956.71
CRP Contributions	0.00	2,000.00	0.00	2,000.00
Total Contributions	525,424.34	38,838.67	3,392,672.37	3,956,935.38
Fee Income-Investment Activity	0.00	121,792.34	0.00	121,792.34
InKind Support-City of Columbia	0.00	75,000.00	0.00	75,000.00
InKind Support-City of Col	0.00	12,000.00	0.00	12,000.00
Investment Income				
Interest and Dividend Income	34,232.33	10,755.21	117,990.67	162,978.21
Realized Gains and (Losses)	23,814.13	9,724.31	99,058.16	132,596.60
Unrealized Gains and (Losses)	(514,027.66)	(179,299.61)	(1,750,265.61)	(2,443,592.88)
Total Investment Income	(455,981.20)	(158,820.09)	(1,533,216.78)	(2,148,018.07)
Total Income	69,443.14	169,122.66	1,859,455.59	2,098,021.39
Gross Profit	69,443.14	169,122.66	1,859,455.59	2,098,021.39
Expense				
Administrative Fees				
Admin Fees-Other Funds	27,975.35	0.00	102,183.12	130,158.47
Admin Fees-Greater Horizons	0.00	14,794.97	0.00	14,794.97
Admin Fees-CFCM Funds	0.00	13,316.04	0.00	13,316.04
Total Administrative Fees	27,975.35	28,111.01	102,183.12	158,269.48
Bank & Credit Card Fees	0.00	644.03	0.00	644.03
CoMoGives Expenses	0.00	36,810.61	0.00	36,810.61
CoMoGives Grants	0.00	19,000.00	0.00	19,000.00
Community Remembrance Project	0.00	1,987.72	0.00	1,987.72
Dues and Subscriptions	0.00	1,125.00	0.00	1,125.00
Grants				
Grants - COVID 19	0.00	3,000.00	0.00	3,000.00
Grants - Competitive	0.00	22,000.00	0.00	22,000.00
Grants - All Others	215,089.05	100.00	2,296,453.95	2,511,643.00
Total Grants	215,089.05	25,100.00	2,296,453.95	2,536,643.00
InKind Exp - City - Personnel	0.00	75,000.00	0.00	75,000.00
InKind Exp - City - Operations	0.00	12,000.00	0.00	12,000.00
Insurance - Director & Officers	0.00	1,889.00	0.00	1,889.00
Marketing	0.00	2,994.59	0.00	2,994.59
Office Supplies	0.00	1,759.87	0.00	1,759.87
Professional Fees	0.00	16,615.00	0.00	16,615.00
City of Columbia Agreement	0.00	53,588.40	0.00	53,588.40
Travel Meals	0.00	73.87	0.00	73.87
Property Expenses				
Insurance - Property/Liability	0.00	1,003.00	0.00	1,003.00
Total Property Expenses	0.00	1,003.00	0.00	1,003.00
Total Expense	243,064.40	277,702.10	2,398,637.07	2,919,403.57
Net Ordinary Income	(173,621.26)	(108,579.44)	(539,181.48)	(821,382.18)

See Accountant's Compilation Report

Community Foundation of Central Missouri
Statements of Activities
January through December 2022

	Agency	Foundation	Funds Held for Others	TOTAL
Other Income/Expense				
Other Income				
Boonville Comm Fnd Activity	0.00	900.00	0.00	900.00
Total Other Income	0.00	900.00	0.00	900.00
Other Expense				
Less - Funds Held for Others	(173,621.26)	0.00	0.00	(173,621.26)
Total Other Expense	(173,621.26)	0.00	0.00	(173,621.26)
Net Other Income	173,621.26	900.00	0.00	174,521.26
Net Income	0.00	(107,679.44)	(539,181.48)	(646,860.92)

