



Columbia Community Land Trust  
Financial Statements  
February 2026

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 February 28, 2026

	TOTAL		
	AS OF FEB 28, 2026	AS OF JAN 31, 2026 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	13,127.56	14,564.56	-1,437.00
First Mid Bank & Trust - Ground Lease Fees #8992	7,416.74	25,948.34	-18,531.60
First Mid Bank & Trust ARPA #1292	141,562.96	143,557.95	-1,994.99
First Mid Bank & Trust Donations #9487	252,445.04	152,230.69	100,214.35
First Mid Bank & Trust MMDA #8252	19,388.64	19,366.35	22.29
<b>Total Bank Accounts</b>	<b>\$433,940.94</b>	<b>\$355,667.89</b>	<b>\$78,273.05</b>
Accounts Receivable			
Accounts Receivable (A/R)	1,780.00	1,540.00	240.00
<b>Total Accounts Receivable</b>	<b>\$1,780.00</b>	<b>\$1,540.00</b>	<b>\$240.00</b>
Other Current Assets			
Deposit on Property	2,000.00		2,000.00
Prepaid Expenses	42,332.72	22,332.72	20,000.00
Undeposited Funds	40.00	40.00	0.00
<b>Total Other Current Assets</b>	<b>\$44,372.72</b>	<b>\$22,372.72</b>	<b>\$22,000.00</b>
<b>Total Current Assets</b>	<b>\$480,093.66</b>	<b>\$379,580.61</b>	<b>\$100,513.05</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>\$1,002,999.62</b>	<b>\$902,486.57</b>	<b>\$100,513.05</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	795.00	0.00	795.00
<b>Total Accounts Payable</b>	<b>\$795.00</b>	<b>\$0.00</b>	<b>\$795.00</b>
<b>Total Current Liabilities</b>	<b>\$795.00</b>	<b>\$0.00</b>	<b>\$795.00</b>
<b>Total Liabilities</b>	<b>\$795.00</b>	<b>\$0.00</b>	<b>\$795.00</b>
Equity			
Net Assets - With Donor Restrictions	860,685.15	760,489.62	100,195.53
Net Assets - Without Restrictions	-152,791.74	-52,596.21	-100,195.53
Net Revenue	294,311.21	194,593.16	99,718.05
<b>Total Equity</b>	<b>\$1,002,204.62</b>	<b>\$902,486.57</b>	<b>\$99,718.05</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,002,999.62</b>	<b>\$902,486.57</b>	<b>\$100,513.05</b>

**Note**

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

January - February, 2026

	TOTAL			
	JAN - FEB, 2026	JAN - FEB, 2025 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
Donation Income				
Restricted Donations	151,800.00		151,800.00	
<b>Total Donation Income</b>	<b>151,800.00</b>		<b>151,800.00</b>	
Ground Lease Fees	1,760.00	1,600.00	160.00	10.00 %
Proceeds from Sale of Homes	143,551.23		143,551.23	
<b>Total Revenue</b>	<b>\$297,111.23</b>	<b>\$1,600.00</b>	<b>\$295,511.23</b>	<b>18,469.45 %</b>
<b>GROSS PROFIT</b>	<b>\$297,111.23</b>	<b>\$1,600.00</b>	<b>\$295,511.23</b>	<b>18,469.45 %</b>
<b>Expenditures</b>				
Bank Charges & Fees	40.81		40.81	
Insurance	795.00		795.00	
Professional Services				
Accounting fees	1,050.00		1,050.00	
Legal Fees	69.00	890.96	-821.96	-92.26 %
Professional Fees		575.00	-575.00	-100.00 %
<b>Total Professional Services</b>	<b>1,119.00</b>	<b>1,465.96</b>	<b>-346.96</b>	<b>-23.67 %</b>
QuickBooks Payments Fees	40.40	34.40	6.00	17.44 %
Repairs & Maintenance	739.00	-268.20	1,007.20	375.54 %
Utilities	160.27		160.27	
<b>Total Expenditures</b>	<b>\$2,894.48</b>	<b>\$1,232.16</b>	<b>\$1,662.32</b>	<b>134.91 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$294,216.75</b>	<b>\$367.84</b>	<b>\$293,848.91</b>	<b>79,884.98 %</b>
<b>Other Revenue</b>				
Other Investment Revenue	94.46	199.82	-105.36	-52.73 %
<b>Total Other Revenue</b>	<b>\$94.46</b>	<b>\$199.82</b>	<b>\$ -105.36</b>	<b>-52.73 %</b>
<b>NET OTHER REVENUE</b>	<b>\$94.46</b>	<b>\$199.82</b>	<b>\$ -105.36</b>	<b>-52.73 %</b>
<b>NET REVENUE</b>	<b>\$294,311.21</b>	<b>\$567.66</b>	<b>\$293,743.55</b>	<b>51,746.39 %</b>

**Note**

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

January - February, 2026

	JAN 2026	FEB 2026	TOTAL
Revenue			
Donation Income			\$0.00
Restricted Donations	51,600.00	100,200.00	\$151,800.00
<b>Total Donation Income</b>	<b>51,600.00</b>	<b>100,200.00</b>	<b>\$151,800.00</b>
Ground Lease Fees	840.00	920.00	\$1,760.00
Proceeds from Sale of Homes	143,551.23		\$143,551.23
<b>Total Revenue</b>	<b>\$195,991.23</b>	<b>\$101,120.00</b>	<b>\$297,111.23</b>
GROSS PROFIT	<b>\$195,991.23</b>	<b>\$101,120.00</b>	<b>\$297,111.23</b>
Expenditures			
Bank Charges & Fees	30.34	10.47	\$40.81
Insurance		795.00	\$795.00
Professional Services			\$0.00
Accounting fees	525.00	525.00	\$1,050.00
Legal Fees		69.00	\$69.00
<b>Total Professional Services</b>	<b>525.00</b>	<b>594.00</b>	<b>\$1,119.00</b>
QuickBooks Payments Fees	24.80	15.60	\$40.40
Repairs & Maintenance	700.00	39.00	\$739.00
Utilities	160.27		\$160.27
<b>Total Expenditures</b>	<b>\$1,440.41</b>	<b>\$1,454.07</b>	<b>\$2,894.48</b>
NET OPERATING REVENUE	<b>\$194,550.82</b>	<b>\$99,665.93</b>	<b>\$294,216.75</b>
Other Revenue			
Other Investment Revenue	42.34	52.12	\$94.46
<b>Total Other Revenue</b>	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$94.46</b>
NET OTHER REVENUE	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$94.46</b>
NET REVENUE	<b>\$194,593.16</b>	<b>\$99,718.05</b>	<b>\$294,311.21</b>

### Note

This is an unaudited preparation with no assurance provided.