



Columbia Community Land Trust
Financial Statements
October 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 October 31, 2025

	TOTAL		
	AS OF OCT 31, 2025	AS OF SEP 30, 2025 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	32,991.53	35,092.31	-2,100.78
First Mid Bank & Trust - Ground Lease Fees #8992	22,872.32	22,285.92	586.40
First Mid Bank & Trust ARPA #1292	1,000.27	1,000.22	0.05
First Mid Bank & Trust Donations #9487	53,943.65	36,740.47	17,203.18
First Mid Bank & Trust MMDA #8252	19,281.04	19,258.88	22.16
Total Bank Accounts	\$130,088.81	\$114,377.80	\$15,711.01
Accounts Receivable			
Accounts Receivable (A/R)	2,100.00	1,900.00	200.00
Total Accounts Receivable	\$2,100.00	\$1,900.00	\$200.00
Other Current Assets			
Prepaid Expenses	14,449.73	14,449.73	0.00
Total Other Current Assets	\$14,449.73	\$14,449.73	\$0.00
Total Current Assets	\$146,638.54	\$130,727.53	\$15,911.01
Fixed Assets			
Land Purchases	522,905.96	522,905.96	0.00
Total Fixed Assets	\$522,905.96	\$522,905.96	\$0.00
TOTAL ASSETS	\$669,544.50	\$653,633.49	\$15,911.01
LIABILITIES AND EQUITY			
Liabilities			
Total Liabilities			\$0.00
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	83,561.38	67,650.37	15,911.01
Total Equity	\$669,544.50	\$653,633.49	\$15,911.01
TOTAL LIABILITIES AND EQUITY	\$669,544.50	\$653,633.49	\$15,911.01

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

October 2025

	TOTAL	
	OCT 2025	JAN - OCT, 2025 (YTD)
Revenue		
Donation Income		
Donations - InKind		36,800.00
Restricted Donations	17,200.00	44,241.46
Unrestricted Donations		13,251.80
Total Donation Income	17,200.00	94,293.26
Government Grants		112,408.38
Ground Lease Fees	800.00	8,280.00
Home sales proceeds		
Capitalization of CHDO Home Sales		2,000.00
Total Home sales proceeds		2,000.00
Net Assets Released From Restriction		-112,408.38
Total Revenue	\$18,000.00	\$104,573.26
GROSS PROFIT	\$18,000.00	\$104,573.26
Expenditures		
Bad Debt Expense		160.00
Bank Charges & Fees		126.84
Conference Expense		1,489.41
Insurance		2,711.00
Professional Services		
Accounting fees	525.00	5,175.00
Legal Fees	759.00	4,196.96
Professional Fees		2,077.45
Total Professional Services	1,284.00	11,449.41
QuickBooks Payments Fees	13.60	190.36
Repairs & Maintenance	546.60	4,785.40
Utilities	270.18	707.88
Total Expenditures	\$2,114.38	\$21,620.30
NET OPERATING REVENUE	\$15,885.62	\$82,952.96
Other Revenue		
Other Investment Revenue	25.39	608.42
Total Other Revenue	\$25.39	\$608.42
NET OTHER REVENUE	\$25.39	\$608.42
NET REVENUE	\$15,911.01	\$83,561.38

Note

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Columbia Community Land Trust

Statement of Activity

January - October, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	TOTAL
Revenue											
Donation Income											\$0.00
Donations - InKind			36,800.00								\$36,800.00
Restricted Donations									27,041.46	17,200.00	\$44,241.46
Unrestricted Donations					3,506.07	5,000.00	1,000.00	3,145.73	600.00		\$13,251.80
Total Donation Income			36,800.00		3,506.07	5,000.00	1,000.00	3,145.73	27,641.46	17,200.00	\$94,293.26
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	800.00	\$8,280.00
Home sales proceeds											\$0.00
Capitalization of CHDO Home Sales				2,000.00							\$2,000.00
Total Home sales proceeds				2,000.00							\$2,000.00
Net Assets Released From Restriction						-112,408.38					\$ -112,408.38
Total Revenue	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$5,800.00	\$1,880.00	\$3,985.73	\$28,361.46	\$18,000.00	\$104,573.26
GROSS PROFIT	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$5,800.00	\$1,880.00	\$3,985.73	\$28,361.46	\$18,000.00	\$104,573.26
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	525.00	\$5,175.00
Legal Fees	729.96	161.00		1,334.00	552.00	184.00	109.00		368.00	759.00	\$4,196.96
Professional Fees	150.00	425.00		250.00			10.45	1,242.00			\$2,077.45
Total Professional Services	879.96	586.00		3,609.00	1,077.00	709.00	644.45	1,767.00	893.00	1,284.00	\$11,449.41
QuickBooks Payments Fees	11.20	23.20	13.19	29.19	11.60	35.98	16.40	17.60	18.40	13.60	\$190.36
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	543.84	546.60	993.48		446.88	546.60	\$4,785.40
Utilities							230.03	99.77	107.90	270.18	\$707.88
Total Expenditures	\$1,003.96	\$228.20	\$1,189.39	\$5,308.19	\$4,825.98	\$1,505.58	\$1,884.36	\$1,884.37	\$1,675.89	\$2,114.38	\$21,620.30
NET OPERATING REVENUE	\$ -203.96	\$571.80	\$36,490.61	\$ -2,428.19	\$ -439.91	\$4,294.42	\$ -4.36	\$2,101.36	\$26,685.57	\$15,885.62	\$82,952.96
Other Revenue											
Other Investment Revenue	104.91	94.91	105.25	101.97	47.71	32.59	32.95	30.93	31.81	25.39	\$608.42
Total Other Revenue	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$32.59	\$32.95	\$30.93	\$31.81	\$25.39	\$608.42
NET OTHER REVENUE	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$32.59	\$32.95	\$30.93	\$31.81	\$25.39	\$608.42
NET REVENUE	\$ -99.05	\$666.71	\$36,595.86	\$ -2,326.22	\$ -392.20	\$4,327.01	\$28.59	\$2,132.29	\$26,717.38	\$15,911.01	\$83,561.38

Note
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