SUPPLEMENTARY
INFORMATION

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

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives													
CoMoGives Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
CoMoGives Income	0.00	0.00	0.00	1,397.48	18,201.22	26,452.43	2,160.61	350.00	1,400.00	350.00	0.00	0.00	50,311.74
Total CoMoGives	0.00	0.00	0.00	1,397.48	18,201.22	26,452.43	2,160.61	350.00	1,400.00	10,350.00	0.00	0.00	60,311.74
Consultation Income	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Investments Fund	49.92	0.00	19,279.99	0.00	1,000.00	4,899.90	2,500.00	2,600.00	2,000.00	0.00	0.00	0.00	32,329.81
CFCMO - Checking	0.00	0.00	0.00	0.00	1,919.00	0.00	20.00	0.00	100.00	450.00	500.00	0.00	2,989.00
Total Contributions - CFCMO	49.92	0.00	19,279.99	0.00	2,919.00	4,899.90	2,520.00	2,600.00	2,100.00	450.00	500.00	0.00	35,318.81
Contributions - COVID													
COVID - Greater Horizons Fund	0.00	659.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659.86
Total Contributions - COVID	0.00	659.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659.86
Contributions - Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	860.00	860.00
CRP Contributions	0.00	0.00	0.00	0.00	100.00	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	2,000.00
Total Contributions	49.92	659.86	19,279.99	0.00	3,019.00	4,899.90	2,520.00	4,500.00	2,100.00	450.00	500.00	860.00	38,838.67
Fee Income-Investment Activity	10,289.05	10,460.40	10,883.53	10,950.16	10,790.89	10,741.19	10,741.19	10,741.19	10,746.96	0.00	12,527.79	12,919.99	121,792.34
InKind Support-City of Columbia	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00
InKind Support-City of Col	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Investment Income													
Interest and Dividend Income	354.23	376.24	1,943.58	395.71	480.20	3,143.17	556.43	566.63	2,748.90	118.41	71.71	0.00	10,755.21
Realized Gains and (Losses)	0.00	(122.92)	9,610.19	1,641.98	(766.33)	(338.25)	(646.74)	863.81	(475.28)	(21.86)	(20.29)	0.00	9,724.31
Unrealized Gains and (Losses)	(28,267.04)	(13,786.80)	(9,461.49)	(46,530.26)	3,637.24	(43,387.66)	38,410.94	(25,907.25)	(53,596.12)	(393.98)	(17.19)	0.00	(179,299.61)
Total Investment Income	(27,912.81)	(13,533.48)	2,092.28	(44,492.57)	3,351.11	(40,582.74)	38,320.63	(24,476.81)	(51,322.50)	(297.43)	34.23	0.00	(158,820.09)
Total Income	(10,323.84)	4,836.78	39,505.80	(24,894.93)	47,612.22	8,760.78	60,992.43	(1,635.62)	(24,825.54)	22,752.57	20,312.02	26,029.99	169,122.66
Gross Profit	(10,323.84)	4,836.78	39,505.80	(24,894.93)	47,612.22	8,760.78	60,992.43	(1,635.62)	(24,825.54)	22,752.57	20,312.02	26,029.99	169,122.66
Expense													
Administrative Fees													
Admin Fees-Greater Horizons	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	0.00	0.00	5,000.00	14,794.97
Admin Fees-CFCM Funds	371.23	731.51	1,154.91	1,154.91	1,154.91	1,154.91	1,110.79	1,075.24	1,075.24	403.69	1,699.60	2,229.10	13,316.04
Total Administrative Fees	1,459.56	1,819.84	2,243.24	2,243.24	2,243.24	2,243.24	2,199.12	2,163.57	2,163.57	403.69	1,699.60	7,229.10	28,111.01
Bank & Credit Card Fees	0.00	0.00	63.23	60.00	60.00	60.00	61.80	60.00	60.00	60.00	149.00	10.00	644.03
CoMoGives Expenses	0.00	4,106.27	1,542.54	558.25	313.81	207.79	5,108.79	35.00	0.00	9,802.08	13,065.35	2,070.73	36,810.61
CoMoGives Grants	(18,000.00)	18,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	19,000.00
Community Remembrance Project	0.00	0.00	0.00	0.00	0.00	0.00	682.00	600.00	705.72	0.00	0.00	0.00	1,987.72
Dues and Subscriptions	0.00	425.00	0.00	450.00	0.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	1,125.00
Grants													
Grants - COVID 19	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	17,000.00	22,000.00
Grants - All Others	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	100.00
Total Grants	0.00	0.00	0.00	3,000.00	0.00	0.00	100.00	0.00	0.00	0.00	5,000.00	17,000.00	25,100.00
InKind Exp - City - Personnel	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00

