

COMMUNITY FOUNDATION OF CENTRAL MISSOURI

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

DECEMBER 31, 2021



GERDING, KORTE & CHITWOOD CPAS

Professional Corporation

Certified Public Accountants

ACCOUNTANT'S COMPILATION REPORT

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, 2021 and December 31, 2020, and the related statements of activities for the twelve months ended December 31, 2021 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.

PARTNERS

Joseph E. Chitwood
Travis W. Hundley
Jeffrey A. Chitwood
Amy L. Watson

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.

PARTNERS EMERITI

Robert A. Gerding
Fred W. Korte, Jr.

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

January 20, 2022

Community Foundation of Central Missouri

Statements of Financial Position

	Dec 31, 21	Dec 31, 20
ASSETS		
Current Assets		
Checking/Savings		
Commerce Bank 8712	50.00	0.00
Commerce Bank - Checking	39,881.92	12,506.11
Commerce Bank - Other	1,548,088.33	1,417,287.18
Commerce - Covid Account	5,169.73	15,075.73
PayPal Account	100.00	100.00
Boonville Comm Fnd (Central Bk)	341.47	401.47
Investment Funds - GKCCF	394,468.49	365,807.48
CFCM Community Granting Fund	139,505.40	111,585.90
Community Leaders Fund	45,569.87	23,703.47
COVID-19 Regional Relief Fund	7,113.00	21,314.37
Paul Land & J Stiers Comm Fund	268,984.48	243,130.99
Funds Held for Others		
Donor Advised Funds	4,290,631.22	4,073,335.26
Designated Funds	1,124,987.69	1,034,322.31
Field of Interest Funds	2,450,029.00	1,908,395.23
Organization/Agency Funds	3,314,437.24	2,280,111.83
Scholarship Funds	1,329,137.12	1,027,611.49
Total Funds Held for Others	12,509,222.27	10,323,776.12
Total Checking/Savings	14,958,494.96	12,534,688.82
Other Current Assets		
Funds Receivable	38,697.37	0.00
Undeposited Funds	0.00	249,711.15
Total Other Current Assets	38,697.37	249,711.15
Total Current Assets	14,997,192.33	12,784,399.97
Other Assets		
Prepaid Expenses	42,446.25	40,425.04
Total Other Assets	42,446.25	40,425.04
TOTAL ASSETS	15,039,638.58	12,824,825.01
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Funds Payable	38,697.37	0.00
Accounts Payable	0.00	17,781.16
Total Accounts Payable	38,697.37	17,781.16
Other Current Liabilities		
Deferred Revenue - Fund Related	11,343.77	0.00
CoMoGives Funds Payable	1,522,925.41	1,666,392.81
Custodial Funds	3,314,437.24	2,280,111.83
Total Other Current Liabilities	4,848,706.42	3,946,504.64
Total Current Liabilities	4,887,403.79	3,964,285.80
Total Liabilities	4,887,403.79	3,964,285.80
Equity		
Without Donor Restrictions	8,131,517.41	6,358,518.77
With Donor Restrictions	729,021.80	575,335.46
Net Income	1,291,695.58	1,926,684.98
Total Equity	10,152,234.79	8,860,539.21
TOTAL LIABILITIES & EQUITY	15,039,638.58	12,824,825.01

See Accountant's Compilation Report

Community Foundation of Central Missouri
Statements of Activities
January through December 2021

