

COMMUNITY FOUNDATION OF CENTRAL MISSOURI

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023

DRAFT



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

(573) 449-1599

Fax: (573) 443-8603

www.gkccpas.com

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, 2023, November 30, 2023 and December 31, 2022, and the related statements of activities for the twelve months ended December 31, 2023 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 - IX 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, PC, CPA's
Columbia, Missouri
January 22, 2024

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, 23	Nov 30, 23	Dec 31, 22
ASSETS			
Current Assets			
Checking/Savings			
Commerce Bank 8712	49.10	49.10	14,485.08
Commerce Bank - Checking 6707	9,274.76	18,641.62	12,138.22
Commerce Bank - Other 4971	2,022,287.47	328,102.84	1,913,718.45
Commerce - Covid Account	2,179.73	2,179.73	2,169.73
Commerce Bank-Intermediary 4374	35,692.14	(40,522.45)	0.00
PayPal Account	100.00	100.00	100.00
Boonville Comm Fnd (Central Bk)	901.47	901.47	1,241.47
Investment Funds - GKCCF	541,457.80	525,272.59	393,602.42
CFCM Community Granting Fund	107,217.27	107,057.37	103,320.91
Community Leaders Fund	79,313.80	75,874.92	54,319.45
COVID-19 Regional Relief Fund	7,643.49	7,648.38	7,683.19
Paul Land & J Stiers Comm Fund	232,977.81	223,157.52	215,587.28
Funds Held for Others	11,948,634.29	11,632,681.33	11,953,915.94
Total Checking/Savings	14,987,729.13	12,881,144.42	14,672,282.14
Accounts Receivable			
Accounts Receivable	5,000.00	0.00	0.00
Total Accounts Receivable	5,000.00	0.00	0.00
Other Current Assets			
Funds Receivable	0.00	0.00	1,835.20
Total Other Current Assets	0.00	0.00	1,835.20
Total Current Assets	14,992,729.13	12,881,144.42	14,674,117.34
Other Assets			
Prepaid Expenses	35,097.75	38,997.50	33,426.41
Total Other Assets	35,097.75	38,997.50	33,426.41
TOTAL ASSETS	15,027,826.88	12,920,141.92	14,707,543.75
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Funds Payable	0.00	0.00	1,835.20
Accounts Payable	32,342.57	0.00	18,524.54
Total Accounts Payable	32,342.57	0.00	20,359.74
Other Current Liabilities			
Due to Intermediary Acct	35,692.14	(40,522.45)	0.00
CoMoGives Funds Payable	2,020,860.37	326,567.24	1,877,629.69
Custodial Funds	3,117,566.92	2,985,173.17	2,434,156.14
Total Other Current Liabilities	5,174,119.43	3,271,217.96	4,311,785.83
Total Current Liabilities	5,206,462.00	3,271,217.96	4,332,145.57
Total Liabilities	5,206,462.00	3,271,217.96	4,332,145.57
Equity			
Without Donor Restrictions	10,240,225.17	10,254,905.36	9,977,726.93
With Donor Restrictions	135,173.01	120,492.82	862,061.49
With Donor Restrictions-CRP	0.00	0.00	649.23
Net Income	(554,033.30)	(726,474.22)	(465,039.47)
Total Equity	9,821,364.88	9,648,923.96	10,375,398.18
TOTAL LIABILITIES & EQUITY	15,027,826.88	12,920,141.92	14,707,543.75

See Accountant's Compilation Report

Community Foundation of Central Missouri
Statements of Activities
January through December 2023

