



Columbia Community Land Trust  
Financial Statements  
March 2026

Prepared by  
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# Columbia Community Land Trust

## Statement of Financial Position

As of March 31, 2026

	TOTAL		
	AS OF MAR 31, 2026	AS OF FEB 28, 2026 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	11,941.18	13,127.56	-1,186.38
First Mid Bank & Trust - Ground Lease Fees #8992	8,507.54	7,416.74	1,090.80
First Mid Bank & Trust ARPA #1292	46,122.97	141,562.96	-95,439.99
First Mid Bank & Trust Donations #9487	254,159.53	252,445.04	1,714.49
First Mid Bank & Trust MMDA #8252	19,413.34	19,388.64	24.70
<b>Total Bank Accounts</b>	<b>\$340,144.56</b>	<b>\$433,940.94</b>	<b>\$ -93,796.38</b>
Accounts Receivable			
Accounts Receivable (A/R)	1,550.00	1,780.00	-230.00
<b>Total Accounts Receivable</b>	<b>\$1,550.00</b>	<b>\$1,780.00</b>	<b>\$ -230.00</b>
Other Current Assets			
Deposit on Property	0.00	2,000.00	-2,000.00
Prepaid Expenses	42,332.72	42,332.72	0.00
Undeposited Funds	0.00	40.00	-40.00
<b>Total Other Current Assets</b>	<b>\$42,332.72</b>	<b>\$44,372.72</b>	<b>\$ -2,040.00</b>
<b>Total Current Assets</b>	<b>\$384,027.28</b>	<b>\$480,093.66</b>	<b>\$ -96,066.38</b>
Fixed Assets			
Land Purchases	788,277.96	522,905.96	265,372.00
<b>Total Fixed Assets</b>	<b>\$788,277.96</b>	<b>\$522,905.96</b>	<b>\$265,372.00</b>
<b>TOTAL ASSETS</b>	<b>\$1,172,305.24</b>	<b>\$1,002,999.62</b>	<b>\$169,305.62</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	0.00	795.00	-795.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>	<b>\$795.00</b>	<b>\$ -795.00</b>
<b>Total Current Liabilities</b>	<b>\$0.00</b>	<b>\$795.00</b>	<b>\$ -795.00</b>
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$795.00</b>	<b>\$ -795.00</b>
Equity			
Net Assets - With Donor Restrictions	764,932.67	860,685.15	-95,752.48
Net Assets - Without Restrictions	-57,039.26	-152,791.74	95,752.48
Net Revenue	464,411.83	294,311.21	170,100.62
<b>Total Equity</b>	<b>\$1,172,305.24</b>	<b>\$1,002,204.62</b>	<b>\$170,100.62</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,172,305.24</b>	<b>\$1,002,999.62</b>	<b>\$169,305.62</b>