	Agency	Foundation	Funds Held for Others	TOTAL
Ordinary Income/Expense				
Income				
The Crossing EPC of Columbia	0.00	400,000.00	0.00	400,000.00
CoMoGives				
CoMoGives Income	0.00	50,185.00	0.00	50,185.00
Total CoMoGives	0.00	50,185.00	0.00	50,185.00
Consultation Income	0.00	20,000.00	0.00	20,000.00
Contributions				
Contributions - CFCMO				
CFCMO - Greater Horizons Fund	0.00	2,938.81	0.00	2,938.81
CFCMO - Checking	0.00	1,963.93	0.00	1,963.93
Total Contributions - CFCMO	0.00	4,902.74	0.00	4,902.74
Contributions - Comm Leaders	0.00	16,572.05	0.00	16,572.05
Contributions - Granting Fund	0.00	17,064.14	0.00	17,064.14
Contributions - COVID				
COVID - Greater Horizons Fund	0.00	11,937.98	0.00	11,937.98
COVID - Checking	0.00	75.00	0.00	75.00
Total Contributions - COVID	0.00	12,012.98	0.00	12,012.98
Contributions - Other Funds	866,237.83	0.00	1,718,556.40	2,584,794.23
Total Contributions	866,237.83	50,551.91	1,718,556.40	2,635,346.14
Fee Income-Investment Activity	0.00	113,931.43	0.00	113,931.43
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	42,446.14	12,981.65	133,683.92	189,111.71
Realized Gains and (Losses)	92,975.18	28,774.39	303,059.48	424,809.05
Unrealized Gains and (Losses)	68,921.73	18,666.83	331,777.01	419,365.57
Total Investment Income	204,343.05	60,422.87	768,520.41	1,033,286.33
Total Income	1,070,580.88	782,091.21	2,487,076.81	4,339,748.90
Gross Profit	1,070,580.88	782,091.21	2,487,076.81	4,339,748.90
Expense				
Administrative Fees				
Admin Fees-Other Funds	24,950.59	0.00	88,309.65	113,260.24
Admin Fees-Greater Horizons	0.00	11,880.00	0.00	11,880.00
Admin Fees-CFCM Funds	0.00	7,803.21	0.00	7,803.21
Total Administrative Fees	24,950.59	19,683.21	88,309.65	132,943.45
Bank & Credit Card Fees	0.00	5,496.15	0.00	5,496.15
CoMoGives Expenses	0.00	30,568.49	0.00	30,568.49
Dues and Subscriptions	0.00	1,551.20	0.00	1,551.20
Grants				
Grants - COVID 19	0.00	31,200.00	0.00	31,200.00
Grants - Competitive	0.00	21,000.00	0.00	21,000.00
Grants - All Others	11,500.00	404,931.00	1,220,132.39	1,636,563.39
Total Grants	11,500.00	457,131.00	1,220,132.39	1,688,763.39
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	221.41	0.00	221.41
Office Supplies	0.00	971.31	0.00	971.31
Professional Fees	0.00	21,600.00	0.00	21,600.00
City of Columbia Agreement	0.00	40,425.04	0.00	40,425.04
Travel/Meetings	0.00	1,136.24	0.00	1,136.24
Travel Meals	0.00	99.23	0.00	99.23
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	36,450.59	668,775.28	1,308,442.04	2,013,667.91
Net Ordinary Income	1,034,130.29	113,315.93	1,178,634.77	2,326,080.99

Community Foundation of Central Missouri
Statements of Activities
January through December 2021

	Agency	Foundation	Funds Held for Others	TOTAL
Other Income/Expense				
Other Income				
Interfund Grants	(10,400.00)	(6,130.98)	(5,500.00)	(22,030.98)
Interfund Contributions	10,595.12	6,435.86	5,000.00	22,030.98
Boonville Comm Fnd Activity	0.00	(60.00)	0.00	(60.00)
Total Other Income	195.12	244.88	(500.00)	(60.00)
Other Expense				
Less - Funds Held for Others	1,034,325.41	0.00	0.00	1,034,325.41
Total Other Expense	1,034,325.41	0.00	0.00	1,034,325.41
Net Other Income	(1,034,130.29)	244.88	(500.00)	(1,034,385.41)
Net Income	0.00	113,560.81	1,178,134.77	1,291,695.58

