



Columbia Community Land Trust  
Financial Statements  
September '25

Prepared by  
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# Columbia Community Land Trust

## Statement of Financial Position

As of September 30, 2025

	TOTAL		
	AS OF SEP 30, 2025	AS OF AUG 31, 2025 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	35,092.31	36,540.09	-1,447.78
First Mid Bank & Trust - Ground Lease Fees #8992	22,285.92	21,584.32	701.60
First Mid Bank & Trust ARPA #1292	1,000.22	1,000.16	0.06
First Mid Bank & Trust Donations #9487	36,740.47	9,146.47	27,594.00
First Mid Bank & Trust MMDA #8252	19,258.88	19,229.38	29.50
<b>Total Bank Accounts</b>	<b>\$114,377.80</b>	<b>\$87,500.42</b>	<b>\$26,877.38</b>
Accounts Receivable			
Accounts Receivable (A/R)	1,900.00	2,060.00	-160.00
<b>Total Accounts Receivable</b>	<b>\$1,900.00</b>	<b>\$2,060.00</b>	<b>\$ -160.00</b>
Other Current Assets			
Prepaid Expenses	14,449.73	14,449.73	0.00
<b>Total Other Current Assets</b>	<b>\$14,449.73</b>	<b>\$14,449.73</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$130,727.53</b>	<b>\$104,010.15</b>	<b>\$26,717.38</b>
Fixed Assets			
Land Purchases	522,905.96	522,905.96	0.00
<b>Total Fixed Assets</b>	<b>\$522,905.96</b>	<b>\$522,905.96</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$653,633.49</b>	<b>\$626,916.11</b>	<b>\$26,717.38</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
<b>Total Liabilities</b>			<b>\$0.00</b>
Equity			
Net Assets - With Donor Restrictions	522,906.38	522,906.38	0.00
Net Assets - Without Restrictions	63,076.74	63,076.74	0.00
Net Revenue	67,650.37	40,932.99	26,717.38
<b>Total Equity</b>	<b>\$653,633.49</b>	<b>\$626,916.11</b>	<b>\$26,717.38</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$653,633.49</b>	<b>\$626,916.11</b>	<b>\$26,717.38</b>

### Note

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

September 2025

	TOTAL	
	SEP 2025	JAN - SEP, 2025 (YTD)
Revenue		
Donations	27,641.46	40,293.26
Donations - InKind		36,800.00
Government Grants		112,408.38
Ground Lease Fees	720.00	7,480.00
Home sales proceeds		
Capitalization of CHDO Home Sales		2,000.00
<b>Total Home sales proceeds</b>		<b>2,000.00</b>
Net Assets Released From Restriction		-112,408.38
<b>Total Revenue</b>	<b>\$28,361.46</b>	<b>\$86,573.26</b>
GROSS PROFIT	<b>\$28,361.46</b>	<b>\$86,573.26</b>
Expenditures		
Bad Debt Expense	160.00	160.00
Bank Charges & Fees	49.71	126.84
Conference Expense		1,489.41
Insurance		2,711.00
Professional Services		
Accounting fees	525.00	4,650.00
Legal Fees	368.00	3,437.96
Professional Fees		2,077.45
<b>Total Professional Services</b>	<b>893.00</b>	<b>10,165.41</b>
QuickBooks Payments Fees	18.40	176.76
Repairs & Maintenance	446.88	4,238.80
Utilities	107.90	437.70
<b>Total Expenditures</b>	<b>\$1,675.89</b>	<b>\$19,505.92</b>
NET OPERATING REVENUE	<b>\$26,685.57</b>	<b>\$67,067.34</b>
Other Revenue		
Other Investment Revenue	31.81	583.03
<b>Total Other Revenue</b>	<b>\$31.81</b>	<b>\$583.03</b>
NET OTHER REVENUE	<b>\$31.81</b>	<b>\$583.03</b>
NET REVENUE	<b>\$26,717.38</b>	<b>\$67,650.37</b>

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# Columbia Community Land Trust