	Agency	Foundation	Funds Held for Others	Real Estate LLC	TOTAL
Ordinary Income/Expense					
Income					
CoMoGives					
CoMoGives Sponsorship	0.00	15,000.00	0.00	0.00	15,000.00
CoMoGives Income	0.00	57,960.00	0.00	0.00	57,960.00
Total CoMoGives	0.00	72,960.00	0.00	0.00	72,960.00
Consultation Income	0.00	20,000.00	0.00	0.00	20,000.00
Contributions					
Contributions - CFCMO					
CFCMO - Investments Fund	0.00	16,397.48	0.00	0.00	16,397.48
CFCMO - Checking	0.00	16.13	0.00	0.00	16.13
Total Contributions - CFCMO	0.00	16,413.61	0.00	0.00	16,413.61
Contributions - Comm Leaders	0.00	19,797.79	0.00	0.00	19,797.79
Contributions - Granting Fund	0.00	10,845.43	0.00	0.00	10,845.43
Contributions - Other Funds	868,331.84	0.00	1,180,429.38	0.00	2,048,761.22
CRP Contributions	0.00	100.00	0.00	0.00	100.00
Contributions - Real Estate LLC	0.00	0.00	0.00	691,339.86	691,339.86
Total Contributions	868,331.84	47,156.83	1,180,429.38	691,339.86	2,787,257.91
Fee Income-Investment Activity	0.00	153,567.30	0.00	0.00	153,567.30
InKind Support-City of Columbia	0.00	73,800.00	0.00	0.00	73,800.00
InKind Support-City of Col	0.00	8,250.00	0.00	0.00	8,250.00
Investment Income					
Other Income	600.28	0.00	500.00	0.00	1,100.28
Interest and Dividend Income	94,524.64	21,712.53	307,199.33	0.00	423,436.50
Realized Gains and (Losses)	10,127.28	3,334.86	43,677.52	0.00	57,139.66
Unrealized Gains and (Losses)	111,429.31	43,911.33	522,929.82	0.00	678,270.46
Total Investment Income	216,681.51	68,958.72	874,306.67	0.00	1,159,946.90
Tax Credits					
Funds rcvd for purchase of TC	0.00	0.00	2,405,826.20	0.00	2,405,826.20
Purchase of TC from St Agency	0.00	0.00	(2,405,826.20)	0.00	(2,405,826.20)
Total Tax Credits	0.00	0.00	0.00	0.00	0.00
Total Income	1,085,013.35	444,692.85	2,054,736.05	691,339.86	4,275,782.11
Gross Profit	1,085,013.35	444,692.85	2,054,736.05	691,339.86	4,275,782.11
Expense					
Administrative Fees					
Admin Fees-Other Funds	32,950.04	0.00	124,373.90	0.00	157,323.94
Admin Fees-CFCM Funds	0.00	22,124.37	0.00	0.00	22,124.37
Total Administrative Fees	32,950.04	22,124.37	124,373.90	0.00	179,448.31
Bank & Credit Card Fees	0.00	663.31	0.00	0.00	663.31
CoMoGives Expenses	0.00	68,019.45	0.00	0.00	68,019.45
CoMoGives Grants	0.00	18,000.00	0.00	0.00	18,000.00
Community Remembrance Project	0.00	625.00	0.00	0.00	625.00
Dues and Subscriptions	0.00	1,931.78	0.00	0.00	1,931.78
Grants					
Grants - Competitive	0.00	22,000.00	0.00	0.00	22,000.00
Grants - All Others	368,752.53	300.00	4,405,780.75	0.00	4,774,833.28
Total Grants	368,752.53	22,300.00	4,405,780.75	0.00	4,796,833.28
InKind Exp - City - Personnel	0.00	73,800.00	0.00	0.00	73,800.00
Fund Development Specialist					
Salary & Wages	0.00	18,124.99	0.00	0.00	18,124.99
Payroll Taxes	0.00	1,692.21	0.00	0.00	1,692.21
Total Fund Development Specialist	0.00	19,817.20	0.00	0.00	19,817.20
InKind Exp - City - Operations	0.00	8,250.00	0.00	0.00	8,250.00
Insurance - Director & Officers	0.00	1,889.00	0.00	0.00	1,889.00
Marketing	0.00	80.54	0.00	0.00	80.54
IT	0.00	1,483.65	0.00	0.00	1,483.65
Office Supplies	0.00	207.54	0.00	0.00	207.54
Postage	0.00	28.75	0.00	0.00	28.75
Printing	0.00	364.69	0.00	0.00	364.69
Professional Fees	0.00	22,720.00	0.00	0.00	22,720.00
City of Columbia Agreement	0.00	45,125.66	0.00	0.00	45,125.66
Technology	0.00	211.81	0.00	0.00	211.81
Travel/Meetings	0.00	20.00	0.00	0.00	20.00
Travel Meals	0.00	182.58	0.00	0.00	182.58
Website Development	0.00	110.00	0.00	0.00	110.00
Property Expenses					
Insurance - Property/Liability	0.00	1,003.00	0.00	0.00	1,003.00
Total Property Expenses	0.00	1,003.00	0.00	0.00	1,003.00
Total Expense	401,702.57	308,958.33	4,530,154.65	0.00	5,240,815.55
Net Ordinary Income	683,310.78	135,734.52	(2,475,418.60)	691,339.86	(965,033.44)

Community Foundation of Central Missouri
Statements of Activities
January through December 2023

	Agency	Foundation	Funds Held for Others	Real Estate LLC	TOTAL
Other Income/Expense					
Other Income					
Boonville Comm Fnd Activity	0.00	(340.00)	0.00	0.00	(340.00)
Sale of Tax Credits	0.00	0.00	1,094,650.92	0.00	1,094,650.92
Total Other Income	0.00	(340.00)	1,094,650.92	0.00	1,094,310.92
Other Expense					
Less - Funds Held for Others	683,310.78	0.00	0.00	0.00	683,310.78
Total Other Expense	683,310.78	0.00	0.00	0.00	683,310.78
Net Other Income	(683,310.78)	(340.00)	1,094,650.92	0.00	411,000.14
Net Income	0.00	135,394.52	(1,380,767.68)	691,339.86	(554,033.30)

