



Columbia Community Land Trust
Financial Statements
December 2025

Prepared by
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Columbia Community Land Trust

Statement of Financial Position

As of December 31, 2025

	TOTAL		
	AS OF DEC 31, 2025	AS OF NOV 30, 2025 (PP)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
First Mid Bank & Trust #7466	14,949.83	17,367.31	-2,417.48
First Mid Bank & Trust - Ground Lease Fees #8992	25,013.14	24,466.34	546.80
First Mid Bank & Trust ARPA #1292	1,000.39	1,000.33	0.06
First Mid Bank & Trust Donations #9487	100,649.66	76,900.11	23,749.55
First Mid Bank & Trust MMDA #8252	19,341.71	19,315.25	26.46
Total Bank Accounts	\$160,954.73	\$139,049.34	\$21,905.39
Accounts Receivable			
Accounts Receivable (A/R)	1,700.00	1,460.00	240.00
Total Accounts Receivable	\$1,700.00	\$1,460.00	\$240.00
Other Current Assets			
Prepaid Expenses	22,332.72	22,332.72	0.00
Total Other Current Assets	\$22,332.72	\$22,332.72	\$0.00
Total Current Assets	\$184,987.45	\$162,842.06	\$22,145.39
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	\$707,893.41	\$685,748.02	\$22,145.39
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable (A/P)	0.00	641.55	-641.55
Total Accounts Payable	\$0.00	\$641.55	\$ -641.55
Total Current Liabilities	\$0.00	\$641.55	\$ -641.55
Total Liabilities	\$0.00	\$641.55	\$ -641.55
Equity			
Net Assets - With Donor Restrictions	616,938.39	590,097.84	26,840.55
Net Assets - Without Restrictions	-150,440.66	-123,600.11	-26,840.55
Net Revenue	241,395.68	218,608.74	22,786.94
Total Equity	\$707,893.41	\$685,106.47	\$22,786.94
TOTAL LIABILITIES AND EQUITY	\$707,893.41	\$685,748.02	\$22,145.39

Note

This is an unaudited preparation with no assurance provided.

Columbia Community Land Trust

Statement of Activity

December 2025

	TOTAL	
	DEC 2025	JAN - DEC 2025 (YTD)
Revenue		
Donation Income		
Donations - InKind		36,800.00
Restricted Donations	23,650.00	94,087.19
Unrestricted Donations	100.00	10,106.07
Total Donation Income	23,750.00	140,993.26
Government Grants		112,408.38
Ground Lease Fees	800.00	10,040.00
Home sales proceeds		
Capitalization of CHDO Home Sales		2,000.00
Total Home sales proceeds		2,000.00
Total Revenue	\$24,550.00	\$265,441.64
GROSS PROFIT	\$24,550.00	\$265,441.64
Expenditures		
Advertising & Marketing		641.55
Bad Debt Expense		160.00
Bank Charges & Fees	7.95	134.79
Conference Expense		1,489.41
Insurance		2,711.00
Membership Dues & subscriptions	440.00	440.00
Professional Services		
Accounting fees	525.00	6,225.00
Legal Fees	345.00	4,541.96
Professional Fees		2,077.45
Total Professional Services	870.00	12,844.41
QuickBooks Payments Fees	13.20	249.54
Repairs & Maintenance	347.40	5,531.68
Utilities	118.53	526.75
Total Expenditures	\$1,797.08	\$24,729.13
NET OPERATING REVENUE	\$22,752.92	\$240,712.51
Other Revenue		
Other Investment Revenue	34.02	683.17
Total Other Revenue	\$34.02	\$683.17
NET OTHER REVENUE	\$34.02	\$683.17
NET REVENUE	\$22,786.94	\$241,395.68

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Statement of Activity January - December 2025

	JAN 2025	FEB 2025	MAR 2025	APR 2025	MAY 2025	JUN 2025	JUL 2025	AUG 2025	SEP 2025	OCT 2025	NOV 2025	DEC 2025	TOTAL
Revenue													
Donation Income													\$0.00
Donations - InKind			36,800.00										\$36,800.00
Restricted Donations								3,145.73	27,141.46	17,200.00	22,950.00	23,650.00	\$94,087.19
Unrestricted Donations					3,506.07	5,000.00	1,000.00		500.00			100.00	\$10,106.07
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	23,750.00	\$140,993.26
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	880.00	800.00	\$10,040.00
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	\$118,208.38	\$1,880.00	\$3,985.73	\$28,441.46	\$18,000.00	\$23,830.00	\$24,550.00	\$265,441.64
GROSS PROFIT	\$800.00	\$800.00	\$37,680.00	\$2,880.00	\$4,386.07	\$118,208.38	\$1,880.00	\$3,985.73	\$28,441.46	\$18,000.00	\$23,830.00	\$24,550.00	\$265,441.64
Expenditures													
Advertising & Marketing										370.07	271.48		\$641.55
Bad Debt Expense									160.00				\$160.00
Bank Charges & Fees					77.13				49.71			7.95	\$134.79
Conference Expense			0.00	75.00	1,414.41								\$1,489.41
Insurance				795.00	1,702.00	214.00							\$2,711.00
Membership Dues & subscriptions												440.00	\$440.00
Professional Services													\$0.00
Accounting fees				2,025.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	\$6,225.00
Legal Fees	729.96	161.00		1,334.00	552.00	184.00	109.00		368.00	759.00		345.00	\$4,541.96
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	870.00	\$12,844.41
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	13.20	\$249.54
Repairs & Maintenance	112.80	-381.00	1,176.20	800.00	543.84	546.60	993.48		446.88	546.60	398.88	347.40	\$5,531.68
Utilities							230.03	99.77	107.90	270.18	-299.66	118.53	\$526.75
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	\$941.68	\$1,797.08	\$24,729.13
NET OPERATING REVENUE	\$ -203.96	\$571.80	\$36,490.61	\$ -2,428.19	\$ -439.91	\$116,702.80	\$ -4.36	\$2,101.36	\$26,765.57	\$15,515.55	\$22,888.32	\$22,752.92	\$240,712.51
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	34.02	\$683.17
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	\$34.02	\$683.17
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	\$34.02	\$683.17
NET REVENUE	\$ -99.05	\$666.71	\$36,595.86	\$ -2,326.22	\$ -392.20	\$116,735.39	\$28.59	\$2,132.29	\$26,797.38	\$15,540.94	\$22,929.05	\$22,786.94	\$241,395.68

Note

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