See Accountant's Compilation Report

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

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
InKind Exp - City - Operations	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,864.00	0.00	25.00	0.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	0.00	150.00	(2,950.00)	3,000.00	750.00	20.17	2,024.42	0.00	2,994.59
Office Supplies	(0.08)	106.91	311.15	14.99	0.00	249.69	108.71	735.98	0.00	56.28	14.99	161.25	1,759.87
Professional Fees	0.00	855.00	0.00	1,350.00	2,875.00	0.00	6,675.00	2,155.00	0.00	0.00	1,510.00	1,195.00	16,615.00
City of Columbia Agreement	3,537.19	3,537.19	3,537.19	3,559.92	3,559.92	3,559.92	3,559.92	3,559.92	14,035.08	3,714.05	3,714.05	3,714.05	53,588.40
Travel Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.90	43.97	73.87
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	1,003.00	1,003.00
Total Property Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,003.00	1,003.00
Total Expense	(5,753.33)	36,100.21	15,947.35	18,486.40	16,301.97	13,845.64	22,795.34	19,559.47	26,953.37	21,306.27	34,482.31	57,677.10	277,702.10
Net Ordinary Income	(4,570.51)	(31,263.43)	23,558.45	(43,381.33)	31,310.25	(5,084.86)	38,197.09	(21,195.09)	(51,778.91)	1,446.30	(14,170.29)	(31,647.11)	(108,579.44)
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	(100.00)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
Total Other Income	0.00	(100.00)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
Net Other Income	0.00	(100.00)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
Net Income	<u>(4,570.51)</u>	<u>(31,363.43)</u>	<u>23,558.45</u>	<u>(43,381.33)</u>	<u>32,310.25</u>	<u>(5,084.86)</u>	<u>38,197.09</u>	<u>(21,195.09)</u>	<u>(51,778.91)</u>	<u>1,446.30</u>	<u>(14,170.29)</u>	<u>(31,647.11)</u>	<u>(107,679.44)</u>

Community Foundation of Central Missouri
Schedule II - Statements of Activities - By Month
Agency

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	138,678.31	20,771.63	54,886.77	131,482.38	9,976.63	3,251.63	47,817.63	52,715.76	4,172.87	0.00	7,706.63	53,964.10	525,424.34
Total Contributions	138,678.31	20,771.63	54,886.77	131,482.38	9,976.63	3,251.63	47,817.63	52,715.76	4,172.87	0.00	7,706.63	53,964.10	525,424.34
Investment Income													
Interest and Dividend Income	1,301.90	1,450.98	5,851.84	1,530.99	1,803.99	9,291.85	1,997.79	1,995.77	8,218.88	702.96	85.35	0.03	34,232.33
Realized Gains and (Losses)	0.00	(517.45)	25,915.46	4,552.90	(2,944.74)	(1,154.27)	(2,307.78)	2,308.13	(1,805.59)	(202.31)	(30.22)	0.00	23,814.13
Unrealized Gains and (Losses)	(78,485.48)	(40,054.10)	(33,381.92)	(132,252.28)	12,822.65	(123,689.24)	109,935.60	(75,839.73)	(151,470.60)	(1,586.61)	(25.95)	0.00	(514,027.66)
Total Investment Income	(77,183.58)	(39,120.57)	(1,614.62)	(126,168.39)	11,681.90	(115,551.66)	109,625.61	(71,535.83)	(145,057.31)	(1,085.96)	29.18	0.03	(455,981.20)
Total Income	61,494.73	(18,348.94)	53,272.15	5,313.99	21,658.53	(112,300.03)	157,443.24	(18,820.07)	(140,884.44)	(1,085.96)	7,735.81	53,964.13	69,443.14
Gross Profit	61,494.73	(18,348.94)	53,272.15	5,313.99	21,658.53	(112,300.03)	157,443.24	(18,820.07)	(140,884.44)	(1,085.96)	7,735.81	53,964.13	69,443.14
Expense													
Administrative Fees													
Admin Fees-Other Funds	2,271.47	2,283.76	2,288.79	2,307.85	2,293.65	2,233.92	2,234.38	2,277.01	2,195.10	2,561.14	2,485.19	2,543.09	27,975.35
Total Administrative Fees	2,271.47	2,283.76	2,288.79	2,307.85	2,293.65	2,233.92	2,234.38	2,277.01	2,195.10	2,561.14	2,485.19	2,543.09	27,975.35
Grants													
Grants - All Others	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	10,089.05	25,000.00	0.00	10,000.00	70,000.00	215,089.05
Total Grants	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	10,089.05	25,000.00	0.00	10,000.00	70,000.00	215,089.05
Total Expense	2,271.47	2,283.76	2,288.79	2,307.85	52,293.65	2,233.92	52,234.38	12,366.06	27,195.10	2,561.14	12,485.19	72,543.09	243,064.40
Net Ordinary Income	59,223.26	(20,632.70)	50,983.36	3,006.14	(30,635.12)	(114,533.95)	105,208.86	(31,186.13)	(168,079.54)	(3,647.10)	(4,749.38)	(18,578.96)	(173,621.26)
Other Income/Expense													
Other Expense													
Less - Funds Held for Others	59,223.26	(20,632.70)	50,983.36	3,006.14	(30,635.12)	(114,533.95)	105,208.86	(31,186.13)	(168,079.54)	(3,647.10)	(4,749.38)	(18,578.96)	(173,621.26)
Total Other Expense	59,223.26	(20,632.70)	50,983.36	3,006.14	(30,635.12)	(114,533.95)	105,208.86	(31,186.13)	(168,079.54)	(3,647.10)	(4,749.38)	(18,578.96)	(173,621.26)
Net Other Income	(59,223.26)	20,632.70	(50,983.36)	(3,006.14)	30,635.12	114,533.95	(105,208.86)	31,186.13	168,079.54	3,647.10	4,749.38	18,578.96	173,621.26
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