DRAFT

SUPPLEMENTARY
INFORMATION

DRAFT

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives													
CoMoGives Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	5,000.00	0.00	0.00	15,000.00
CoMoGives Income	0.00	0.00	0.00	0.00	19,850.00	31,510.00	5,600.00	1,000.00	0.00	0.00	0.00	0.00	57,960.00
Total CoMoGives	0.00	0.00	0.00	0.00	19,850.00	31,510.00	5,600.00	11,000.00	0.00	5,000.00	0.00	0.00	72,960.00
Consultation Income	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Investments Fund	150.00	0.00	472.48	1,080.00	1,800.00	7,550.00	4,845.00	0.00	0.00	0.00	500.00	0.00	16,397.48
CFCMO - Checking	0.00	0.00	0.00	0.00	16.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.13
Total Contributions - CFCMO	150.00	0.00	472.48	1,080.00	1,816.13	7,550.00	4,845.00	0.00	0.00	0.00	500.00	0.00	16,413.61
Contributions - Comm Leaders	500.00	9,448.67	0.00	2,249.12	750.00	4,700.00	1,800.00	250.00	0.00	0.00	0.00	100.00	19,797.79
Contributions - Granting Fund	0.00	0.00	10,845.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,845.43
CRP Contributions	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Total Contributions	650.00	9,448.67	11,317.91	3,329.12	2,566.13	12,350.00	6,645.00	250.00	0.00	0.00	500.00	100.00	47,156.83
Fee Income-Investment Activity	17,783.43	13,252.13	12,142.84	12,003.16	12,312.64	11,849.68	12,189.91	12,674.50	12,057.10	12,401.71	11,881.59	13,018.61	153,567.30
InKind Support-City of Columbia	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00
InKind Support-City of Col	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	8,250.00
Investment Income													
Interest and Dividend Income	0.00	144.13	2,209.99	1,021.27	1,053.76	2,657.28	1,095.17	1,769.46	2,681.11	1,116.56	1,183.50	6,780.30	21,712.53
Realized Gains and (Losses)	0.00	0.00	0.00	(110.77)	475.69	(176.56)	(174.57)	(182.47)	(179.17)	(176.03)	(2,626.75)	6,485.49	3,334.86
Unrealized Gains and (Losses)	0.00	(10,635.10)	10,923.28	4,888.84	(12,165.07)	22,780.36	15,466.59	(14,289.16)	(33,529.14)	(22,884.46)	56,223.72	27,131.47	43,911.33
Total Investment Income	0.00	(10,490.97)	13,133.27	5,799.34	(10,635.62)	25,261.08	16,387.19	(12,702.17)	(31,027.20)	(21,943.93)	54,780.47	40,397.26	68,958.72
Total Income	25,270.93	19,047.33	43,431.52	27,969.12	35,930.65	92,808.26	47,659.60	18,059.83	(12,132.60)	2,295.28	78,999.56	65,353.37	444,692.85
Gross Profit	25,270.93	19,047.33	43,431.52	27,969.12	35,930.65	92,808.26	47,659.60	18,059.83	(12,132.60)	2,295.28	78,999.56	65,353.37	444,692.85
Expense													
Administrative Fees													
Admin Fees-CFCM Funds	698.86	424.38	4,436.92	1,782.24	1,739.83	2,014.74	1,957.80	1,622.75	1,965.90	1,795.37	1,769.10	1,916.48	22,124.37
Total Administrative Fees	698.86	424.38	4,436.92	1,782.24	1,739.83	2,014.74	1,957.80	1,622.75	1,965.90	1,795.37	1,769.10	1,916.48	22,124.37
Bank & Credit Card Fees	10.00	10.00	10.00	41.03	36.10	10.00	71.30	12.95	68.70	10.00	204.30	178.93	663.31
CoMoGives Expenses	3,535.48	499.85	334.06	72.36	7,948.91	8,065.00	8,186.62	4,000.00	12,070.00	4,000.00	445.00	18,862.17	68,019.45
CoMoGives Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
Community Remembrance Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	425.00	625.00
Dues and Subscriptions	1,461.83	0.00	0.00	0.00	0.00	0.00	169.95	0.00	250.00	50.00	0.00	0.00	1,931.78
Grants													
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00
Grants - All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00
Total Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	22,000.00	22,300.00
InKind Exp - City - Personnel	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00
Fund Development Specialist													
Salary & Wages	0.00	0.00	0.00	0.00	0.00	0.00	2,174.99	2,900.00	2,900.00	2,900.00	4,350.00	2,900.00	18,124.99
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	234.05	312.07	306.22	285.25	332.77	221.85	1,692.21
Total Fund Development Specialist	0.00	0.00	0.00	0.00	0.00	0.00	2,409.04	3,212.07	3,206.22	3,185.25	4,682.77	3,121.85	19,817.20

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
InKind Exp - City - Operations	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	8,250.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	708.75	(708.75)	0.00	1,889.00	0.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	80.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.54
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	(200.00)	0.00	0.00	0.00	0.00
IT	398.28	0.00	25.00	50.00	0.00	0.00	752.42	0.00	22.17	0.00	82.95	152.83	1,483.65
Office Supplies	63.90	0.00	31.95	0.00	0.00	0.00	48.91	0.00	36.30	0.00	14.83	11.65	207.54
Postage	0.00	0.00	0.00	0.00	28.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.75
Printing	51.30	0.00	0.00	0.00	0.00	0.00	313.39	0.00	0.00	0.00	0.00	0.00	364.69
Professional Fees	0.00	0.00	2,655.00	0.00	5,138.00	0.00	158.25	62.50	2,987.50	11,562.50	93.75	62.50	22,720.00
City of Columbia Agreement	3,714.05	3,714.05	3,714.05	3,714.05	3,741.05	3,741.05	3,741.05	3,741.05	3,606.01	3,899.75	3,899.75	3,899.75	45,125.66
Technology	0.00	0.00	0.00	64.90	32.95	0.00	81.98	0.00	31.98	0.00	0.00	0.00	211.81
Travel/Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
Travel Meals	0.00	0.00	0.00	0.00	39.62	0.00	59.40	0.00	0.00	83.56	0.00	0.00	182.58
Website Development	0.00	0.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
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	16,771.20	11,485.78	18,044.48	12,562.08	25,733.25	20,668.29	24,787.61	20,697.57	30,173.53	31,443.93	20,118.95	76,471.66	308,958.33
Net Ordinary Income	8,499.73	7,561.55	25,387.04	15,407.04	10,197.40	72,139.97	22,871.99	(2,637.74)	(42,306.13)	(29,148.65)	58,880.61	(11,118.29)	135,734.52
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	(240.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(340.00)
Total Other Income	(240.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(340.00)
Net Other Income	(240.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(340.00)
Net Income	<u>8,259.73</u>	<u>7,461.55</u>	<u>25,387.04</u>	<u>15,407.04</u>	<u>10,197.40</u>	<u>72,139.97</u>	<u>22,871.99</u>	<u>(2,637.74)</u>	<u>(42,306.13)</u>	<u>(29,148.65)</u>	<u>58,880.61</u>	<u>(11,118.29)</u>	<u>135,394.52</u>

