

**Van Buren Conservation District**  
**Balance Sheet**  
As of December 31, 2025

	<u>Dec 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
001.1 · Checking Merchantile	2,583.56
002 · Cash-Savings	
Merchantile Money Market Acct	10,018.38
<b>Total 002 · Cash-Savings</b>	<u>10,018.38</u>
004 · Imprest Cash	119.94
<b>Total Checking/Savings</b>	<u>12,721.88</u>
<b>Accounts Receivable</b>	
040 · Accounts Receivable	222,170.49
<b>Total Accounts Receivable</b>	<u>222,170.49</u>
<b>Other Current Assets</b>	
13700 · Payroll Service Customer Asset	-23.89
041 · Accounts Receivable Estimate	-315.80
105 · Platbook Inventory	54.00
108 · Tree Inventory	390.00
110 · Resale Materials Inventory	724.49
123 · Prepaid Expense	3,500.00
<b>Total Other Current Assets</b>	<u>4,328.80</u>
<b>Total Current Assets</b>	<u>239,221.17</u>
<b>TOTAL ASSETS</b>	<u><u>239,221.17</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
203 · Accounts Payable - Estimate	126,522.72
2110 · Direct Deposit Liabilities	4,864.38
227 · Sales Tax Payable	-5.09
231 · Payroll Deductions Payable	
232 · Federal Withholding Tax Pay	22,726.86
233 · FICA Tax Payable	-39,622.88
234 · Medicare Tax Payable	-13,686.38
235 · State Withholding Tax Payable	8,528.55
236 · MESOC Tax Payable	14.31
237 · Simple Payment	27,682.52
231 · Payroll Deductions Payable - Other	-48,912.14
<b>Total 231 · Payroll Deductions Payable</b>	<u>-43,269.16</u>
<b>Total Other Current Liabilities</b>	<u>88,112.85</u>
<b>Total Current Liabilities</b>	<u>88,112.85</u>

	<b>Dec 31, 25</b>
<b>Total Liabilities</b>	<u>88,112.85</u>
<b>Equity</b>	
<b>390 · Fund Balance</b>	741,594.22
<b>395 · Retained Earnings</b>	-361,024.59
<b>Net Income</b>	<u>-229,461.31</u>
<b>Total Equity</b>	<u>151,108.32</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>239,221.17</u></u>