



Columbia Community Land Trust  
Financial Statements  
April 2025

Prepared by  
Landon Cummins, C.P.A.  
Convergence Accounting  
3919 S. Providence Road  
Columbia, MO 65203  
(573) 818-2264

# Columbia Community Land Trust

## Statement of Financial Position

As of April 30, 2025

	TOTAL		
	AS OF APR 30, 2025	AS OF MAR 31, 2025 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	313.57	4,251.73	-3,938.16
First Mid Bank & Trust - Ground Lease Fees #8992	20,825.90	17,675.09	3,150.81
First Mid Bank & Trust MMDA #8252	61,666.10	62,064.13	-398.03
<b>Total Bank Accounts</b>	<b>\$82,805.57</b>	<b>\$83,990.95</b>	<b>\$ -1,185.38</b>
Accounts Receivable			
Accounts Receivable (A/R)	1,500.00	1,680.00	-180.00
<b>Total Accounts Receivable</b>	<b>\$1,500.00</b>	<b>\$1,680.00</b>	<b>\$ -180.00</b>
Other Current Assets			
Prepaid Expenses	15,633.89	15,633.89	0.00
Undeposited Funds	0.00	120.00	-120.00
<b>Total Other Current Assets</b>	<b>\$15,633.89</b>	<b>\$15,753.89</b>	<b>\$ -120.00</b>
<b>Total Current Assets</b>	<b>\$99,939.46</b>	<b>\$101,424.84</b>	<b>\$ -1,485.38</b>
Fixed Assets			
Land Purchases	410,497.58	410,497.58	0.00
<b>Total Fixed Assets</b>	<b>\$410,497.58</b>	<b>\$410,497.58</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$510,437.04</b>	<b>\$511,922.42</b>	<b>\$ -1,485.38</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	2,025.00	1,184.16	840.84
<b>Total Accounts Payable</b>	<b>\$2,025.00</b>	<b>\$1,184.16</b>	<b>\$840.84</b>
<b>Total Current Liabilities</b>	<b>\$2,025.00</b>	<b>\$1,184.16</b>	<b>\$840.84</b>
<b>Total Liabilities</b>	<b>\$2,025.00</b>	<b>\$1,184.16</b>	<b>\$840.84</b>
Equity			
Net Assets - With Donor Restrictions	410,498.00	410,498.00	0.00
Net Assets - Without Restrictions	63,076.74	63,076.74	0.00
Net Revenue	34,837.30	37,163.52	-2,326.22
<b>Total Equity</b>	<b>\$508,412.04</b>	<b>\$510,738.26</b>	<b>\$ -2,326.22</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$510,437.04</b>	<b>\$511,922.42</b>	<b>\$ -1,485.38</b>

### Note

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

April 2025

		TOTAL
	APR 2025	JAN - APR, 2025 (YTD)
<b>Revenue</b>		
Donations - InKind		36,800.00
Ground Lease Fees	880.00	3,360.00
Home sales proceeds		
Capitalization of CHDO Home Sales	2,000.00	2,000.00
<b>Total Home sales proceeds</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Total Revenue</b>	<b>\$2,880.00</b>	<b>\$42,160.00</b>
<b>GROSS PROFIT</b>	<b>\$2,880.00</b>	<b>\$42,160.00</b>
<b>Expenditures</b>		
Conference Expense	75.00	75.00
Insurance	795.00	795.00
Professional Services		
Accounting fees	2,025.00	2,025.00
Legal Fees	1,334.00	2,224.96
Professional Fees	250.00	825.00
<b>Total Professional Services</b>	<b>3,609.00</b>	<b>5,074.96</b>
QuickBooks Payments Fees	29.19	76.78
Repairs & Maintenance	800.00	1,708.00
<b>Total Expenditures</b>	<b>\$5,308.19</b>	<b>\$7,729.74</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -2,428.19</b>	<b>\$34,430.26</b>
<b>Other Revenue</b>		
Other Investment Revenue	101.97	407.04
<b>Total Other Revenue</b>	<b>\$101.97</b>	<b>\$407.04</b>
<b>NET OTHER REVENUE</b>	<b>\$101.97</b>	<b>\$407.04</b>
<b>NET REVENUE</b>	<b>\$ -2,326.22</b>	<b>\$34,837.30</b>

### Note

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

January - April, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	TOTAL
<b>Revenue</b>					
Donations - InKind			36,800.00		\$36,800.00
Ground Lease Fees	800.00	800.00	880.00	880.00	\$3,360.00
Home sales proceeds					\$0.00
Capitalization of CHDO Home Sales			2,000.00		\$2,000.00
<b>Total Home sales proceeds</b>			2,000.00		<b>\$2,000.00</b>
<b>Total Revenue</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$37,680.00</b>	<b>\$2,880.00</b>	<b>\$42,160.00</b>
<b>GROSS PROFIT</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$37,680.00</b>	<b>\$2,880.00</b>	<b>\$42,160.00</b>
<b>Expenditures</b>					
Conference Expense			0.00	75.00	\$75.00
Insurance				795.00	\$795.00
Professional Services					\$0.00
Accounting fees			2,025.00		\$2,025.00
Legal Fees	729.96	161.00	1,334.00		\$2,224.96
Professional Fees	150.00	425.00	250.00		\$825.00
<b>Total Professional Services</b>	<b>879.96</b>	<b>586.00</b>	<b>3,609.00</b>		<b>\$5,074.96</b>
QuickBooks Payments Fees	11.20	23.20	13.19	29.19	\$76.78
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	\$1,708.00
<b>Total Expenditures</b>	<b>\$1,003.96</b>	<b>\$228.20</b>	<b>\$1,189.39</b>	<b>\$5,308.19</b>	<b>\$7,729.74</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -203.96</b>	<b>\$571.80</b>	<b>\$36,490.61</b>	<b>\$ -2,428.19</b>	<b>\$34,430.26</b>
<b>Other Revenue</b>					
Other Investment Revenue	104.91	94.91	105.25	101.97	\$407.04
<b>Total Other Revenue</b>	<b>\$104.91</b>	<b>\$94.91</b>	<b>\$105.25</b>	<b>\$101.97</b>	<b>\$407.04</b>
<b>NET OTHER REVENUE</b>	<b>\$104.91</b>	<b>\$94.91</b>	<b>\$105.25</b>	<b>\$101.97</b>	<b>\$407.04</b>
<b>NET REVENUE</b>	<b>\$ -99.05</b>	<b>\$666.71</b>	<b>\$36,595.86</b>	<b>\$ -2,326.22</b>	<b>\$34,837.30</b>

### Note

This is an unaudited preparation with no assurance provided.