SUPPLEMENTARY
INFORMATION

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

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense													
Income													
The Crossing EPC of Columbia	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
CoMoGives													
CoMoGives Income	0.00	0.00	0.00	4,200.00	9,150.00	21,530.00	14,945.00	700.00	0.00	0.00	0.00	(340.00)	50,185.00
Total CoMoGives	0.00	0.00	0.00	4,200.00	9,150.00	21,530.00	14,945.00	700.00	0.00	0.00	0.00	(340.00)	50,185.00
Consultation Income	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Greater Horizons Fund	0.00	349.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	589.55	2,938.81
CFCMO - Checking	0.00	0.00	0.00	630.00	6.93	1,000.00	0.00	327.00	0.00	0.00	0.00	0.00	1,963.93
Total Contributions - CFCMO	0.00	349.26	0.00	630.00	6.93	1,000.00	0.00	327.00	0.00	2,000.00	0.00	589.55	4,902.74
Contributions - Comm Leaders	0.00	5,997.05	1,000.00	0.00	0.00	5,825.00	2,150.00	1,500.00	0.00	0.00	100.00	0.00	16,572.05
Contributions - Granting Fund	0.00	15,064.14	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	17,064.14
Contributions - COVID													
COVID - Greater Horizons Fund	475.00	9,545.21	400.00	0.00	500.00	0.00	0.00	0.00	1,017.77	0.00	0.00	0.00	11,937.98
COVID - Checking	0.00	0.00	0.00	0.00	50.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	75.00
Total Contributions - COVID	475.00	9,545.21	400.00	0.00	550.00	0.00	0.00	25.00	1,017.77	0.00	0.00	0.00	12,012.98
Total Contributions	475.00	30,955.66	1,400.00	630.00	556.93	6,825.00	2,150.00	2,852.00	1,017.77	3,000.00	100.00	589.55	50,551.91
Fee Income-Investment Activity	8,645.11	8,639.07	8,722.46	8,888.15	9,034.05	9,063.62	9,145.58	9,290.60	9,290.03	9,509.83	13,450.11	10,252.82	113,931.43
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	409.77	415.18	1,442.94	407.40	435.19	1,931.33	372.86	381.19	2,336.42	364.62	356.76	4,127.99	12,981.65
Realized Gains and (Losses)	569.06	74.17	1,053.25	1,686.70	2,620.71	236.70	1,035.17	91.17	1,634.14	58.91	6,253.15	13,461.26	28,774.39
Unrealized Gains and (Losses)	(2,515.77)	4,968.21	3,729.35	13,269.03	1,435.81	3,102.51	4,935.32	10,801.11	(25,265.20)	22,364.62	(17,296.19)	(861.97)	18,666.83
Total Investment Income	(1,536.94)	5,457.56	6,225.54	15,363.13	4,491.71	5,270.54	6,343.35	11,273.47	(21,294.64)	22,788.15	(10,686.28)	16,727.28	60,422.87
Total Income	14,833.17	52,302.29	23,598.00	441,331.28	30,482.69	49,939.16	44,833.93	31,366.07	(3,736.84)	47,547.98	10,113.83	39,479.65	782,091.21
Gross Profit	14,833.17	52,302.29	23,598.00	441,331.28	30,482.69	49,939.16	44,833.93	31,366.07	(3,736.84)	47,547.98	10,113.83	39,479.65	782,091.21
Expense													
Administrative Fees													
Admin Fees-Greater Horizons	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	11,880.00
Admin Fees-CFCM Funds	316.05	325.08	340.27	349.16	354.63	359.64	366.18	372.71	371.00	372.60	3,901.92	373.97	7,803.21
Total Administrative Fees	1,306.05	1,315.08	1,330.27	1,339.16	1,344.63	1,349.64	1,356.18	1,362.71	1,361.00	1,362.60	4,891.92	1,363.97	19,683.21
Bank & Credit Card Fees	0.00	0.00	0.00	31.31	65.75	183.63	64.74	0.00	0.00	0.00	0.00	5,150.72	5,496.15
CoMoGives Expenses	2,215.03	2,816.86	441.53	295.00	196.75	477.00	0.00	631.11	2,976.07	3,124.00	0.00	17,395.14	30,568.49
Dues and Subscriptions	0.00	0.00	0.00	155.00	0.00	0.00	0.00	120.00	80.00	130.00	0.00	1,066.20	1,551.20
Grants													
Grants - COVID 19	0.00	0.00	0.00	0.00	0.00	26,200.00	0.00	0.00	5,000.00	0.00	0.00	0.00	31,200.00
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00	21,000.00
Grants - All Others	2,000.00	2,931.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	404,931.00
Total Grants	2,000.00	2,931.00	0.00	0.00	400,000.00	26,200.00	0.00	0.00	5,000.00	0.00	0.00	21,000.00	457,131.00
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
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	0.00	0.00	0.00	1,889.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	500.00	(479.84)	0.00	119.25	221.41
Office Supplies	14.99	0.00	29.98	14.99	0.00	59.98	500.00	29.98	0.00	39.03	0.00	282.36	971.31
Professional Fees	500.00	500.00	2,630.00	500.00	1,025.00	2,100.00	0.00	3,190.00	5,800.00	4,080.00	0.00	1,275.00	21,600.00
City of Columbia Agreement	3,368.75	3,368.75	3,368.75	3,368.75	3,368.75	3,208.33	3,208.33	3,208.33	3,208.33	3,208.33	4,170.89	3,368.75	40,425.04
Travel/Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,136.24	1,136.24
Travel Meals	33.04	0.00	0.00	0.00	0.00	11.75	0.00	0.00	25.00	0.00	0.00	29.44	99.23

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

	<u>Jan 21</u>	<u>Feb 21</u>	<u>Mar 21</u>	<u>Apr 21</u>	<u>May 21</u>	<u>Jun 21</u>	<u>Jul 21</u>	<u>Aug 21</u>	<u>Sep 21</u>	<u>Oct 21</u>	<u>Nov 21</u>	<u>Dec 21</u>	<u>TOTAL</u>
Property Expenses													
Insurance - Property/Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602.70	(301.35)	0.00	701.65	1,003.00
Total Property Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602.70	(301.35)	0.00	701.65	1,003.00
Total Expense	16,687.86	18,181.69	15,050.53	12,954.21	413,250.88	40,840.33	12,379.25	15,874.13	26,803.10	18,412.77	16,312.81	62,027.72	668,775.28
Net Ordinary Income	(1,854.69)	34,120.60	8,547.47	428,377.07	(382,768.19)	9,098.83	32,454.68	15,491.94	(30,539.94)	29,135.21	(6,198.98)	(22,548.07)	113,315.93
Other Income/Expense													
Other Income													
Interfund Grants	0.00	0.00	(4,935.86)	0.00	0.00	0.00	(1,000.00)	0.00	0.00	0.00	(195.12)	0.00	(6,130.98)
Interfund Contributions	0.00	0.00	4,935.86	0.00	0.00	0.00	1,000.00	0.00	0.00	500.00	0.00	0.00	6,435.86
Boonville Comm Fnd Activity	0.00	0.00	(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60.00)
Total Other Income	0.00	0.00	(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	500.00	(195.12)	0.00	244.88
Net Other Income	0.00	0.00	(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	500.00	(195.12)	0.00	244.88
Net Income	<u>(1,854.69)</u>	<u>34,120.60</u>	<u>8,487.47</u>	<u>428,377.07</u>	<u>(382,768.19)</u>	<u>9,098.83</u>	<u>32,454.68</u>	<u>15,491.94</u>	<u>(30,539.94)</u>	<u>29,635.21</u>	<u>(6,394.10)</u>	<u>(22,548.07)</u>	<u>113,560.81</u>