## Statement of Activity

January - September, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	TOTAL
Revenue										
Donations					3,506.07	5,000.00	1,000.00	3,145.73	27,641.46	\$40,293.26
Donations - InKind			36,800.00							\$36,800.00
Government Grants						112,408.38				\$112,408.38
Ground Lease Fees	800.00	800.00	880.00	880.00	880.00	800.00	880.00	840.00	720.00	\$7,480.00
Home sales proceeds										\$0.00
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>
Net Assets Released From Restriction						-112,408.38				\$ -112,408.38
<b>Total Revenue</b>	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$37,680.00</b>	<b>\$2,880.00</b>	<b>\$4,386.07</b>	<b>\$5,800.00</b>	<b>\$1,880.00</b>	<b>\$3,985.73</b>	<b>\$28,361.46</b>	<b>\$86,573.26</b>
GROSS PROFIT	<b>\$800.00</b>	<b>\$800.00</b>	<b>\$37,680.00</b>	<b>\$2,880.00</b>	<b>\$4,386.07</b>	<b>\$5,800.00</b>	<b>\$1,880.00</b>	<b>\$3,985.73</b>	<b>\$28,361.46</b>	<b>\$86,573.26</b>
Expenditures										
Bad Debt Expense									160.00	\$160.00
Bank Charges & Fees					77.13				49.71	\$126.84
Conference Expense			0.00	75.00	1,414.41					\$1,489.41
Insurance				795.00	1,702.00	214.00				\$2,711.00
Professional Services										\$0.00
Accounting fees				2,025.00	525.00	525.00	525.00	525.00	525.00	\$4,650.00
Legal Fees	729.96	161.00		1,334.00	552.00	184.00	109.00		368.00	\$3,437.96
Professional Fees	150.00	425.00		250.00			10.45	1,242.00		\$2,077.45
<b>Total Professional Services</b>	<b>879.96</b>	<b>586.00</b>		<b>3,609.00</b>	<b>1,077.00</b>	<b>709.00</b>	<b>644.45</b>	<b>1,767.00</b>	<b>893.00</b>	<b>\$10,165.41</b>
QuickBooks Payments Fees	11.20	23.20	13.19	29.19	11.60	35.98	16.40	17.60	18.40	\$176.76
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	543.84	546.60	993.48		446.88	\$4,238.80
Utilities							230.03	99.77	107.90	\$437.70
<b>Total Expenditures</b>	<b>\$1,003.96</b>	<b>\$228.20</b>	<b>\$1,189.39</b>	<b>\$5,308.19</b>	<b>\$4,825.98</b>	<b>\$1,505.58</b>	<b>\$1,884.36</b>	<b>\$1,884.37</b>	<b>\$1,675.89</b>	<b>\$19,505.92</b>
NET OPERATING REVENUE	<b>\$ -203.96</b>	<b>\$571.80</b>	<b>\$36,490.61</b>	<b>\$ -2,428.19</b>	<b>\$ -439.91</b>	<b>\$4,294.42</b>	<b>\$ -4.36</b>	<b>\$2,101.36</b>	<b>\$26,685.57</b>	<b>\$67,067.34</b>
Other Revenue										
Other Investment Revenue	104.91	94.91	105.25	101.97	47.71	32.59	32.95	30.93	31.81	\$583.03
<b>Total Other Revenue</b>	<b>\$104.91</b>	<b>\$94.91</b>	<b>\$105.25</b>	<b>\$101.97</b>	<b>\$47.71</b>	<b>\$32.59</b>	<b>\$32.95</b>	<b>\$30.93</b>	<b>\$31.81</b>	<b>\$583.03</b>
NET OTHER REVENUE	<b>\$104.91</b>	<b>\$94.91</b>	<b>\$105.25</b>	<b>\$101.97</b>	<b>\$47.71</b>	<b>\$32.59</b>	<b>\$32.95</b>	<b>\$30.93</b>	<b>\$31.81</b>	<b>\$583.03</b>
NET REVENUE	<b>\$ -99.05</b>	<b>\$666.71</b>	<b>\$36,595.86</b>	<b>\$ -2,326.22</b>	<b>\$ -392.20</b>	<b>\$4,327.01</b>	<b>\$28.59</b>	<b>\$2,132.29</b>	<b>\$26,717.38</b>	<b>\$67,650.37</b>

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