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05/16/25

Accrual Basis

Adair County SB40 DD Board

Balance Sheet

As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10100 · Checking-MA Bank	-23,063.96
11110 · Money Market- MA Bank	844,205.44
Total Checking/Savings	821,141.48
Accounts Receivable	
11400 · TCM Receipts Receivable	122,902.00
Total Accounts Receivable	122,902.00
Other Current Assets	
14200 · Prepaid Insurance	48,383.93
14300 · Prepaid Expense	5,615.00
Total Other Current Assets	53,998.93
Total Current Assets	998,042.41
Fixed Assets	
15000 · Fixed Assets	
15100 · Building - Country Club Dr	
15150 · Accum Depr - Country Club Drive	-92,849.62
15100 · Building - Country Club Dr - Other	255,978.14
Total 15100 · Building - Country Club Dr	163,128.52
15300 · Building-314 E McPherson	
15350 · Accum Depr - 314 E McPherson	-154,440.88
15300 · Building-314 E McPherson - Other	537,952.10
Total 15300 · Building-314 E McPherson	383,511.22
15400 · Vehicles	
15450 · Accum Depr - Vehicles	-18,000.00
15400 · Vehicles - Other	18,924.34
Total 15400 · Vehicles	924.34
15500 · Office Equipment	
15550 · Accum Depr - Office Equipment	-96,950.11
15500 · Office Equipment - Other	126,408.36
Total 15500 · Office Equipment	29,458.25
15600 · Learning Center Equipment	
15650 · Accum Depr - CLC Equipment	-35,418.90
15600 · Learning Center Equipment - Other	50,634.94
Total 15600 · Learning Center Equipment	15,216.04
Total 15000 · Fixed Assets	592,238.37
15750 · Accumulated Amortization	-12,540.67
15800 · Deferred Outflows-Lagers	143,831.00
16000 · SBITA- ROU Assets	41,916.08
Total Fixed Assets	765,444.78
TOTAL ASSETS	1,763,487.19

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Accrual Basis

Adair County SB40 DD Board

Balance Sheet

As of April 30, 2025

	Apr 30, 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	3,452.59
23000 · Accrued Vacation	37,466.74
23200 · Accrued Payroll	63,160.06
23900 · Conference Funds Received	800.62
Total Other Current Liabilities	241,792.56
Total Current Liabilities	241,792.56
Total Liabilities	241,792.56
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	73,490.40
Total Equity	1,521,694.63
TOTAL LIABILITIES & EQUITY	1,763,487.19