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

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	13,500.00	3,375.00	11,000.00	3,309.41	6,222.22	5,626.35	13,395.09	5,310.00	144,483.67	504,000.00	87,665.00	68,351.09	866,237.83
Total Contributions	13,500.00	3,375.00	11,000.00	3,309.41	6,222.22	5,626.35	13,395.09	5,310.00	144,483.67	504,000.00	87,665.00	68,351.09	866,237.83
Investment Income													
Interest and Dividend Income	1,210.51	1,224.10	5,125.49	1,177.18	1,251.02	6,514.03	1,308.87	1,311.60	6,308.92	1,377.09	1,598.65	14,038.68	42,446.14
Realized Gains and (Losses)	2,152.96	218.57	3,772.05	6,191.56	9,204.36	859.49	2,601.35	321.09	3,959.26	226.28	19,049.43	44,418.78	92,975.18
Unrealized Gains and (Losses)	(8,779.58)	21,523.86	16,849.27	47,855.49	5,227.51	12,117.66	14,391.07	25,656.23	(63,688.68)	56,708.24	(53,232.55)	(5,706.79)	68,921.73
Total Investment Income	(5,416.11)	22,966.53	25,746.81	55,224.23	15,682.89	19,491.18	18,301.29	27,288.92	(53,420.50)	58,311.61	(32,584.47)	52,750.67	204,343.05
Total Income	8,083.89	26,341.53	36,746.81	58,533.64	21,905.11	25,117.53	31,696.38	32,598.92	91,063.17	562,311.61	55,080.53	121,101.76	1,070,580.88
Gross Profit	8,083.89	26,341.53	36,746.81	58,533.64	21,905.11	25,117.53	31,696.38	32,598.92	91,063.17	562,311.61	55,080.53	121,101.76	1,070,580.88
Expense													
Administrative Fees													
Admin Fees-Other Funds	1,809.04	1,821.25	1,881.12	1,930.77	1,955.74	1,967.38	1,982.13	1,999.78	2,047.52	2,315.63	2,587.44	2,652.79	24,950.59
Total Administrative Fees	1,809.04	1,821.25	1,881.12	1,930.77	1,955.74	1,967.38	1,982.13	1,999.78	2,047.52	2,315.63	2,587.44	2,652.79	24,950.59
Grants													
Grants - All Others	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	11,500.00
Total Grants	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	11,500.00
Total Expense	1,809.04	10,321.25	1,881.12	1,930.77	1,955.74	1,967.38	1,982.13	1,999.78	2,047.52	2,315.63	5,587.44	2,652.79	36,450.59
Net Ordinary Income	6,274.85	16,020.28	34,865.69	56,602.87	19,949.37	23,150.15	29,714.25	30,599.14	89,015.65	559,995.98	49,493.09	118,448.97	1,034,130.29
Other Income/Expense													
Other Income													
Interfund Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,400.00)	0.00	0.00	0.00	(10,400.00)
Interfund Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,400.00	0.00	195.12	0.00	10,595.12
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195.12	0.00	195.12
Other Expense													
Less - Funds Held for Others	6,274.85	16,020.28	34,865.69	56,602.87	19,949.37	23,150.15	29,714.25	30,599.14	89,015.65	559,995.98	49,688.21	118,448.97	1,034,325.41
Total Other Expense	6,274.85	16,020.28	34,865.69	56,602.87	19,949.37	23,150.15	29,714.25	30,599.14	89,015.65	559,995.98	49,688.21	118,448.97	1,034,325.41
Net Other Income	(6,274.85)	(16,020.28)	(34,865.69)	(56,602.87)	(19,949.37)	(23,150.15)	(29,714.25)	(30,599.14)	(89,015.65)	(559,995.98)	(49,493.09)	(118,448.97)	(1,034,130.29)
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
Funds Held for Others