See Accountant's Compilation Report

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

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	28,513.03	198,455.77	110,141.15	285,772.45	101,969.16	299,656.04	69,796.94	221,038.40	880,906.35	533.60	165,833.96	1,030,055.52	3,392,672.37
Total Contributions	28,513.03	198,455.77	110,141.15	285,772.45	101,969.16	299,656.04	69,796.94	221,038.40	880,906.35	533.60	165,833.96	1,030,055.52	3,392,672.37
Investment Income													
Interest and Dividend Income	3,451.01	3,717.56	19,687.26	4,211.41	4,591.48	31,805.20	5,948.42	5,585.67	27,294.56	3,282.81	1,237.13	7,178.16	117,990.67
Realized Gains and (Losses)	2,234.58	19,840.41	84,394.32	14,523.66	(3,997.45)	(10,190.97)	(3,354.16)	7,476.79	(4,568.13)	(13,801.24)	(143.33)	6,643.68	99,058.16
Unrealized Gains and (Losses)	(294,807.85)	(164,549.23)	(68,125.60)	(480,710.22)	38,012.72	(442,866.58)	378,092.25	(252,796.56)	(534,670.41)	56,147.51	63,126.55	(47,118.19)	(1,750,265.61)
Total Investment Income	(289,122.26)	(140,991.26)	35,955.98	(461,975.15)	38,606.75	(421,252.35)	380,686.51	(239,734.10)	(511,943.98)	45,629.08	64,220.35	(33,296.35)	(1,533,216.78)
Total Income	(260,609.23)	57,464.51	146,097.13	(176,202.70)	140,575.91	(121,596.31)	450,483.45	(18,695.70)	368,962.37	46,162.68	230,054.31	996,759.17	1,859,455.59
Gross Profit	(260,609.23)	57,464.51	146,097.13	(176,202.70)	140,575.91	(121,596.31)	450,483.45	(18,695.70)	368,962.37	46,162.68	230,054.31	996,759.17	1,859,455.59
Expense													
Administrative Fees													
Admin Fees-Other Funds	8,693.59	7,799.76	7,794.88	8,508.82	7,676.29	7,701.72	8,318.04	7,716.55	7,788.55	10,157.51	9,618.78	10,408.63	102,183.12
Total Administrative Fees	8,693.59	7,799.76	7,794.88	8,508.82	7,676.29	7,701.72	8,318.04	7,716.55	7,788.55	10,157.51	9,618.78	10,408.63	102,183.12
Grants													
Grants - All Others	320,673.27	(11,270.67)	86,965.00	170,550.00	68,676.60	44,732.00	137,767.17	306,133.23	121,825.00	56,790.00	259,930.99	733,681.36	2,296,453.95
Total Grants	320,673.27	(11,270.67)	86,965.00	170,550.00	68,676.60	44,732.00	137,767.17	306,133.23	121,825.00	56,790.00	259,930.99	733,681.36	2,296,453.95
Total Expense	329,366.86	(3,470.91)	94,759.88	179,058.82	76,352.89	52,433.72	146,085.21	313,849.78	129,613.55	66,947.51	269,549.77	744,089.99	2,398,637.07
Net Ordinary Income	(589,976.09)	60,935.42	51,337.25	(355,261.52)	64,223.02	(174,030.03)	304,398.24	(332,545.48)	239,348.82	(20,784.83)	(39,495.46)	252,669.18	(539,181.48)
Net Income	<u>(589,976.09)</u>	<u>60,935.42</u>	<u>51,337.25</u>	<u>(355,261.52)</u>	<u>64,223.02</u>	<u>(174,030.03)</u>	<u>304,398.24</u>	<u>(332,545.48)</u>	<u>239,348.82</u>	<u>(20,784.83)</u>	<u>(39,495.46)</u>	<u>252,669.18</u>	<u>(539,181.48)</u>

