



Columbia Community Land Trust
Financial Statements
January 2026

Prepared by
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Columbia Community Land Trust

Statement of Financial Position

As of January 31, 2026

	TOTAL		
	AS OF JAN 31, 2026	AS OF DEC 31, 2025 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	14,564.56	14,949.83	-385.27
First Mid Bank & Trust - Ground Lease Fees #8992	25,948.34	25,013.14	935.20
First Mid Bank & Trust ARPA #1292	143,557.95	1,000.39	142,557.56
First Mid Bank & Trust Donations #9487	152,230.69	100,649.66	51,581.03
First Mid Bank & Trust MMDA #8252	19,366.35	19,341.71	24.64
Total Bank Accounts	\$355,667.89	\$160,954.73	\$194,713.16
Accounts Receivable			
Accounts Receivable (A/R)	1,540.00	1,700.00	-160.00
Total Accounts Receivable	\$1,540.00	\$1,700.00	\$ -160.00
Other Current Assets			
Prepaid Expenses	22,332.72	22,332.72	0.00
Undeposited Funds	40.00	0.00	40.00
Total Other Current Assets	\$22,372.72	\$22,332.72	\$40.00
Total Current Assets	\$379,580.61	\$184,987.45	\$194,593.16
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	\$902,486.57	\$707,893.41	\$194,593.16
LIABILITIES AND EQUITY			
Liabilities			
Total Liabilities			\$0.00
Equity			
Net Assets - With Donor Restrictions	760,489.62	616,938.39	143,551.23
Net Assets - Without Restrictions	-52,596.21	-150,440.66	97,844.45
Net Revenue	194,593.16	241,395.68	-46,802.52
Total Equity	\$902,486.57	\$707,893.41	\$194,593.16
TOTAL LIABILITIES AND EQUITY	\$902,486.57	\$707,893.41	\$194,593.16

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

January 2026

	TOTAL			
	JAN 2026	JAN 2025 (PY)	CHANGE	% CHANGE
Revenue				
Donation Income				
Restricted Donations	51,600.00		51,600.00	
Total Donation Income	51,600.00		51,600.00	
Ground Lease Fees	840.00	800.00	40.00	5.00 %
Proceeds from Sale of Homes	143,551.23		143,551.23	
Total Revenue	\$195,991.23	\$800.00	\$195,191.23	24,398.90 %
GROSS PROFIT	\$195,991.23	\$800.00	\$195,191.23	24,398.90 %
Expenditures				
Bank Charges & Fees	30.34		30.34	
Professional Services				
Accounting fees	525.00		525.00	
Legal Fees		729.96	-729.96	-100.00 %
Professional Fees		150.00	-150.00	-100.00 %
Total Professional Services	525.00	879.96	-354.96	-40.34 %
QuickBooks Payments Fees	24.80	11.20	13.60	121.43 %
Repairs & Maintenance	700.00	112.80	587.20	520.57 %
Utilities	160.27		160.27	
Total Expenditures	\$1,440.41	\$1,003.96	\$436.45	43.47 %
NET OPERATING REVENUE	\$194,550.82	\$ -203.96	\$194,754.78	95,486.75 %
Other Revenue				
Other Investment Revenue	42.34	104.91	-62.57	-59.64 %
Total Other Revenue	\$42.34	\$104.91	\$ -62.57	-59.64 %
NET OTHER REVENUE	\$42.34	\$104.91	\$ -62.57	-59.64 %
NET REVENUE	\$194,593.16	\$ -99.05	\$194,692.21	196,559.53 %

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Columbia Community Land Trust

Statement of Activity

January 2026

	JAN 2026	TOTAL
Revenue		
Donation Income		\$0.00
Restricted Donations	51,600.00	\$51,600.00
Total Donation Income	51,600.00	\$51,600.00
Ground Lease Fees	840.00	\$840.00
Proceeds from Sale of Homes	143,551.23	\$143,551.23
Total Revenue	\$195,991.23	\$195,991.23
GROSS PROFIT	\$195,991.23	\$195,991.23
Expenditures		
Bank Charges & Fees	30.34	\$30.34
Professional Services		\$0.00
Accounting fees	525.00	\$525.00
Total Professional Services	525.00	\$525.00
QuickBooks Payments Fees	24.80	\$24.80
Repairs & Maintenance	700.00	\$700.00
Utilities	160.27	\$160.27
Total Expenditures	\$1,440.41	\$1,440.41
NET OPERATING REVENUE	\$194,550.82	\$194,550.82
Other Revenue		
Other Investment Revenue	42.34	\$42.34
Total Other Revenue	\$42.34	\$42.34
NET OTHER REVENUE	\$42.34	\$42.34
NET REVENUE	\$194,593.16	\$194,593.16

Note

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