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense													
Income													
Contributions													
Contributions - Other Funds	15,354.58	48,617.11	49,023.50	17,762.10	98,582.68	22,440.00	243,317.96	42,408.20	35,489.36	95,445.90	440,998.17	609,116.84	1,718,556.40
Total Contributions	15,354.58	48,617.11	49,023.50	17,762.10	98,582.68	22,440.00	243,317.96	42,408.20	35,489.36	95,445.90	440,998.17	609,116.84	1,718,556.40
Investment Income													
Interest and Dividend Income	3,074.95	3,181.46	17,445.06	3,230.19	3,265.53	18,698.90	7,708.84	3,321.76	20,520.00	3,313.58	3,489.70	46,433.95	133,683.92
Realized Gains and (Losses)	10,545.60	23,428.48	10,473.49	18,635.53	28,137.30	4,944.94	11,790.15	687.75	12,448.11	2,711.50	49,426.88	129,829.75	303,059.48
Unrealized Gains and (Losses)	(34,893.13)	67,661.72	77,850.82	176,161.15	28,666.16	34,545.17	47,434.71	101,162.68	(225,994.53)	214,165.95	(153,168.92)	(1,814.77)	331,777.01
Total Investment Income	(21,272.58)	94,271.66	105,769.37	198,026.87	60,068.99	58,189.01	66,933.70	105,172.19	(193,026.42)	220,191.03	(100,252.34)	174,448.93	768,520.41
Total Income	(5,918.00)	142,888.77	154,792.87	215,788.97	158,651.67	80,629.01	310,251.66	147,580.39	(157,537.06)	315,636.93	340,745.83	783,565.77	2,487,076.81
Gross Profit	(5,918.00)	142,888.77	154,792.87	215,788.97	158,651.67	80,629.01	310,251.66	147,580.39	(157,537.06)	315,636.93	340,745.83	783,565.77	2,487,076.81
Expense													
Administrative Fees													
Admin Fees-Other Funds	7,538.50	6,842.67	6,849.11	7,645.84	7,085.95	6,736.60	8,252.11	7,288.42	7,242.93	7,902.70	7,333.30	7,591.52	88,309.65
Total Administrative Fees	7,538.50	6,842.67	6,849.11	7,645.84	7,085.95	6,736.60	8,252.11	7,288.42	7,242.93	7,902.70	7,333.30	7,591.52	88,309.65
Grants													
Grants - All Others	30,345.00	146,315.08	27,825.00	8,565.00	19,197.71	153,015.14	55,525.00	82,202.10	182,660.00	100,920.85	75,750.00	337,811.51	1,220,132.39
Total Grants	30,345.00	146,315.08	27,825.00	8,565.00	19,197.71	153,015.14	55,525.00	82,202.10	182,660.00	100,920.85	75,750.00	337,811.51	1,220,132.39
Total Expense	37,883.50	153,157.75	34,674.11	16,210.84	26,283.66	159,751.74	63,777.11	89,490.52	189,902.93	108,823.55	83,083.30	345,403.03	1,308,442.04
Net Ordinary Income	(43,801.50)	(10,268.98)	120,118.76	199,578.13	132,368.01	(79,122.73)	246,474.55	58,089.87	(347,439.99)	206,813.38	257,662.53	438,162.74	1,178,634.77
Other Income/Expense													
Other Income													
Interfund Grants	0.00	0.00	0.00	0.00	(5,000.00)	0.00	0.00	0.00	0.00	(500.00)	0.00	0.00	(5,500.00)
Interfund Contributions	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	0.00	0.00	(500.00)
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)	0.00	0.00	(500.00)
Net Income	(43,801.50)	(10,268.98)	120,118.76	199,578.13	132,368.01	(79,122.73)	246,474.55	58,089.87	(347,439.99)	206,313.38	257,662.53	438,162.74	1,178,134.77