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

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives													
CoMoGives Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
CoMoGives Income	0.00	0.00	0.00	1,397.48	18,201.22	26,452.43	2,160.61	350.00	1,400.00	350.00	0.00	0.00	50,311.74
Total CoMoGives	0.00	0.00	0.00	1,397.48	18,201.22	26,452.43	2,160.61	350.00	1,400.00	10,350.00	0.00	0.00	60,311.74
Consultation Income	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Investments Fund	49.92	0.00	19,279.99	0.00	1,000.00	4,899.90	2,500.00	2,600.00	2,000.00	0.00	0.00	0.00	32,329.81
CFCMO - Checking	0.00	0.00	0.00	0.00	1,919.00	0.00	20.00	0.00	100.00	450.00	500.00	0.00	2,989.00
Total Contributions - CFCMO	49.92	0.00	19,279.99	0.00	2,919.00	4,899.90	2,520.00	2,600.00	2,100.00	450.00	500.00	0.00	35,318.81
Contributions - COVID													
COVID - Greater Horizons Fund	0.00	659.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659.86
Total Contributions - COVID	0.00	659.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	659.86
Contributions - Other Funds	167,191.34	219,227.40	165,027.92	417,254.83	111,945.79	302,907.67	117,614.57	273,754.16	885,079.22	533.60	173,540.59	1,084,879.62	3,918,956.71
CRP Contributions	0.00	0.00	0.00	0.00	100.00	0.00	0.00	1,900.00	0.00	0.00	0.00	0.00	2,000.00
Total Contributions	167,241.26	219,887.26	184,307.91	417,254.83	114,964.79	307,807.57	120,134.57	278,254.16	887,179.22	983.60	174,040.59	1,084,879.62	3,956,935.38
Fee Income-Investment Activity	10,289.05	10,460.40	10,883.53	10,950.16	10,790.89	10,741.19	10,741.19	10,741.19	10,746.96	0.00	12,527.79	12,919.99	121,792.34
InKind Support-City of Columbia	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00
InKind Support-City of Col	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Investment Income													
Interest and Dividend Income	5,107.14	5,544.78	27,482.68	6,138.11	6,875.67	44,240.22	8,502.64	8,148.07	38,262.34	4,104.18	1,394.19	7,178.19	162,978.21
Realized Gains and (Losses)	2,234.58	19,200.04	119,919.97	20,718.54	(7,708.52)	(11,683.49)	(6,308.68)	10,648.73	(6,849.00)	(14,025.41)	(193.84)	6,643.68	132,596.60
Unrealized Gains and (Losses)	(401,560.37)	(218,390.13)	(110,969.01)	(659,492.76)	54,472.61	(609,943.48)	526,438.79	(354,543.54)	(739,737.13)	54,166.92	63,083.41	(47,118.19)	(2,443,592.88)
Total Investment Income	(394,218.65)	(193,645.31)	36,433.64	(632,636.11)	53,639.76	(577,386.75)	528,632.75	(335,746.74)	(708,323.79)	44,245.69	64,283.76	(33,296.32)	(2,148,018.07)
Total Income	(209,438.34)	43,952.35	238,875.08	(195,783.64)	209,846.66	(225,135.56)	668,919.12	(39,151.39)	203,252.39	67,829.29	258,102.14	1,076,753.29	2,098,021.39
Gross Profit	(209,438.34)	43,952.35	238,875.08	(195,783.64)	209,846.66	(225,135.56)	668,919.12	(39,151.39)	203,252.39	67,829.29	258,102.14	1,076,753.29	2,098,021.39
Expense													
Administrative Fees													
Admin Fees-Other Funds	10,965.06	10,083.52	10,083.67	10,816.67	9,969.94	9,935.64	10,552.42	9,993.56	9,983.65	12,718.65	12,103.97	12,951.72	130,158.47
Admin Fees-Greater Horizons	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	1,088.33	0.00	0.00	5,000.00	14,794.97
Admin Fees-CFCM Funds	371.23	731.51	1,154.91	1,154.91	1,154.91	1,154.91	1,110.79	1,075.24	1,075.24	403.69	1,699.60	2,229.10	13,316.04
Total Administrative Fees	12,424.62	11,903.36	12,326.91	13,059.91	12,213.18	12,178.88	12,751.54	12,157.13	12,147.22	13,122.34	13,803.57	20,180.82	158,269.48
Bank & Credit Card Fees	0.00	0.00	63.23	60.00	60.00	60.00	61.80	60.00	60.00	60.00	149.00	10.00	644.03
CoMoGives Expenses	0.00	4,106.27	1,542.54	558.25	313.81	207.79	5,108.79	35.00	0.00	9,802.08	13,065.35	2,070.73	36,810.61
CoMoGives Grants	(18,000.00)	18,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	19,000.00
Community Remembrance Project	0.00	0.00	0.00	0.00	0.00	0.00	682.00	600.00	705.72	0.00	0.00	0.00	1,987.72
Dues and Subscriptions	0.00	425.00	0.00	450.00	0.00	125.00	0.00	0.00	125.00	0.00	0.00	0.00	1,125.00
Grants													
Grants - COVID 19	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	17,000.00	22,000.00
Grants - All Others	320,673.27	(11,270.67)	86,965.00	170,550.00	118,676.60	44,732.00	187,867.17	316,222.28	146,825.00	56,790.00	269,930.99	803,681.36	2,511,643.00
Total Grants	320,673.27	(11,270.67)	86,965.00	173,550.00	118,676.60	44,732.00	187,867.17	316,222.28	146,825.00	56,790.00	274,930.99	820,681.36	2,536,643.00
InKind Exp - City - Personnel	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	75,000.00