**Note**

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

January - March, 2026

	TOTAL			
	JAN - MAR, 2026	JAN - MAR, 2025 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
Donation Income				
Donations - InKind		36,800.00	-36,800.00	-100.00 %
Restricted Donations	321,360.00		321,360.00	
<b>Total Donation Income</b>	<b>321,360.00</b>	<b>36,800.00</b>	<b>284,560.00</b>	<b>773.26 %</b>
Ground Lease Fees	2,600.00	2,480.00	120.00	4.84 %
Proceeds from Sale of Homes	143,551.23		143,551.23	
<b>Total Revenue</b>	<b>\$467,511.23</b>	<b>\$39,280.00</b>	<b>\$428,231.23</b>	<b>1,090.20 %</b>
<b>GROSS PROFIT</b>	<b>\$467,511.23</b>	<b>\$39,280.00</b>	<b>\$428,231.23</b>	<b>1,090.20 %</b>
<b>Expenditures</b>				
Bank Charges & Fees	51.28		51.28	
Insurance	795.00		795.00	
Membership Dues & subscriptions	197.95		197.95	
Professional Services				
Accounting fees	1,575.00		1,575.00	
Legal Fees	69.00	890.96	-821.96	-92.26 %
Professional Fees		575.00	-575.00	-100.00 %
<b>Total Professional Services</b>	<b>1,644.00</b>	<b>1,465.96</b>	<b>178.04</b>	<b>12.14 %</b>
QuickBooks Payments Fees	59.60	47.59	12.01	25.24 %
Repairs & Maintenance	739.00	908.00	-169.00	-18.61 %
Taxes & Licenses	-263.47		-263.47	
Utilities	26.65		26.65	
<b>Total Expenditures</b>	<b>\$3,250.01</b>	<b>\$2,421.55</b>	<b>\$828.46</b>	<b>34.21 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$464,261.22</b>	<b>\$36,858.45</b>	<b>\$427,402.77</b>	<b>1,159.58 %</b>
<b>Other Revenue</b>				
Other Investment Revenue	150.61	305.07	-154.46	-50.63 %
<b>Total Other Revenue</b>	<b>\$150.61</b>	<b>\$305.07</b>	<b>\$ -154.46</b>	<b>-50.63 %</b>
<b>NET OTHER REVENUE</b>	<b>\$150.61</b>	<b>\$305.07</b>	<b>\$ -154.46</b>	<b>-50.63 %</b>
<b>NET REVENUE</b>	<b>\$464,411.83</b>	<b>\$37,163.52</b>	<b>\$427,248.31</b>	<b>1,149.64 %</b>

### Note

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# Columbia Community Land Trust

## Statement of Activity

January - March, 2026

	JAN 2026	FEB 2026	MAR 2026	TOTAL
<b>Revenue</b>				
Donation Income				\$0.00
Restricted Donations	51,600.00	100,200.00	169,560.00	\$321,360.00
<b>Total Donation Income</b>	<b>51,600.00</b>	<b>100,200.00</b>	<b>169,560.00</b>	<b>\$321,360.00</b>
Ground Lease Fees	840.00	920.00	840.00	\$2,600.00
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>\$170,400.00</b>	<b>\$467,511.23</b>
<b>GROSS PROFIT</b>	<b>\$195,991.23</b>	<b>\$101,120.00</b>	<b>\$170,400.00</b>	<b>\$467,511.23</b>
<b>Expenditures</b>				
Bank Charges & Fees	30.34	10.47	10.47	\$51.28
Insurance		795.00		\$795.00
Membership Dues & subscriptions			197.95	\$197.95
Professional Services				\$0.00
Accounting fees	525.00	525.00	525.00	\$1,575.00
Legal Fees		69.00		\$69.00
<b>Total Professional Services</b>	<b>525.00</b>	<b>594.00</b>	<b>525.00</b>	<b>\$1,644.00</b>
QuickBooks Payments Fees	24.80	15.60	19.20	\$59.60
Repairs & Maintenance	700.00	39.00		\$739.00
Taxes & Licenses			-263.47	\$ -263.47
Utilities	160.27		-133.62	\$26.65
<b>Total Expenditures</b>	<b>\$1,440.41</b>	<b>\$1,454.07</b>	<b>\$355.53</b>	<b>\$3,250.01</b>
<b>NET OPERATING REVENUE</b>	<b>\$194,550.82</b>	<b>\$99,665.93</b>	<b>\$170,044.47</b>	<b>\$464,261.22</b>
<b>Other Revenue</b>				
Other Investment Revenue	42.34	52.12	56.15	\$150.61
<b>Total Other Revenue</b>	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$56.15</b>	<b>\$150.61</b>
<b>NET OTHER REVENUE</b>	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$56.15</b>	<b>\$150.61</b>
<b>NET REVENUE</b>	<b>\$194,593.16</b>	<b>\$99,718.05</b>	<b>\$170,100.62</b>	<b>\$464,411.83</b>

### Note

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