



Columbia Community Land Trust  
Financial Statements  
April 2026

Prepared by  
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# Columbia Community Land Trust

## Statement of Financial Position

As of April 30, 2026

	TOTAL		
	AS OF APR 30, 2026	AS OF MAR 31, 2026 (PP)	CHANGE
<b>ASSETS</b>			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	11,262.55	11,941.18	-678.63
First Mid Bank & Trust - Ground Lease Fees #8992	9,249.14	8,507.54	741.60
First Mid Bank & Trust ARPA #1292	46,126.76	46,122.97	3.79
First Mid Bank & Trust Donations #9487	255,680.46	254,159.53	1,520.93
First Mid Bank & Trust MMDA #8252	19,437.27	19,413.34	23.93
<b>Total Bank Accounts</b>	<b>\$341,756.18</b>	<b>\$340,144.56</b>	<b>\$1,611.62</b>
Accounts Receivable			
Accounts Receivable (A/R)	1,630.00	1,550.00	80.00
<b>Total Accounts Receivable</b>	<b>\$1,630.00</b>	<b>\$1,550.00</b>	<b>\$80.00</b>
Other Current Assets			
Prepaid Expenses	42,332.72	42,332.72	0.00
<b>Total Other Current Assets</b>	<b>\$42,332.72</b>	<b>\$42,332.72</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$385,718.90</b>	<b>\$384,027.28</b>	<b>\$1,691.62</b>
Fixed Assets			
Land Purchases	788,277.96	788,277.96	0.00
<b>Total Fixed Assets</b>	<b>\$788,277.96</b>	<b>\$788,277.96</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$1,173,996.86</b>	<b>\$1,172,305.24</b>	<b>\$1,691.62</b>
<b>LIABILITIES AND EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	385.26	0.00	385.26
<b>Total Accounts Payable</b>	<b>\$385.26</b>	<b>\$0.00</b>	<b>\$385.26</b>
<b>Total Current Liabilities</b>	<b>\$385.26</b>	<b>\$0.00</b>	<b>\$385.26</b>
<b>Total Liabilities</b>	<b>\$385.26</b>	<b>\$0.00</b>	<b>\$385.26</b>
Equity			
Net Assets - With Donor Restrictions	766,432.67	764,932.67	1,500.00
Net Assets - Without Restrictions	-58,539.26	-57,039.26	-1,500.00
Net Revenue	465,718.19	464,411.83	1,306.36
<b>Total Equity</b>	<b>\$1,173,611.60</b>	<b>\$1,172,305.24</b>	<b>\$1,306.36</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$1,173,996.86</b>	<b>\$1,172,305.24</b>	<b>\$1,691.62</b>

**Note**

This is an unaudited preparation with no assurance provided.