See Accountant's Compilation Report

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

	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	TOTAL
InKind Exp - City - Operations	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,864.00	0.00	25.00	0.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	0.00	150.00	(2,950.00)	3,000.00	750.00	20.17	2,024.42	0.00	2,994.59
Office Supplies	(0.08)	106.91	311.15	14.99	0.00	249.69	108.71	735.98	0.00	56.28	14.99	161.25	1,759.87
Professional Fees	0.00	855.00	0.00	1,350.00	2,875.00	0.00	6,675.00	2,155.00	0.00	0.00	1,510.00	1,195.00	16,615.00
City of Columbia Agreement	3,537.19	3,537.19	3,537.19	3,559.92	3,559.92	3,559.92	3,559.92	3,559.92	14,035.08	3,714.05	3,714.05	3,714.05	53,588.40
Travel Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.90	43.97	73.87
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	1,003.00	1,003.00
Total Property Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,003.00	1,003.00
Total Expense	325,885.00	34,913.06	112,996.02	199,853.07	144,948.51	68,513.28	221,114.93	345,775.31	183,762.02	90,814.92	316,517.27	874,310.18	2,919,403.57
Net Ordinary Income	(535,323.34)	9,039.29	125,879.06	(395,636.71)	64,898.15	(293,648.84)	447,804.19	(384,926.70)	19,490.37	(22,985.63)	(58,415.13)	202,443.11	(821,382.18)
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	0.00	(100.00)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
Total Other Income	0.00	(100.00)	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900.00
Other Expense													
Less - Funds Held for Others	59,223.26	(20,632.70)	50,983.36	3,006.14	(30,635.12)	(114,533.95)	105,208.86	(31,186.13)	(168,079.54)	(3,647.10)	(4,749.38)	(18,578.96)	(173,621.26)
Total Other Expense	59,223.26	(20,632.70)	50,983.36	3,006.14	(30,635.12)	(114,533.95)	105,208.86	(31,186.13)	(168,079.54)	(3,647.10)	(4,749.38)	(18,578.96)	(173,621.26)
Net Other Income	(59,223.26)	20,532.70	(50,983.36)	(3,006.14)	31,635.12	114,533.95	(105,208.86)	31,186.13	168,079.54	3,647.10	4,749.38	18,578.96	174,521.26
Net Income	(594,546.60)	29,571.99	74,895.70	(398,642.85)	96,533.27	(179,114.89)	342,595.33	(353,740.57)	187,569.91	(19,338.53)	(53,665.75)	221,022.07	(646,860.92)

