



Columbia Community Land Trust
Financial Statements
August 2025

Prepared by
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Columbia Community Land Trust

Statement of Financial Position

As of August 31, 2025

	TOTAL		
	AS OF AUG 31, 2025	AS OF JUL 31, 2025 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	36,540.09	38,406.86	-1,866.77
First Mid Bank & Trust - Ground Lease Fees #8992	21,584.32	20,921.92	662.40
First Mid Bank & Trust ARPA #1292	1,000.16	1,000.10	0.06
First Mid Bank & Trust Donations #9487	9,146.47	6,000.38	3,146.09
First Mid Bank & Trust MMDA #8252	19,229.38	19,198.87	30.51
Total Bank Accounts	\$87,500.42	\$85,528.13	\$1,972.29
Accounts Receivable			
Accounts Receivable (A/R)	2,060.00	1,900.00	160.00
Total Accounts Receivable	\$2,060.00	\$1,900.00	\$160.00
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	\$104,010.15	\$101,877.86	\$2,132.29
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	\$626,916.11	\$624,783.82	\$2,132.29
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	40,932.99	38,800.70	2,132.29
Total Equity	\$626,916.11	\$624,783.82	\$2,132.29
TOTAL LIABILITIES AND EQUITY	\$626,916.11	\$624,783.82	\$2,132.29

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

August 2025

	TOTAL	
	AUG 2025	JAN - AUG, 2025 (YTD)
Revenue		
Donations	3,145.73	12,651.80
Donations - InKind		36,800.00
Government Grants		112,408.38
Ground Lease Fees	840.00	6,760.00
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	\$3,985.73	\$58,211.80
GROSS PROFIT	\$3,985.73	\$58,211.80
Expenditures		
Bank Charges & Fees		77.13
Conference Expense		1,489.41
Insurance		2,711.00
Professional Services		
Accounting fees	525.00	4,125.00
Legal Fees		3,069.96
Professional Fees	1,242.00	2,077.45
Total Professional Services	1,767.00	9,272.41
QuickBooks Payments Fees	17.60	158.36
Repairs & Maintenance		3,791.92
Utilities	99.77	329.80
Total Expenditures	\$1,884.37	\$17,830.03
NET OPERATING REVENUE	\$2,101.36	\$40,381.77
Other Revenue		
Other Investment Revenue	30.93	551.22
Total Other Revenue	\$30.93	\$551.22
NET OTHER REVENUE	\$30.93	\$551.22
NET REVENUE	\$2,132.29	\$40,932.99

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Columbia Community Land Trust

Statement of Activity

January - August, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	TOTAL
Revenue									
Donations					3,506.07	5,000.00	1,000.00	3,145.73	\$12,651.80
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	\$6,760.00
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	\$58,211.80
GROSS PROFIT	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$5,800.00	\$1,880.00	\$3,985.73	\$58,211.80
Expenditures									
Bank Charges & Fees					77.13				\$77.13
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	\$4,125.00
Legal Fees	729.96	161.00		1,334.00	552.00	184.00	109.00		\$3,069.96
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	\$9,272.41
QuickBooks Payments Fees	11.20	23.20	13.19	29.19	11.60	35.98	16.40	17.60	\$158.36
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	543.84	546.60	993.48		\$3,791.92
Utilities							230.03	99.77	\$329.80
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	\$17,830.03
NET OPERATING REVENUE	\$ -203.96	\$571.80	\$36,490.61	\$ -2,428.19	\$ -439.91	\$4,294.42	\$ -4.36	\$2,101.36	\$40,381.77
Other Revenue									
Other Investment Revenue	104.91	94.91	105.25	101.97	47.71	32.59	32.95	30.93	\$551.22
Total Other Revenue	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$32.59	\$32.95	\$30.93	\$551.22
NET OTHER REVENUE	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$32.59	\$32.95	\$30.93	\$551.22
NET REVENUE	\$ -99.05	\$666.71	\$36,595.86	\$ -2,326.22	\$ -392.20	\$4,327.01	\$28.59	\$2,132.29	\$40,932.99

Note

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