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

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	TOTAL
Ordinary Income/Expense													
Income													
The Crossing EPC of Columbia	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
CoMoGives													
CoMoGives Income	0.00	0.00	0.00	4,200.00	9,150.00	21,530.00	14,945.00	700.00	0.00	0.00	0.00	(340.00)	50,185.00
Total CoMoGives	0.00	0.00	0.00	4,200.00	9,150.00	21,530.00	14,945.00	700.00	0.00	0.00	0.00	(340.00)	50,185.00
Consultation Income	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	20,000.00
Contributions													
Contributions - CFCMO													
CFCMO - Greater Horizons Fund	0.00	349.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	589.55	2,938.81
CFCMO - Checking	0.00	0.00	0.00	630.00	6.93	1,000.00	0.00	327.00	0.00	0.00	0.00	0.00	1,963.93
Total Contributions - CFCMO	0.00	349.26	0.00	630.00	6.93	1,000.00	0.00	327.00	0.00	2,000.00	0.00	589.55	4,902.74
Contributions - Comm Leaders	0.00	5,997.05	1,000.00	0.00	0.00	5,825.00	2,150.00	1,500.00	0.00	0.00	100.00	0.00	16,572.05
Contributions - Granting Fund	0.00	15,064.14	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	17,064.14
Contributions - COVID													
COVID - Greater Horizons Fund	475.00	9,545.21	400.00	0.00	500.00	0.00	0.00	0.00	1,017.77	0.00	0.00	0.00	11,937.98
COVID - Checking	0.00	0.00	0.00	0.00	50.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	75.00
Total Contributions - COVID	475.00	9,545.21	400.00	0.00	550.00	0.00	0.00	25.00	1,017.77	0.00	0.00	0.00	12,012.98
Contributions - Other Funds	28,854.58	51,992.11	60,023.50	21,071.51	104,804.90	28,066.35	256,713.05	47,718.20	179,973.03	599,445.90	528,663.17	677,467.93	2,584,794.23
Total Contributions	29,329.58	82,947.77	61,423.50	21,701.51	105,361.83	34,891.35	258,863.05	50,570.20	180,990.80	602,445.90	528,763.17	678,057.48	2,635,346.14
Fee Income-Investment Activity	8,645.11	8,639.07	8,722.46	8,888.15	9,034.05	9,063.62	9,145.58	9,290.60	9,290.03	9,509.83	13,450.11	10,252.82	113,931.43
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	4,695.23	4,820.74	24,013.49	4,814.77	4,951.74	27,144.26	9,390.57	5,014.55	29,165.34	5,055.29	5,445.11	64,600.62	189,111.71
Realized Gains and (Losses)	13,267.62	23,721.22	15,298.79	26,513.79	39,962.37	6,041.13	15,426.67	1,100.01	18,041.51	2,996.69	74,729.46	187,709.79	424,809.05
Unrealized Gains and (Losses)	(46,188.48)	94,153.79	98,429.44	237,285.67	35,329.48	49,765.34	66,761.10	137,620.02	(314,948.41)	293,238.81	(223,697.66)	(8,383.53)	419,365.57
Total Investment Income	(28,225.63)	122,695.75	137,741.72	268,614.23	80,243.59	82,950.73	91,578.34	143,734.58	(267,741.56)	301,290.79	(143,523.09)	243,926.88	1,033,286.33
Total Income	16,999.06	221,532.59	215,137.68	715,653.89	211,039.47	155,685.70	386,781.97	211,545.38	(70,210.73)	925,496.52	405,940.19	944,147.18	4,339,748.90
Gross Profit	16,999.06	221,532.59	215,137.68	715,653.89	211,039.47	155,685.70	386,781.97	211,545.38	(70,210.73)	925,496.52	405,940.19	944,147.18	4,339,748.90
Expense													
Administrative Fees													
Admin Fees-Other Funds	9,347.54	8,663.92	8,730.23	9,576.61	9,041.69	8,703.98	10,234.24	9,288.20	9,290.45	10,218.33	9,920.74	10,244.31	113,260.24
Admin Fees-Greater Horizons	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	990.00	11,880.00
Admin Fees-CFCM Funds	316.05	325.08	340.27	349.16	354.63	359.64	366.18	372.71	371.00	372.60	3,901.92	373.97	7,803.21
Total Administrative Fees	10,653.59	9,979.00	10,060.50	10,915.77	10,386.32	10,053.62	11,590.42	10,650.91	10,651.45	11,580.93	14,812.66	11,608.28	132,943.45
Bank & Credit Card Fees	0.00	0.00	0.00	31.31	65.75	183.63	64.74	0.00	0.00	0.00	0.00	5,150.72	5,496.15
CoMoGives Expenses	2,215.03	2,816.86	441.53	295.00	196.75	477.00	0.00	631.11	2,976.07	3,124.00	0.00	17,395.14	30,568.49
Dues and Subscriptions	0.00	0.00	0.00	155.00	0.00	0.00	0.00	120.00	80.00	130.00	0.00	1,066.20	1,551.20
Grants													
Grants - COVID 19	0.00	0.00	0.00	0.00	0.00	26,200.00	0.00	0.00	5,000.00	0.00	0.00	0.00	31,200.00
Grants - Competitive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,000.00	21,000.00
Grants - All Others	32,345.00	157,746.08	27,825.00	8,565.00	419,197.71	153,015.14	55,525.00	82,202.10	182,660.00	100,920.85	78,750.00	337,811.51	1,636,563.39
Total Grants	32,345.00	157,746.08	27,825.00	8,565.00	419,197.71	179,215.14	55,525.00	82,202.10	187,660.00	100,920.85	78,750.00	358,811.51	1,688,763.39
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