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CoMoGives				
CoMoGives Sponsorship	10,000.00			
CoMoGives Income	50,311.74	54,800.00	(4,488.26)	91.8%
Total CoMoGives	60,311.74	54,800.00	5,511.74	110.1%
Consultation Income	20,000.00	20,000.00	0.00	100.0%
Contributions				
Contributions - CFCMO				
CFCMO - Investments Fund	32,329.81	500.00	31,829.81	6,466.0%
CFCMO - Checking	2,989.00	9,000.00	(6,011.00)	33.2%
Total Contributions - CFCMO	35,318.81	9,500.00	25,818.81	371.8%
Contributions - Comm Leaders	0.00	10,000.00	(10,000.00)	0.0%
Contributions - Granting Fund	0.00	1,000.00	(1,000.00)	0.0%
Contributions - COVID				
COVID - Greater Horizons Fund	659.86			
Total Contributions - COVID	659.86			
Contributions - Other Funds	860.00			
CRP Contributions	2,000.00			
Total Contributions	38,838.67	20,500.00	18,338.67	189.5%
Fee Income-Investment Activity	121,792.34	96,000.00	25,792.34	126.9%
InKind Support-City of Columbia	75,000.00	75,000.00	0.00	100.0%
InKind Support-City of Col	12,000.00	11,000.00	1,000.00	109.1%
Investment Income				
Interest and Dividend Income	10,755.21	13,000.00	(2,244.79)	82.7%
Realized Gains and (Losses)	9,724.31	15,000.00	(5,275.69)	64.8%
Unrealized Gains and (Losses)	(179,299.61)	35,000.00	(214,299.61)	(512.3)%
Total Investment Income	(158,820.09)	63,000.00	(221,820.09)	(252.1)%
Total Income	169,122.66	340,300.00	(171,177.34)	49.7%
Gross Profit	169,122.66	340,300.00	(171,177.34)	49.7%
Expense				
Administrative Fees				
Admin Fees-Greater Horizons	14,794.97	13,060.00	1,734.97	113.3%
Admin Fees-CFCM Funds	13,316.04			
Total Administrative Fees	28,111.01	13,060.00	15,051.01	215.2%
Bank & Credit Card Fees	644.03	120.00	524.03	536.7%
CoMoGives Expenses	36,810.61	45,000.00	(8,189.39)	81.8%
CoMoGives Grants	19,000.00	0.00	19,000.00	100.0%
Community Remembrance Project	1,987.72			
Dues and Subscriptions	1,125.00	2,600.00	(1,475.00)	43.3%
Grants				
Grants - COVID 19	3,000.00	7,500.00	(4,500.00)	40.0%
Grants - Competitive	22,000.00	22,000.00	0.00	100.0%
Grants - All Others	100.00			
Total Grants	25,100.00	29,500.00	(4,400.00)	85.1%
InKind Exp - City - Personnel	75,000.00	75,000.00	0.00	100.0%
Fund Development Specialist				
HR	0.00	60,900.00	(60,900.00)	0.0%
Office Support	0.00	7,460.00	(7,460.00)	0.0%
Total Fund Development Specialist	0.00	68,360.00	(68,360.00)	0.0%