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	20,351.63	1,976.63	4,228.63	1,226.63	97,629.94	24,779.12	7,736.63	603,437.15	47,307.39	20,200.83	4,470.96	34,986.30	868,331.84
Total Contributions	20,351.63	1,976.63	4,228.63	1,226.63	97,629.94	24,779.12	7,736.63	603,437.15	47,307.39	20,200.83	4,470.96	34,986.30	868,331.84
Investment Income													
Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.28	0.00	0.00	0.00	600.28
Interest and Dividend Income	19,141.57	8,246.22	6,547.12	3,470.55	3,168.95	7,407.01	3,387.90	5,045.19	8,704.15	4,070.41	4,161.60	21,173.97	94,524.64
Realized Gains and (Losses)	0.00	0.00	0.00	(95.65)	1,514.06	(422.19)	(434.34)	(807.64)	(545.78)	(832.16)	(7,498.61)	19,249.59	10,127.28
Unrealized Gains and (Losses)	0.00	(36,359.15)	29,480.58	12,519.88	(31,491.57)	56,314.54	37,843.59	(33,303.57)	(101,349.35)	(68,490.54)	165,781.47	80,483.43	111,429.31
Total Investment Income	19,141.57	(28,112.93)	36,027.70	15,894.78	(26,808.56)	63,299.36	40,797.15	(29,066.02)	(92,590.70)	(65,252.29)	162,444.46	120,906.99	216,681.51
Total Income	39,493.20	(26,136.30)	40,256.33	17,121.41	70,821.38	88,078.48	48,533.78	574,371.13	(45,283.31)	(45,051.46)	166,915.42	155,893.29	1,085,013.35
Gross Profit	39,493.20	(26,136.30)	40,256.33	17,121.41	70,821.38	88,078.48	48,533.78	574,371.13	(45,283.31)	(45,051.46)	166,915.42	155,893.29	1,085,013.35
Expense													
Administrative Fees													
Admin Fees-Other Funds	2,639.90	2,325.23	3,190.79	2,426.63	2,520.05	2,447.17	2,582.54	2,912.61	3,030.95	2,977.11	2,844.26	3,052.80	32,950.04
Total Administrative Fees	2,639.90	2,325.23	3,190.79	2,426.63	2,520.05	2,447.17	2,582.54	2,912.61	3,030.95	2,977.11	2,844.26	3,052.80	32,950.04
Grants													
Grants - All Others	35,000.00	50,000.00	0.00	0.00	82,571.51	0.00	0.00	29,521.73	71,518.00	67,194.55	12,500.00	20,446.74	368,752.53
Total Grants	35,000.00	50,000.00	0.00	0.00	82,571.51	0.00	0.00	29,521.73	71,518.00	67,194.55	12,500.00	20,446.74	368,752.53
Total Expense	37,639.90	52,325.23	3,190.79	2,426.63	85,091.56	2,447.17	2,582.54	32,434.34	74,548.95	70,171.66	15,344.26	23,499.54	401,702.57
Net Ordinary Income	1,853.30	(78,461.53)	37,065.54	14,694.78	(14,270.18)	85,631.31	45,951.24	541,936.79	(119,832.26)	(115,223.12)	151,571.16	132,393.75	683,310.78
Other Income/Expense													
Other Expense													
Less - Funds Held for Others	1,853.30	(78,461.53)	37,065.54	14,694.78	(14,270.18)	85,631.31	45,951.24	541,936.79	(119,832.26)	(115,223.12)	151,571.16	132,393.75	683,310.78
Total Other Expense	1,853.30	(78,461.53)	37,065.54	14,694.78	(14,270.18)	85,631.31	45,951.24	541,936.79	(119,832.26)	(115,223.12)	151,571.16	132,393.75	683,310.78
Net Other Income	(1,853.30)	78,461.53	(37,065.54)	(14,694.78)	14,270.18	(85,631.31)	(45,951.24)	(541,936.79)	119,832.26	115,223.12	(151,571.16)	(132,393.75)	(683,310.78)
Net Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	62,747.52	214,556.69	268,615.00	46,080.00	200,411.73	41,485.00	72,972.20	40,510.00	7,457.67	27,124.80	125,838.15	72,630.62	1,180,429.38
