



Columbia Community Land Trust
Financial Statements
May 2025

Prepared by
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Columbia Community Land Trust

Statement of Financial Position

As of May 31, 2025

	TOTAL		
	AS OF MAY 31, 2025	AS OF APR 30, 2025 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	42,744.42	313.57	42,430.85
First Mid Bank & Trust - Ground Lease Fees #8992	19,334.30	20,825.90	-1,491.60
First Mid Bank & Trust MMDA #8252	19,133.81	61,666.10	-42,532.29
Total Bank Accounts	\$81,212.53	\$82,805.57	\$ -1,593.04
Accounts Receivable			
Accounts Receivable (A/R)	1,860.00	1,500.00	360.00
Total Accounts Receivable	\$1,860.00	\$1,500.00	\$360.00
Other Current Assets			
Prepaid Expenses	14,449.73	15,633.89	-1,184.16
Total Other Current Assets	\$14,449.73	\$15,633.89	\$ -1,184.16
Total Current Assets	\$97,522.26	\$99,939.46	\$ -2,417.20
Fixed Assets			
Land Purchases	410,497.58	410,497.58	0.00
Total Fixed Assets	\$410,497.58	\$410,497.58	\$0.00
TOTAL ASSETS	\$508,019.84	\$510,437.04	\$ -2,417.20
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	0.00	2,025.00	-2,025.00
Total Accounts Payable	\$0.00	\$2,025.00	\$ -2,025.00
Total Current Liabilities	\$0.00	\$2,025.00	\$ -2,025.00
Total Liabilities	\$0.00	\$2,025.00	\$ -2,025.00
Equity			
Net Assets - With Donor Restrictions	410,498.00	410,498.00	0.00
Net Assets - Without Restrictions	63,076.74	63,076.74	0.00
Net Revenue	34,445.10	34,837.30	-392.20
Total Equity	\$508,019.84	\$508,412.04	\$ -392.20
TOTAL LIABILITIES AND EQUITY	\$508,019.84	\$510,437.04	\$ -2,417.20

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

May 2025

	TOTAL	
	MAY 2025	JAN - MAY, 2025 (YTD)
Revenue		
Donations	3,506.07	3,506.07
Donations - InKind		36,800.00
Ground Lease Fees	880.00	4,240.00
Home sales proceeds		
Capitalization of CHDO Home Sales		2,000.00
Total Home sales proceeds		2,000.00
Total Revenue	\$4,386.07	\$46,546.07
GROSS PROFIT	\$4,386.07	\$46,546.07
Expenditures		
Bank Charges & Fees	77.13	77.13
Conference Expense	1,414.41	1,489.41
Insurance	1,702.00	2,497.00
Professional Services		
Accounting fees	525.00	2,550.00
Legal Fees	552.00	2,776.96
Professional Fees		825.00
Total Professional Services	1,077.00	6,151.96
QuickBooks Payments Fees	11.60	88.38
Repairs & Maintenance	543.84	2,251.84
Total Expenditures	\$4,825.98	\$12,555.72
NET OPERATING REVENUE	\$ -439.91	\$33,990.35
Other Revenue		
Other Investment Revenue	47.71	454.75
Total Other Revenue	\$47.71	\$454.75
NET OTHER REVENUE	\$47.71	\$454.75
NET REVENUE	\$ -392.20	\$34,445.10

Note

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Columbia Community Land Trust

Statement of Activity

January - May, 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	TOTAL
Revenue						
Donations					3,506.07	\$3,506.07
Donations - InKind			36,800.00			\$36,800.00
Ground Lease Fees	800.00	800.00	880.00	880.00	880.00	\$4,240.00
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
Total Revenue	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$46,546.07
GROSS PROFIT	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$46,546.07
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	\$2,497.00
Professional Services						\$0.00
Accounting fees				2,025.00	525.00	\$2,550.00
Legal Fees	729.96	161.00		1,334.00	552.00	\$2,776.96
Professional Fees	150.00	425.00		250.00		\$825.00
Total Professional Services	879.96	586.00		3,609.00	1,077.00	\$6,151.96
QuickBooks Payments Fees	11.20	23.20	13.19	29.19	11.60	\$88.38
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	543.84	\$2,251.84
Total Expenditures	\$1,003.96	\$228.20	\$1,189.39	\$5,308.19	\$4,825.98	\$12,555.72
NET OPERATING REVENUE	\$ -203.96	\$571.80	\$36,490.61	\$ -2,428.19	\$ -439.91	\$33,990.35
Other Revenue						
Other Investment Revenue	104.91	94.91	105.25	101.97	47.71	\$454.75
Total Other Revenue	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$454.75
NET OTHER REVENUE	\$104.91	\$94.91	\$105.25	\$101.97	\$47.71	\$454.75
NET REVENUE	\$ -99.05	\$666.71	\$36,595.86	\$ -2,326.22	\$ -392.20	\$34,445.10

Note

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