



Columbia Community Land Trust
Financial Statements
November 2025

Prepared by
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Columbia Community Land Trust

Statement of Financial Position

As of November 30, 2025

| | TOTAL | | |
|--|---------------------|-------------------------|--------------------|
| | AS OF NOV 30, 2025 | AS OF OCT 31, 2025 (PP) | CHANGE |
| ASSETS | | | |
| Current Assets | | | |
| Bank Accounts | | | |
| First Mid Bank & Trust #7466 | 17,367.31 | 32,991.53 | -15,624.22 |
| First Mid Bank & Trust - Ground Lease Fees #8992 | 24,466.34 | 22,872.32 | 1,594.02 |
| First Mid Bank & Trust ARPA #1292 | 1,000.33 | 1,000.27 | 0.06 |
| First Mid Bank & Trust Donations #9487 | 76,900.11 | 53,943.65 | 22,956.46 |
| First Mid Bank & Trust MMDA #8252 | 19,315.25 | 19,281.04 | 34.21 |
| Total Bank Accounts | \$139,049.34 | \$130,088.81 | \$8,960.53 |
| Accounts Receivable | | | |
| Accounts Receivable (A/R) | 1,420.00 | 2,220.00 | -800.00 |
| Total Accounts Receivable | \$1,420.00 | \$2,220.00 | \$ -800.00 |
| Other Current Assets | | | |
| Prepaid Expenses | 22,332.72 | 7,332.72 | 15,000.00 |
| Total Other Current Assets | \$22,332.72 | \$7,332.72 | \$15,000.00 |
| Total Current Assets | \$162,802.06 | \$139,641.53 | \$23,160.53 |
| 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 | \$685,708.02 | \$662,547.49 | \$23,160.53 |
| LIABILITIES AND EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| Accounts Payable (A/P) | 639.95 | 370.07 | 269.88 |
| Total Accounts Payable | \$639.95 | \$370.07 | \$269.88 |
| Total Current Liabilities | \$639.95 | \$370.07 | \$269.88 |
| Total Liabilities | \$639.95 | \$370.07 | \$269.88 |
| Equity | | | |
| Net Assets - With Donor Restrictions | 590,097.84 | 567,147.84 | 22,950.00 |
| Net Assets - Without Restrictions | -11,191.73 | 11,758.27 | -22,950.00 |
| Net Revenue | 106,161.96 | 83,271.31 | 22,890.65 |
| Total Equity | \$685,068.07 | \$662,177.42 | \$22,890.65 |
| TOTAL LIABILITIES AND EQUITY | \$685,708.02 | \$662,547.49 | \$23,160.53 |

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

November 2025

| | TOTAL | |
|--------------------------------------|--------------------|-----------------------|
| | NOV 2025 | JAN - NOV, 2025 (YTD) |
| Revenue | | |
| Donation Income | | |
| Donations - InKind | | 36,800.00 |
| Restricted Donations | 22,950.00 | 67,191.46 |
| Unrestricted Donations | | 13,251.80 |
| Total Donation Income | 22,950.00 | 117,243.26 |
| Government Grants | | 112,408.38 |
| Ground Lease Fees | 840.00 | 9,200.00 |
| 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 | \$23,790.00 | \$128,443.26 |
| GROSS PROFIT | \$23,790.00 | \$128,443.26 |
| Expenditures | | |
| Advertising & Marketing | 269.88 | 639.95 |
| 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 | 5,700.00 |
| Legal Fees | | 4,196.96 |
| Professional Fees | | 2,077.45 |
| Total Professional Services | 525.00 | 11,974.41 |
| QuickBooks Payments Fees | 45.98 | 236.34 |
| Repairs & Maintenance | 398.88 | 5,184.28 |
| Utilities | -299.66 | 408.22 |
| Total Expenditures | \$940.08 | \$22,930.45 |
| NET OPERATING REVENUE | \$22,849.92 | \$105,512.81 |
| Other Revenue | | |
| Other Investment Revenue | 40.73 | 649.15 |
| Total Other Revenue | \$40.73 | \$649.15 |
| NET OTHER REVENUE | \$40.73 | \$649.15 |
| NET REVENUE | \$22,890.65 | \$106,161.96 |

Note

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Columbia Community Land Trust

Statement of Activity

January - November, 2025

| | JAN 2025 | FEB 2025 | MAR 2025 | APR 2025 | MAY 2025 | JUN 2025 | JUL 2025 | AUG 2025 | SEP 2025 | OCT 2025 | NOV 2025 | TOTAL |
|--------------------------------------|-------------------|-----------------|--------------------|---------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|
| Revenue | | | | | | | | | | | | |
| Donation Income | | | | | | | | | | | | \$0.00 |
| Donations - InKind | | | 36,800.00 | | | | | | | | | \$36,800.00 |
| Restricted Donations | | | | | | | | | 27,041.46 | 17,200.00 | 22,950.00 | \$67,191.46 |
| 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 | 22,950.00 | \$117,243.26 |
| 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 | 800.00 | 800.00 | 840.00 | \$9,200.00 |
| 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 | \$28,441.46 | \$18,000.00 | \$23,790.00 | \$128,443.26 |
| GROSS PROFIT | \$800.00 | \$800.00 | \$37,680.00 | \$2,880.00 | \$4,386.07 | \$5,800.00 | \$1,880.00 | \$3,985.73 | \$28,441.46 | \$18,000.00 | \$23,790.00 | \$128,443.26 |
| Expenditures | | | | | | | | | | | | |
| Advertising & Marketing | | | | | | | | | | 370.07 | 269.88 | \$639.95 |
| 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 | 525.00 | \$5,700.00 |
| 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 | 525.00 | \$11,974.41 |
| QuickBooks Payments Fees | 11.20 | 23.20 | 13.19 | 29.19 | 11.60 | 35.98 | 16.40 | 17.60 | 18.40 | 13.60 | 45.98 | \$236.34 |
| Repairs & Maintenance | 112.80 | -381.00 | 1,176.20 | 800.00 | 543.84 | 546.60 | 993.48 | | 446.88 | 546.60 | 398.88 | \$5,184.28 |
| Utilities | | | | | | | 230.03 | 99.77 | 107.90 | 270.18 | -299.66 | \$408.22 |
| 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 | \$2,484.45 | \$940.08 | \$22,930.45 |
| NET OPERATING REVENUE | \$ -203.96 | \$571.80 | \$36,490.61 | \$ -2,428.19 | \$ -439.91 | \$4,294.42 | \$ -4.36 | \$2,101.36 | \$26,765.57 | \$15,515.55 | \$22,849.92 | \$105,512.81 |
| 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 | 40.73 | \$649.15 |
| Total Other Revenue | \$104.91 | \$94.91 | \$105.25 | \$101.97 | \$47.71 | \$32.59 | \$32.95 | \$30.93 | \$31.81 | \$25.39 | \$40.73 | \$649.15 |
| NET OTHER REVENUE | \$104.91 | \$94.91 | \$105.25 | \$101.97 | \$47.71 | \$32.59 | \$32.95 | \$30.93 | \$31.81 | \$25.39 | \$40.73 | \$649.15 |
| NET REVENUE | \$ -99.05 | \$666.71 | \$36,595.86 | \$ -2,326.22 | \$ -392.20 | \$4,327.01 | \$28.59 | \$2,132.29 | \$26,797.38 | \$15,540.94 | \$22,890.65 | \$106,161.96 |

Note

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