Total Contributions	62,747.52	214,556.69	268,615.00	46,080.00	200,411.73	41,485.00	72,972.20	40,510.00	7,457.67	27,124.80	125,838.15	72,630.62	1,180,429.38
Investment Income													
Other Income	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
Interest and Dividend Income	63,768.86	28,435.39	25,277.15	12,630.63	11,698.64	28,207.84	11,798.15	16,395.58	23,574.39	11,933.10	11,677.48	61,802.12	307,199.33
Realized Gains and (Losses)	(1,263.02)	0.00	(3,488.45)	(942.41)	1,133.42	(1,447.72)	644.57	(2,688.31)	40,670.86	(30,378.81)	(15,583.93)	57,021.32	43,677.52
Unrealized Gains and (Losses)	61,345.72	(153,009.99)	118,702.78	54,111.92	(113,671.46)	217,680.93	141,796.28	(132,888.56)	(282,252.09)	(169,404.00)	526,979.33	253,538.96	522,929.82
Total Investment Income	123,851.56	(124,574.60)	140,491.48	65,800.14	(100,339.40)	244,441.05	154,239.00	(119,181.29)	(218,006.84)	(187,849.71)	523,072.88	372,362.40	874,306.67
Tax Credits													
Funds rcvd for purchase of TC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,405,826.20	2,405,826.20
Purchase of TC from St Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,405,826.20)	(2,405,826.20)
Total Tax Credits	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
Total Income	186,599.08	89,982.09	409,106.48	111,880.14	100,072.33	285,926.05	227,211.20	(78,671.29)	(210,549.17)	(160,724.91)	648,911.03	444,993.02	2,054,736.05
Gross Profit	186,599.08	89,982.09	409,106.48	111,880.14	100,072.33	285,926.05	227,211.20	(78,671.29)	(210,549.17)	(160,724.91)	648,911.03	444,993.02	2,054,736.05
Expense													
Administrative Fees													
Admin Fees-Other Funds	12,672.11	9,161.35	17,031.45	9,697.89	9,861.63	9,262.37	9,749.76	9,834.99	9,136.47	9,551.96	8,350.38	10,063.54	124,373.90
Total Administrative Fees	12,672.11	9,161.35	17,031.45	9,697.89	9,861.63	9,262.37	9,749.76	9,834.99	9,136.47	9,551.96	8,350.38	10,063.54	124,373.90
Grants													
Grants - All Others	746,201.50	118,058.47	352,131.42	73,501.97	501,097.79	38,994.91	201,292.35	355,033.39	44,523.54	131,750.00	497,174.22	1,346,021.19	4,405,780.75
Total Grants	746,201.50	118,058.47	352,131.42	73,501.97	501,097.79	38,994.91	201,292.35	355,033.39	44,523.54	131,750.00	497,174.22	1,346,021.19	4,405,780.75
Total Expense	758,873.61	127,219.82	369,162.87	83,199.86	510,959.42	48,257.28	211,042.11	364,868.38	53,660.01	141,301.96	505,524.60	1,356,084.73	4,530,154.65
Net Ordinary Income	(572,274.53)	(37,237.73)	39,943.61	28,680.28	(410,887.09)	237,668.77	16,169.09	(443,539.67)	(264,209.18)	(302,026.87)	143,386.43	(911,091.71)	(2,475,418.60)
Other Income/Expense													
Other Income													
Sale of Tax Credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094,650.92	1,094,650.92
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094,650.92	1,094,650.92
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094,650.92	1,094,650.92
Net Income	(572,274.53)	(37,237.73)	39,943.61	28,680.28	(410,887.09)	237,668.77	16,169.09	(443,539.67)	(264,209.18)	(302,026.87)	143,386.43	183,559.21	(1,380,767.68)