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

	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	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	0.00	0.00	0.00	1,889.00	1,889.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.00	500.00	(479.84)	0.00	119.25	221.41
Office Supplies	14.99	0.00	29.98	14.99	0.00	59.98	500.00	29.98	0.00	39.03	0.00	282.36	971.31
Professional Fees	500.00	500.00	2,630.00	500.00	1,025.00	2,100.00	0.00	3,190.00	5,800.00	4,080.00	0.00	1,275.00	21,600.00
City of Columbia Agreement	3,368.75	3,368.75	3,368.75	3,368.75	3,368.75	3,208.33	3,208.33	3,208.33	3,208.33	3,208.33	4,170.89	3,368.75	40,425.04
Travel/Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,136.24	1,136.24
Travel Meals	33.04	0.00	0.00	0.00	0.00	11.75	0.00	0.00	25.00	0.00	0.00	29.44	99.23
Property Expenses													
Insurance - Property/Liability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602.70	(301.35)	0.00	701.65	1,003.00
Total Property Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	602.70	(301.35)	0.00	701.65	1,003.00
Total Expense	56,380.40	181,660.69	51,605.76	31,095.82	441,490.28	202,559.45	78,138.49	107,364.43	218,753.55	129,551.95	104,983.55	410,083.54	2,013,667.91
Net Ordinary Income	(39,381.34)	39,871.90	163,531.92	684,558.07	(230,450.81)	(46,873.75)	308,643.48	104,180.95	(288,964.28)	795,944.57	300,956.64	534,063.64	2,326,080.99
Other Income/Expense													
Other Income													
Interfund Grants	0.00	0.00	(4,935.86)	0.00	(5,000.00)	0.00	(1,000.00)	0.00	(10,400.00)	(500.00)	(195.12)	0.00	(22,030.98)
Interfund Contributions	0.00	0.00	4,935.86	0.00	5,000.00	0.00	1,000.00	0.00	10,400.00	500.00	195.12	0.00	22,030.98
Boonville Comm Fnd Activity	0.00	0.00	(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60.00)
Total Other Income	0.00	0.00	(60.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(60.00)
Other Expense													
Less - Funds Held for Others	6,274.85	16,020.28	34,865.69	56,602.87	19,949.37	23,150.15	29,714.25	30,599.14	89,015.65	559,995.98	49,688.21	118,448.97	1,034,325.41
Total Other Expense	6,274.85	16,020.28	34,865.69	56,602.87	19,949.37	23,150.15	29,714.25	30,599.14	89,015.65	559,995.98	49,688.21	118,448.97	1,034,325.41
Net Other Income	(6,274.85)	(16,020.28)	(34,925.69)	(56,602.87)	(19,949.37)	(23,150.15)	(29,714.25)	(30,599.14)	(89,015.65)	(559,995.98)	(49,688.21)	(118,448.97)	(1,034,385.41)
Net Income	(45,656.19)	23,851.62	128,606.23	627,955.20	(250,400.18)	(70,023.90)	278,929.23	73,581.81	(377,979.93)	235,948.59	251,268.43	415,614.67	1,291,695.58

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
The Crossing EPC of Columbia	400,000.00			
CoMoGives				
CoMoGives Income	50,185.00	54,800.00	(4,615.00)	91.6%
Total CoMoGives	50,185.00	54,800.00	(4,615.00)	91.6%
Consultation Income	20,000.00	20,000.00	0.00	100.0%
Contributions				
Contributions - CFCMO				
CFCMO - Greater Horizons Fund	2,938.81			
CFCMO - Checking	1,963.93			
Contributions - CFCMO - Other	0.00	500.00	(500.00)	0.0%
Total Contributions - CFCMO	4,902.74	500.00	4,402.74	980.5%
Contributions - Comm Leaders	16,572.05	10,000.00	6,572.05	165.7%
Contributions - Granting Fund	17,064.14	500.00	16,564.14	3,412.8%
Contributions - COVID				
COVID - Greater Horizons Fund	11,937.98			
COVID - Checking	75.00			
Contributions - COVID - Other	0.00	40,000.00	(40,000.00)	0.0%
Total Contributions - COVID	12,012.98	40,000.00	(27,987.02)	30.0%
Contributions - Other	0.00	7,500.00	(7,500.00)	0.0%
Total Contributions	50,551.91	58,500.00	(7,948.09)	86.4%
Fee Income-Investment Activity	113,931.43	87,000.00	26,931.43	131.0%
InKind Support-City of Columbia	75,000.00	75,000.00	0.00	100.0%
InKind Support-City of Col	12,000.00	11,500.00	500.00	104.3%
Investment Income				
Interest and Dividend Income	12,981.65	2,800.00	10,181.65	463.6%
Realized Gains and (Losses)	28,774.39	500.00	28,274.39	5,754.9%
Unrealized Gains and (Losses)	18,666.83	5,500.00	13,166.83	339.4%
Total Investment Income	60,422.87	8,800.00	51,622.87	686.6%
Total Income	782,091.21	315,600.00	466,491.21	247.8%
Gross Profit	782,091.21	315,600.00	466,491.21	247.8%