# Columbia Community Land Trust

## Statement of Activity

January - April, 2026

	TOTAL			
	JAN - APR, 2026	JAN - APR, 2025 (PY)	CHANGE	% CHANGE
<b>Revenue</b>				
Donation Income				
Donations - InKind		36,800.00	-36,800.00	-100.00 %
Restricted Donations	322,860.00		322,860.00	
<b>Total Donation Income</b>	<b>322,860.00</b>	<b>36,800.00</b>	<b>286,060.00</b>	<b>777.34 %</b>
Ground Lease Fees	3,440.00	3,360.00	80.00	2.38 %
Proceeds from Sale of Homes	143,551.23	2,000.00	141,551.23	7,077.56 %
<b>Total Revenue</b>	<b>\$469,851.23</b>	<b>\$42,160.00</b>	<b>\$427,691.23</b>	<b>1,014.45 %</b>
<b>GROSS PROFIT</b>	<b>\$469,851.23</b>	<b>\$42,160.00</b>	<b>\$427,691.23</b>	<b>1,014.45 %</b>
<b>Expenditures</b>				
Bank Charges & Fees	51.28		51.28	
Conference Expense		75.00	-75.00	-100.00 %
Insurance	795.00	795.00	0.00	0.00 %
Membership Dues & subscriptions	197.95		197.95	
Professional Services				
Accounting fees	2,100.00	2,025.00	75.00	3.70 %
Legal Fees	69.00	2,224.96	-2,155.96	-96.90 %
Professional Fees		825.00	-825.00	-100.00 %
<b>Total Professional Services</b>	<b>2,169.00</b>	<b>5,074.96</b>	<b>-2,905.96</b>	<b>-57.26 %</b>
QuickBooks Payments Fees	78.00	76.78	1.22	1.59 %
Repairs & Maintenance	739.00	1,708.00	-969.00	-56.73 %
Taxes & Licenses	-263.47		-263.47	
Utilities	565.54		565.54	
<b>Total Expenditures</b>	<b>\$4,332.30</b>	<b>\$7,729.74</b>	<b>\$ -3,397.44</b>	<b>-43.95 %</b>
<b>NET OPERATING REVENUE</b>	<b>\$465,518.93</b>	<b>\$34,430.26</b>	<b>\$431,088.67</b>	<b>1,252.06 %</b>
<b>Other Revenue</b>				
Other Investment Revenue	199.26	407.04	-207.78	-51.05 %
<b>Total Other Revenue</b>	<b>\$199.26</b>	<b>\$407.04</b>	<b>\$ -207.78</b>	<b>-51.05 %</b>
<b>NET OTHER REVENUE</b>	<b>\$199.26</b>	<b>\$407.04</b>	<b>\$ -207.78</b>	<b>-51.05 %</b>
<b>NET REVENUE</b>	<b>\$465,718.19</b>	<b>\$34,837.30</b>	<b>\$430,880.89</b>	<b>1,236.84 %</b>

### Note

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# Columbia Community Land Trust

## Statement of Activity

January - April, 2026

	JAN 2026	FEB 2026	MAR 2026	APR 2026	TOTAL
<b>Revenue</b>					
Donation Income					\$0.00
Restricted Donations	51,600.00	100,200.00	169,560.00	1,500.00	\$322,860.00
<b>Total Donation Income</b>	<b>51,600.00</b>	<b>100,200.00</b>	<b>169,560.00</b>	<b>1,500.00</b>	<b>\$322,860.00</b>
Ground Lease Fees	840.00	920.00	840.00	840.00	\$3,440.00
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>\$2,340.00</b>	<b>\$469,851.23</b>
<b>GROSS PROFIT</b>	<b>\$195,991.23</b>	<b>\$101,120.00</b>	<b>\$170,400.00</b>	<b>\$2,340.00</b>	<b>\$469,851.23</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	525.00	\$2,100.00
Legal Fees		69.00			\$69.00
<b>Total Professional Services</b>	<b>525.00</b>	<b>594.00</b>	<b>525.00</b>	<b>525.00</b>	<b>\$2,169.00</b>
QuickBooks Payments Fees	24.80	15.60	19.20	18.40	\$78.00
Repairs & Maintenance	700.00	39.00			\$739.00
Taxes & Licenses			-263.47		\$ -263.47
Utilities	160.27		-133.62	538.89	\$565.54
<b>Total Expenditures</b>	<b>\$1,440.41</b>	<b>\$1,454.07</b>	<b>\$355.53</b>	<b>\$1,082.29</b>	<b>\$4,332.30</b>
<b>NET OPERATING REVENUE</b>	<b>\$194,550.82</b>	<b>\$99,665.93</b>	<b>\$170,044.47</b>	<b>\$1,257.71</b>	<b>\$465,518.93</b>
<b>Other Revenue</b>					
Other Investment Revenue	42.34	52.12	56.15	48.65	\$199.26
<b>Total Other Revenue</b>	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$56.15</b>	<b>\$48.65</b>	<b>\$199.26</b>
<b>NET OTHER REVENUE</b>	<b>\$42.34</b>	<b>\$52.12</b>	<b>\$56.15</b>	<b>\$48.65</b>	<b>\$199.26</b>
<b>NET REVENUE</b>	<b>\$194,593.16</b>	<b>\$99,718.05</b>	<b>\$170,100.62</b>	<b>\$1,306.36</b>	<b>\$465,718.19</b>

**Note**

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