Community Foundation of Central Missouri
Schedule IV - Statements of Activities - By Month
Real Estate LLC

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Real Estate LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Total Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Gross Profit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Net Ordinary Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Net Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Ordinary Income/Expense													
Income													
CoMoGives													
CoMoGives Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	5,000.00	0.00	0.00	15,000.00
CoMoGives Income	0.00	0.00	0.00	0.00	19,850.00	31,510.00	5,600.00	1,000.00	0.00	0.00	0.00	0.00	57,960.00
Total CoMoGives	0.00	0.00	0.00	0.00	19,850.00	31,510.00	5,600.00	11,000.00	0.00	5,000.00	0.00	0.00	72,960.00
Consultation Income	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Investments Fund	150.00	0.00	472.48	1,080.00	1,800.00	7,550.00	4,845.00	0.00	0.00	0.00	500.00	0.00	16,397.48
CFCMO - Checking	0.00	0.00	0.00	0.00	16.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.13
Total Contributions - CFCMO	150.00	0.00	472.48	1,080.00	1,816.13	7,550.00	4,845.00	0.00	0.00	0.00	500.00	0.00	16,413.61
Contributions - Comm Leaders	500.00	9,448.67	0.00	2,249.12	750.00	4,700.00	1,800.00	250.00	0.00	0.00	0.00	100.00	19,797.79
Contributions - Granting Fund	0.00	0.00	10,845.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,845.43
Contributions - Other Funds	83,099.15	216,533.32	272,843.63	47,306.63	298,041.67	66,264.12	80,708.83	643,947.15	54,765.06	47,325.63	130,309.11	107,616.92	2,048,761.22
CRP Contributions	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Contributions - Real Estate LLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	691,339.86	0.00	0.00	0.00	691,339.86
Total Contributions	83,749.15	225,981.99	284,161.54	50,635.75	300,607.80	78,614.12	87,353.83	644,197.15	746,104.92	47,325.63	130,809.11	107,716.92	2,787,257.91
Fee Income-Investment Activity	17,783.43	13,252.13	12,142.84	12,003.16	12,312.64	11,849.68	12,189.91	12,674.50	12,057.10	12,401.71	11,881.59	13,018.61	153,567.30
InKind Support-City of Columbia	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00
InKind Support-City of Col	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	8,250.00
Investment Income													
Other Income	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	600.28	0.00	0.00	0.00	1,100.28
Interest and Dividend Income	82,910.43	36,825.74	34,034.26	17,122.45	15,921.35	38,272.13	16,281.22	23,210.23	34,959.65	17,120.07	17,022.58	89,756.39	423,436.50
Realized Gains and (Losses)	(1,263.02)	0.00	(3,488.45)	(1,148.83)	3,123.17	(2,046.47)	35.66	(3,678.42)	39,945.91	(31,387.00)	(25,709.29)	82,756.40	57,139.66
Unrealized Gains and (Losses)	61,345.72	(200,004.24)	159,106.64	71,520.64	(157,328.10)	296,775.83	195,106.46	(180,481.29)	(417,130.58)	(260,779.00)	748,984.52	361,153.86	678,270.46
Total Investment Income	142,993.13	(163,178.50)	189,652.45	87,494.26	(137,783.58)	333,001.49	211,423.34	(160,949.48)	(341,624.74)	(275,045.93)	740,297.81	533,666.65	1,159,946.90
Tax Credits													
Funds rcvd for purchase of TC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,405,826.20	2,405,826.20
Purchase of TC from St Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,405,826.20)	(2,405,826.20)
Total Tax Credits	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
Total Income	251,363.21	82,893.12	492,794.33	156,970.67	206,824.36	466,812.79	323,404.58	513,759.67	423,374.78	(203,481.09)	894,826.01	666,239.68	4,275,782.11
Gross Profit	251,363.21	82,893.12	492,794.33	156,970.67	206,824.36	466,812.79	323,404.58	513,759.67	423,374.78	(203,481.09)	894,826.01	666,239.68	4,275,782.11
Expense													
Administrative Fees													
Admin Fees-Other Funds	15,312.01	11,486.58	20,222.24	12,124.52	12,381.68	11,709.54	12,332.30	12,747.60	12,167.42	12,529.07	11,194.64	13,116.34	157,323.94
Admin Fees-CFCM Funds	698.86	424.38	4,436.92	1,782.24	1,739.83	2,014.74	1,957.80	1,622.75	1,965.90	1,795.37	1,769.10	1,916.48	22,124.37
Total Administrative Fees	16,010.87	11,910.96	24,659.16	13,906.76	14,121.51	13,724.28	14,290.10	14,370.35	14,133.32	14,324.44	12,963.74	15,032.82	179,448.31
Bank & Credit Card Fees	10.00	10.00	10.00	41.03	36.10	10.00	71.30	12.95	68.70	10.00	204.30	178.93	663.31
CoMoGives Expenses	3,535.48	499.85	334.06	72.36	7,948.91	8,065.00	8,186.62	4,000.00	12,070.00	4,000.00	445.00	18,862.17	68,019.45
CoMoGives Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
Community Remembrance Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	425.00	625.00
Dues and Subscriptions	1,461.83	0.00	0.00	0.00	0.00	0.00	169.95	0.00	250.00	50.00	0.00	0.00	1,931.78
Grants													
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00
Grants - All Others	781,201.50	168,058.47	352,131.42	73,501.97	583,669.30	38,994.91	201,292.35	384,855.12	116,041.54	198,944.55	509,674.22	1,366,467.93	4,774,833.28
Total Grants	781,201.50	168,058.47	352,131.42	73,501.97	583,669.30	38,994.91	201,292.35	384,855.12	116,041.54	198,944.55	509,674.22	1,388,467.93	4,796,833.28
InKind Exp - City - Personnel	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	6,150.00	73,800.00

