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06/19/25

Accrual Basis

Adair County SB40 DD Board

Balance Sheet

As of June 30, 2025

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Checking-MA Bank	3,881.12
11110 · Money Market- MA Bank	730,938.46
Total Checking/Savings	734,819.58
Accounts Receivable	
11400 · TCM Receipts Receivable	143,376.23
Total Accounts Receivable	143,376.23
Other Current Assets	
14200 · Prepaid Insurance	48,383.93
14300 · Prepaid Expense	2,039.06
Total Other Current Assets	50,422.99
Total Current Assets	928,618.80
Fixed Assets	
15000 · Fixed Assets	
15100 · Building - Country Club Dr	
15150 · Accum Depr - Country Club Drive	-94,021.18
15100 · Building - Country Club Dr - Other	255,978.14
Total 15100 · Building - Country Club Dr	161,956.96
15300 · Building-314 E McPherson	
15350 · Accum Depr - 314 E McPherson	-157,450.25
15300 · Building-314 E McPherson - Other	537,952.10
Total 15300 · Building-314 E McPherson	380,501.85
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	-99,754.47
15500 · Office Equipment - Other	126,408.36
Total 15500 · Office Equipment	26,653.89

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Balance Sheet
As of June 30, 2025

	Jun 30, 25
15600 · Learning Center Equipment	
15650 · Accum Depr - CLC Equipment	-36,573.65
15600 · Learning Center Equipment - Other	50,634.94
Total 15600 · Learning Center Equipment	14,061.29
Total 15000 · Fixed Assets	583,173.99
15750 · Accumulated Amortization	-12,540.67
15800 · Deferred Outflows-Lagers	143,831.00
16000 · SBITA- ROU Assets	41,916.08
Total Fixed Assets	756,380.40
TOTAL ASSETS	1,684,999.20
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	800.62
Total Other Current Liabilities	235,443.26
Total Current Liabilities	235,443.26
Total Liabilities	235,443.26
Equity	
25000 · Opening Balance Equity	645,753.87
32001 · Unrestricted Net Assets	799,120.36
32005 · Unrestricted Net Assets- Lagers	3,330.00
Net Income	1,351.71
Total Equity	1,449,555.94
TOTAL LIABILITIES & EQUITY	1,684,999.20