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Expense				
Administrative Fees				
Admin Fees-Greater Horizons	11,880.00	11,880.00	0.00	100.0%
Admin Fees-CFCM Funds	7,803.21			
Total Administrative Fees	19,683.21	11,880.00	7,803.21	165.7%
Administrative Assistance	0.00	16,800.00	(16,800.00)	0.0%
Bank & Credit Card Fees	5,496.15	90.00	5,406.15	6,106.8%
CoMoGives Expenses	30,568.49	45,000.00	(14,431.51)	67.9%
Dues and Subscriptions	1,551.20	2,600.00	(1,048.80)	59.7%
Grants				
Grants - COVID 19	31,200.00	40,000.00	(8,800.00)	78.0%
Grants - Competitive	21,000.00	20,000.00	1,000.00	105.0%
Grants - All Others	404,931.00			
Total Grants	457,131.00	60,000.00	397,131.00	761.9%
InKind Exp - City - Personnel	75,000.00	75,000.00	0.00	100.0%
InKind Exp - City - Operations	12,000.00	11,500.00	500.00	104.3%
Insurance - Director & Officers	1,889.00	1,500.00	389.00	125.9%
Insurance - Property	0.00	250.00	(250.00)	0.0%
Marketing	221.41	7,000.00	(6,778.59)	3.2%
Office Supplies	971.31	1,500.00	(528.69)	64.8%
Professional Fees	21,600.00	20,000.00	1,600.00	108.0%
City of Columbia Agreement	40,425.04	25,646.25	14,778.79	157.6%
Travel/Meetings	1,136.24			
Travel Meals	99.23	2,350.00	(2,250.77)	4.2%
Property Expenses				
Insurance - Property/Liability	1,003.00			
Total Property Expenses	1,003.00			
Total Expense	668,775.28	281,116.25	387,659.03	237.9%
Net Ordinary Income	113,315.93	34,483.75	78,832.18	328.6%
Other Income/Expense				
Other Income				
Interfund Grants	(6,130.98)			
Interfund Contributions	6,435.86			
Boonville Comm Fnd Activity	(60.00)			
Total Other Income	244.88			
Net Other Income	244.88			
Net Income	113,560.81	34,483.75	79,077.06	329.3%

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	866,237.83			
Total Contributions	866,237.83			
Investment Income				
Interest and Dividend Income	42,446.14			
Realized Gains and (Losses)	92,975.18			
Unrealized Gains and (Losses)	68,921.73			
Total Investment Income	204,343.05			
Total Income	1,070,580.88			
Gross Profit	1,070,580.88			
Expense				
Administrative Fees				
Admin Fees-Other Funds	24,950.59			
Total Administrative Fees	24,950.59			
Grants				
Grants - All Others	11,500.00			
Total Grants	11,500.00			
Total Expense	36,450.59			
Net Ordinary Income	1,034,130.29			
Other Income/Expense				
Other Income				
Interfund Grants	(10,400.00)			
Interfund Contributions	10,595.12			
Total Other Income	195.12			
Other Expense				
Less - Funds Held for Others	1,034,325.41			
Total Other Expense	1,034,325.41			
Net Other Income	(1,034,130.29)			
Net Income	0.00			

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

	<u>Jan - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Contributions				
Contributions - Other Funds	1,718,556.40	2,000,000.00	(281,443.60)	85.9%
Total Contributions	1,718,556.40	2,000,000.00	(281,443.60)	85.9%
Investment Income				
Interest and Dividend Income	133,683.92	100,000.00	33,683.92	133.7%
Realized Gains and (Losses)	303,059.48	75,000.00	228,059.48	404.1%
Unrealized Gains and (Losses)	331,777.01	220,000.00	111,777.01	150.8%
Total Investment Income	768,520.41	395,000.00	373,520.41	194.6%
Total Income	2,487,076.81	2,395,000.00	92,076.81	103.8%
Gross Profit	2,487,076.81	2,395,000.00	92,076.81	103.8%
Expense				
Administrative Fees				
Admin Fees-Other Funds	88,309.65			
Admin Fees-Greater Horizons	0.00	88,000.00	(88,000.00)	0.0%
Total Administrative Fees	88,309.65	88,000.00	309.65	100.4%
Grants				
Grants - All Others	1,220,132.39			
Grants - Other	0.00	1,200,000.00	(1,200,000.00)	0.0%
Total Grants	1,220,132.39	1,200,000.00	20,132.39	101.7%
Total Expense	1,308,442.04	1,288,000.00	20,442.04	101.6%
Net Ordinary Income	1,178,634.77	1,107,000.00	71,634.77	106.5%
Other Income/Expense				
Other Income				
Interfund Grants	(5,500.00)			
Interfund Contributions	5,000.00			
Total Other Income	(500.00)			
Other Expense				
Less - Funds Held for Others	0.00	1,107,000.00	(1,107,000.00)	0.0%
Total Other Expense	0.00	1,107,000.00	(1,107,000.00)	0.0%
Net Other Income	(500.00)	(1,107,000.00)	1,106,500.00	0.0%
Net Income	<u>1,178,134.77</u>	<u>0.00</u>	<u>1,178,134.77</u>	<u>100.0%</u>

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