See Accountant's Compilation Report

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

	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	TOTAL
Fund Development Specialist													
Salary & Wages	0.00	0.00	0.00	0.00	0.00	0.00	2,174.99	2,900.00	2,900.00	2,900.00	4,350.00	2,900.00	18,124.99
Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	234.05	312.07	306.22	285.25	332.77	221.85	1,692.21
Total Fund Development Specialist	0.00	0.00	0.00	0.00	0.00	0.00	2,409.04	3,212.07	3,206.22	3,185.25	4,682.77	3,121.85	19,817.20
InKind Exp - City - Operations	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	687.50	8,250.00
Insurance - Director & Officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	708.75	(708.75)	0.00	1,889.00	0.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	80.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.54
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	(200.00)	0.00	0.00	0.00	0.00
IT	398.28	0.00	25.00	50.00	0.00	0.00	752.42	0.00	22.17	0.00	82.95	152.83	1,483.65
Office Supplies	63.90	0.00	31.95	0.00	0.00	0.00	48.91	0.00	36.30	0.00	14.83	11.65	207.54
Postage	0.00	0.00	0.00	0.00	28.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.75
Printing	51.30	0.00	0.00	0.00	0.00	0.00	313.39	0.00	0.00	0.00	0.00	0.00	364.69
Professional Fees	0.00	0.00	2,655.00	0.00	5,138.00	0.00	158.25	62.50	2,987.50	11,562.50	93.75	62.50	22,720.00
City of Columbia Agreement	3,714.05	3,714.05	3,714.05	3,714.05	3,741.05	3,741.05	3,741.05	3,741.05	3,606.01	3,899.75	3,899.75	3,899.75	45,125.66
Technology	0.00	0.00	0.00	64.90	32.95	0.00	81.98	0.00	31.98	0.00	0.00	0.00	211.81
Travel/Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	20.00
Travel Meals	0.00	0.00	0.00	0.00	39.62	0.00	59.40	0.00	0.00	83.56	0.00	0.00	182.58
Website Development	0.00	0.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
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	813,284.71	191,030.83	390,398.14	98,188.57	621,784.23	71,372.74	238,412.26	418,000.29	158,382.49	242,917.55	540,987.81	1,456,055.93	5,240,815.55
Net Ordinary Income	(561,921.50)	(108,137.71)	102,396.19	58,782.10	(414,959.87)	395,440.05	84,992.32	95,759.38	264,992.29	(446,398.64)	353,838.20	(789,816.25)	(965,033.44)
Other Income/Expense													
Other Income													
Boonville Comm Fnd Activity	(240.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(340.00)
Sale of Tax Credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094,650.92	1,094,650.92
Total Other Income	(240.00)	(100.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094,650.92	1,094,310.92
Other Expense													
Less - Funds Held for Others	1,853.30	(78,461.53)	37,065.54	14,694.78	(14,270.18)	85,631.31	45,951.24	541,936.79	(119,832.26)	(115,223.12)	151,571.16	132,393.75	683,310.78
Total Other Expense	1,853.30	(78,461.53)	37,065.54	14,694.78	(14,270.18)	85,631.31	45,951.24	541,936.79	(119,832.26)	(115,223.12)	151,571.16	132,393.75	683,310.78
Net Other Income	(2,093.30)	78,361.53	(37,065.54)	(14,694.78)	14,270.18	(85,631.31)	(45,951.24)	(541,936.79)	119,832.26	115,223.12	(151,571.16)	962,257.17	411,000.14
Net Income	(564,014.80)	(29,776.18)	65,330.65	44,087.32	(400,689.69)	309,808.74	39,041.08	(446,177.41)	384,824.55	(331,175.52)	202,267.04	172,440.92	(554,033.30)

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CoMoGives				
CoMoGives Sponsorship	15,000.00	0.00	15,000.00	100.0%
CoMoGives Income	57,960.00	59,000.00	(1,040.00)	98.2%
Total CoMoGives	72,960.00	59,000.00	13,960.00	123.7%
Consultation Income	20,000.00	20,000.00	0.00	100.0%
Contributions				
Contributions - CFCMO				
CFCMO - Investments Fund	16,397.48	12,000.00	4,397.48	136.6%
CFCMO - Checking	16.13	500.00	(483.87)	3.2%
Total Contributions - CFCMO	16,413.61	12,500.00	3,913.61	131.3%
Contributions - Comm Leaders	19,797.79	15,000.00	4,797.79	132.0%
Contributions - Granting Fund	10,845.43	2,000.00	8,845.43	542.3%
CRP Contributions	100.00	0.00	100.00	100.0%
Total Contributions	47,156.83	29,500.00	17,656.83	159.9%
Fee Income-Investment Activity	153,567.30	115,000.00	38,567.30	133.5%
InKind Support-City of Columbia	73,800.00	73,800.00	0.00	100.0%
InKind Support-City of Col	8,250.00	8,250.00	0.00	100.0%
Investment Income				
Interest and Dividend Income	21,712.53	8,000.00	13,712.53	271.4%
Realized Gains and (Losses)	3,334.86	11,000.00	(7,665.14)	30.3%
Unrealized Gains and (Losses)	43,911.33	0.00	43,911.33	100.0%
Total Investment Income	68,958.72	19,000.00	49,958.72	362.9%
Total Income	444,692.85	324,550.00	120,142.85	137.0%
Gross Profit	444,692.85	324,550.00	120,142.85	137.0%
Expense				
Administrative Fees				
Admin Fees-CFCM Funds	22,124.37	15,000.00	7,124.37	147.5%
Total Administrative Fees	22,124.37	15,000.00	7,124.37	147.5%
Bank & Credit Card Fees	663.31	120.00	543.31	552.8%
CoMoGives Expenses	68,019.45	50,000.00	18,019.45	136.0%
CoMoGives Grants	18,000.00	0.00	18,000.00	100.0%
Community Remembrance Project	625.00	0.00	625.00	100.0%
Dues and Subscriptions	1,931.78	2,000.00	(68.22)	96.6%
Grants				
Grants - COVID 19	0.00	7,000.00	(7,000.00)	0.0%
Grants - Competitive	22,000.00	22,000.00	0.00	100.0%
Grants - All Others	300.00	0.00	300.00	100.0%
Total Grants	22,300.00	29,000.00	(6,700.00)	76.9%
InKind Exp - City - Personnel	73,800.00	73,800.00	0.00	100.0%
Fund Development Specialist				
Salary & Wages	18,124.99	35,000.00	(16,875.01)	51.8%
Payroll Taxes	1,692.21			
Total Fund Development Specialist	19,817.20	35,000.00	(15,182.80)	56.6%

