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11/13/25

Accrual Basis

Adair County SB40 DD Board

Balance Sheet

As of November 13, 2025

	Nov 13, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Checking-MA Bank	27,776.84
11110 · Money Market- MA Bank	238,293.07
11115 · MA Bank CD	250,000.00
Total Checking/Savings	516,069.91
Accounts Receivable	
11001 · Accounts Receivable	
11200 · Property Tax Receivable	152,545.11
Total 11001 · Accounts Receivable	152,545.11
11103 · Due from DD Link	388.92
11400 · TCM Receipts Receivable	149,416.71
Total Accounts Receivable	302,350.74
Other Current Assets	
14200 · Prepaid Insurance	40,459.25
14300 · Prepaid Expense	-665.44
Total Other Current Assets	39,793.81
Total Current Assets	858,214.46
Fixed Assets	
15000 · Fixed Assets	
15100 · Building - Country Club Dr	
15150 · Accum Depr - Country Club Drive	-96,364.34
15100 · Building - Country Club Dr - Other	255,978.14
Total 15100 · Building - Country Club Dr	159,613.80
15300 · Building-314 E McPherson	
15350 · Accum Depr - 314 E McPherson	-163,468.93
15300 · Building-314 E McPherson - Other	537,952.10
Total 15300 · Building-314 E McPherson	374,483.17
15400 · Vehicles	
15450 · Accum Depr - Vehicles	-18,000.00
15400 · Vehicles - Other	18,000.00
Total 15400 · Vehicles	0.00
15500 · Office Equipment	
15550 · Accum Depr - Office Equipment	-103,068.75
15500 · Office Equipment - Other	142,782.56
Total 15500 · Office Equipment	39,713.81
15600 · Learning Center Equipment	
15650 · Accum Depr - CLC Equipment	-37,523.93
15600 · Learning Center Equipment - Other	50,634.94
Total 15600 · Learning Center Equipment	13,111.01
Total 15000 · Fixed Assets	586,921.79
15750 · Accumulated Amortization	-12,540.67
15800 · Deferred Outflows-Lagers	143,831.00
16000 · SBITA- ROU Assets	41,916.08
Total Fixed Assets	760,128.20
TOTAL ASSETS	1,618,342.66

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Balance Sheet

As of November 13, 2025

	Nov 13, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
15900 · Deferred Inflows- Lagers	26,483.00
20700 · SBITA- Lease Liabilities	27,366.55
20800 · Net Pension Liability	83,063.00
21000 · Payroll Liabilities	
21400 · State Tax Withheld	12.19
Total 21000 · Payroll Liabilities	12.19
23000 · Accrued Vacation	37,030.01
23200 · Accrued Payroll	60,687.89
23900 · Conference Funds Received	2,759.12
Total Other Current Liabilities	237,401.76
Total Current Liabilities	237,401.76
Total Liabilities	237,401.76
Equity	
25000 · Opening Balance Equity	645,753.87
32001 · Unrestricted Net Assets	799,626.75
32005 · Unrestricted Net Assets- Lagers	3,330.00
Net Income	-67,769.72
Total Equity	1,380,940.90
TOTAL LIABILITIES & EQUITY	1,618,342.66