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
InKind Exp - City - Operations	12,000.00	11,000.00	1,000.00	109.1%
Insurance - Director & Officers	1,889.00	1,850.00	39.00	102.1%
Insurance - Property	0.00	250.00	(250.00)	0.0%
Marketing	2,994.59	7,000.00	(4,005.41)	42.8%
Office Supplies	1,759.87	2,000.00	(240.13)	88.0%
Professional Fees	16,615.00	22,000.00	(5,385.00)	75.5%
Salary - Administrative Asst.	0.00	6,400.00	(6,400.00)	0.0%
City of Columbia Agreement	53,588.40	42,446.25	11,142.15	126.3%
Travel/Meetings	0.00	2,350.00	(2,350.00)	0.0%
Travel Meals	73.87			
Property Expenses				
Insurance - Property/Liability	1,003.00			
Total Property Expenses	1,003.00			
Total Expense	277,702.10	328,936.25	(51,234.15)	84.4%
Net Ordinary Income	(108,579.44)	11,363.75	(119,943.19)	(955.5)%
Other Income/Expense				
Other Income				
Boonville Comm Fnd Activity	900.00			
Total Other Income	900.00			
Net Other Income	900.00			
Net Income	(107,679.44)	11,363.75	(119,043.19)	(947.6)%

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

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	525,424.34	520,000.00	5,424.34	101.0%
Total Contributions	525,424.34	520,000.00	5,424.34	101.0%
Investment Income				
Interest and Dividend Income	34,232.33	26,000.00	8,232.33	131.7%
Realized Gains and (Losses)	23,814.13	19,500.00	4,314.13	122.1%
Unrealized Gains and (Losses)	(514,027.66)	57,200.00	(571,227.66)	(898.6)%
Total Investment Income	(455,981.20)	102,700.00	(558,681.20)	(444.0)%
Total Income	69,443.14	622,700.00	(553,256.86)	11.2%
Gross Profit	69,443.14	622,700.00	(553,256.86)	11.2%
Expense				
Administrative Fees				
Admin Fees-Other Funds	27,975.35	24,180.00	3,795.35	115.7%
Total Administrative Fees	27,975.35	24,180.00	3,795.35	115.7%
Grants				
Grants - All Others	215,089.05	416,000.00	(200,910.95)	51.7%
Total Grants	215,089.05	416,000.00	(200,910.95)	51.7%
Total Expense	243,064.40	440,180.00	(197,115.60)	55.2%
Net Ordinary Income	(173,621.26)	182,520.00	(356,141.26)	(95.1)%
Other Income/Expense				
Other Expense				
Less - Funds Held for Others	(173,621.26)	182,520.00	(356,141.26)	(95.1)%
Total Other Expense	(173,621.26)	182,520.00	(356,141.26)	(95.1)%
Net Other Income	173,621.26	(182,520.00)	356,141.26	(95.1)%
Net Income	0.00	0.00	0.00	0.0%

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

	<u>Jan - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	3,392,672.37	1,480,000.00	1,912,672.37	229.2%
Total Contributions	3,392,672.37	1,480,000.00	1,912,672.37	229.2%
Investment Income				
Interest and Dividend Income	117,990.67	74,000.00	43,990.67	159.4%
Realized Gains and (Losses)	99,058.16	55,500.00	43,558.16	178.5%
Unrealized Gains and (Losses)	(1,750,265.61)	162,800.00	(1,913,065.61)	(1,075.1)%
Total Investment Income	(1,533,216.78)	292,300.00	(1,825,516.78)	(524.5)%
Total Income	1,859,455.59	1,772,300.00	87,155.59	104.9%
Gross Profit	1,859,455.59	1,772,300.00	87,155.59	104.9%
Expense				
Administrative Fees				
Admin Fees-Other Funds	102,183.12	68,820.00	33,363.12	148.5%
Total Administrative Fees	102,183.12	68,820.00	33,363.12	148.5%
Grants				
Grants - All Others	2,296,453.95	1,184,000.00	1,112,453.95	194.0%
Total Grants	2,296,453.95	1,184,000.00	1,112,453.95	194.0%
Total Expense	2,398,637.07	1,252,820.00	1,145,817.07	191.5%
Net Ordinary Income	(539,181.48)	519,480.00	(1,058,661.48)	(103.8)%
Net Income	<u>(539,181.48)</u>	<u>519,480.00</u>	<u>(1,058,661.48)</u>	<u>(103.8)%</u>