See Accountant's Compilation Report

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
InKind Exp - City - Operations	8,250.00	8,250.00	0.00	100.0%
Insurance - Director & Officers	1,889.00	1,850.00	39.00	102.1%
Insurance - Property	0.00	250.00	(250.00)	0.0%
Marketing	80.54	7,000.00	(6,919.46)	1.2%
Office Lease	0.00	2,400.00	(2,400.00)	0.0%
IT	1,483.65	3,000.00	(1,516.35)	49.5%
Office Supplies	207.54	2,500.00	(2,292.46)	8.3%
Postage	28.75			
Printing	364.69			
Professional Fees	22,720.00	24,000.00	(1,280.00)	94.7%
Salary - Administrative Asst.	0.00	2,400.00	(2,400.00)	0.0%
City of Columbia Agreement	45,125.66	44,568.50	557.16	101.3%
Staff				
Benefits	0.00	3,600.00	(3,600.00)	0.0%
Salary/Wage	0.00	25,000.00	(25,000.00)	0.0%
Total Staff	0.00	28,600.00	(28,600.00)	0.0%
Technology	211.81			
Travel/Meetings	20.00	2,350.00	(2,330.00)	0.9%
Travel Meals	182.58	0.00	182.58	100.0%
Website Development	110.00			
Property Expenses				
Insurance - Property/Liability	1,003.00	0.00	1,003.00	100.0%
Total Property Expenses	1,003.00	0.00	1,003.00	100.0%
Total Expense	308,958.33	332,088.50	(23,130.17)	93.0%
Net Ordinary Income	135,734.52	(7,538.50)	143,273.02	(1,800.6)%
Other Income/Expense				
Other Income				
Boonville Comm Fnd Activity	(340.00)	0.00	(340.00)	100.0%
Total Other Income	(340.00)	0.00	(340.00)	100.0%
Net Other Income	(340.00)	0.00	(340.00)	100.0%
Net Income	135,394.52	(7,538.50)	142,933.02	(1,796.0)%

See Accountant's Compilation Report

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	868,331.84	520,000.00	348,331.84	167.0%
Total Contributions	868,331.84	520,000.00	348,331.84	167.0%
Investment Income				
Other Income	600.28			
Interest and Dividend Income	94,524.64	52,000.00	42,524.64	181.8%
Realized Gains and (Losses)	10,127.28	52,000.00	(41,872.72)	19.5%
Unrealized Gains and (Losses)	111,429.31	104,000.00	7,429.31	107.1%
Total Investment Income	216,681.51	208,000.00	8,681.51	104.2%
Total Income	1,085,013.35	728,000.00	357,013.35	149.0%
Gross Profit	1,085,013.35	728,000.00	357,013.35	149.0%
Expense				
Administrative Fees				
Admin Fees-Other Funds	32,950.04	29,900.00	3,050.04	110.2%
Total Administrative Fees	32,950.04	29,900.00	3,050.04	110.2%
Grants				
Grants - All Others	368,752.53	416,000.00	(47,247.47)	88.6%
Total Grants	368,752.53	416,000.00	(47,247.47)	88.6%
Total Expense	401,702.57	445,900.00	(44,197.43)	90.1%
Net Ordinary Income	683,310.78	282,100.00	401,210.78	242.2%
Other Income/Expense				
Other Expense				
Less - Funds Held for Others	683,310.78	282,100.00	401,210.78	242.2%
Total Other Expense	683,310.78	282,100.00	401,210.78	242.2%
Net Other Income	(683,310.78)	(282,100.00)	(401,210.78)	242.2%
Net Income	0.00	0.00	0.00	0.0%

See Accountant's Compilation Report

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

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	1,180,429.38	1,480,000.00	(299,570.62)	79.8%
Total Contributions	1,180,429.38	1,480,000.00	(299,570.62)	79.8%
Investment Income				
Other Income	500.00			
Interest and Dividend Income	307,199.33	148,000.00	159,199.33	207.6%
Realized Gains and (Losses)	43,677.52	148,000.00	(104,322.48)	29.5%
Unrealized Gains and (Losses)	522,929.82	296,000.00	226,929.82	176.7%
Total Investment Income	874,306.67	592,000.00	282,306.67	147.7%
Tax Credits				
Funds rcvd for purchase of TC	2,405,826.20			
Purchase of TC from St Agency	(2,405,826.20)			
Total Tax Credits	0.00			
Total Income	2,054,736.05	2,072,000.00	(17,263.95)	99.2%
Gross Profit	2,054,736.05	2,072,000.00	(17,263.95)	99.2%
Expense				
Administrative Fees				
Admin Fees-Other Funds	124,373.90	85,100.00	39,273.90	146.2%
Total Administrative Fees	124,373.90	85,100.00	39,273.90	146.2%
Grants				
Grants - All Others	4,405,780.75	1,184,000.00	3,221,780.75	372.1%
Total Grants	4,405,780.75	1,184,000.00	3,221,780.75	372.1%
Total Expense	4,530,154.65	1,269,100.00	3,261,054.65	357.0%
Net Ordinary Income	(2,475,418.60)	802,900.00	(3,278,318.60)	(308.3)%
Other Income/Expense				
Other Income				
Sale of Tax Credits	1,094,650.92			
Total Other Income	1,094,650.92			
Net Other Income	1,094,650.92			
Net Income	<u>(1,380,767.68)</u>	<u>802,900.00</u>	<u>(2,183,667.68)</u>	<u>(172.0)%</u>

Community Foundation of Central Missouri
Schedule IX - Statement of Activities - Budget vs. Actual
Real Estate LLC

	<u>Jan - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Real Estate LLC	<u>691,339.86</u>			
Total Contributions	<u>691,339.86</u>			
Total Income	<u>691,339.86</u>			
Gross Profit	<u>691,339.86</u>			
Net Ordinary Income	<u>691,339.86</u>			
Net Income	<u><u>691,339.86</u></u>			

DRAFT