

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	18,692,767.25	56,190,260.49
10	6111	INVESTMENTS	.00	2,240,990.65
		<b>TOTAL ASSETS</b>	<b>18,692,767.25</b>	<b>58,431,251.14</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	47,515.58	.00
10	7421A	ACCOUNTS PAYABLE ACI	51,075.00	-130,257.08
10	7461W	EMPLOYEE W/H PAYABLE	-8.60	-457.03
10	7474	KTRS WITHHELD PAYABLE	-473.06	-1,182.65
10	7499U	UNEMPLOYMENT PAYABLE	-2,769.59	-7,151.23
10	7499W	WORKERS COMP PAYABLE	-70,136.96	-88,910.61
10	7603	PURCHASE OBLIGATIONS	-48,163.84	1,908,588.16
		<b>TOTAL LIABILITIES</b>	<b>-22,961.47</b>	<b>1,680,629.56</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-25,561,341.36	-42,945,240.99
10	7602	EXPENDITURES CONTROL	6,843,371.74	20,924,205.82
10	8741	COMMITTED - SITE-BASED CFWD	.00	-3,009,528.09
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-518,091.82
10	8745	COMMITTED - FUTURE CONSTR	.00	-6,940,000.00
10	8747	COMMITTED - OTHER	.00	-14,391,499.83
10	8753	ASSIGNED-PURCH OBL - CURRENT	48,163.84	-1,908,588.16
10	8770	UNASSIGNED FUND BALANCE	.00	-11,323,137.63
		<b>TOTAL FUND BALANCE</b>	<b>-18,669,805.78</b>	<b>-60,111,880.70</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-18,692,767.25</b>	<b>-58,431,251.14</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-410,343.63	-109,921.21
		<b>TOTAL ASSETS</b>	<b>-410,343.63</b>	<b>-109,921.21</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	37,011.46	.00
20	7421A	ACCOUNTS PAYABLE ACI	51,876.19	-18,623.88
20	7603	PURCHASE OBLIGATIONS	7,135.04	373,566.35
		<b>TOTAL LIABILITIES</b>	<b>96,022.69</b>	<b>354,942.47</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,404,337.64	-4,921,271.76
20	7602	EXPENDITURES CONTROL	1,725,793.62	5,393,736.83
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	-7,135.04	-373,583.04
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
		<b>TOTAL FUND BALANCE</b>	<b>314,320.94</b>	<b>-245,021.26</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>410,343.63</b>	<b>109,921.21</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	75,706.99	678,368.55
		<b>TOTAL ASSETS</b>	<b>75,706.99</b>	<b>678,368.55</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	600.00	.00
21	7421A	ACCOUNTS PAYABLE ACI	10,277.88	-15,153.84
21	7603	PURCHASE OBLIGATIONS	1,740.60	20,684.36
		<b>TOTAL LIABILITIES</b>	<b>12,618.48</b>	<b>5,530.52</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-140,832.06	-852,499.62
21	7602	EXPENDITURES CONTROL	54,247.19	189,284.91
21	8753	ASSIGNED-PURCH OBL - CURRENT	-1,740.60	-20,684.36
		<b>TOTAL FUND BALANCE</b>	<b>-88,325.47</b>	<b>-683,899.07</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-75,706.99</b>	<b>-678,368.55</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106BB	CASH - BBE STUDENT ACTIVITY	.00	12,008.29
25	6106BC	CASH - BMC STUDENT ACTIVITY	.00	69,560.92
25	6106CM	CASH - CMMS STUDENT ACTIVITY	.00	92,443.12
25	6106DB	CASH - DBE STUDENT ACTIVITY	.00	5,821.27
25	6106FM	CASH - FMS STUDENT ACTIVITY	.00	35,513.87
25	6106FT	CASH - FTMS STUDENT ACTIVITY	.00	46,660.05
25	6106GM	CASH - GME STUDENT ACTIVITY	.00	17,934.16
25	6106KC	CASH - KCE STUDENT ACTIVITY	.00	13,238.42
25	6106KG	CASH - KGE STUDENT ACTIVITY	.00	21,547.04
25	6106KV	CASH - KVE STUDENT ACTIVITY	.00	12,876.98
25	6106MC	CASH - MCHS STUDENT ACTIVITY	.00	465,519.94
25	6106MK	CASH - MKA STUDENT ACTIVITY	.00	8,018.23
25	6106MM	CASH - MMS STUDENT ACTIVITY	.00	33,733.69
25	6106MS	CASH - MSHS STUDENT ACTIVITY	.00	149,707.84
25	6106SC	CASH - SCE STUDENT ACTIVITY	.00	18,144.53
25	6106SJ	CASH - SJE STUDENT ACTIVITY	.00	16,912.04
25	6106WE	CASH - WE STUDENT ACTIVITY	.00	9,352.75
25	6106WH	CASH - WHE STUDENT ACTIVITY	.00	3,611.70
	TOTAL ASSETS		.00	1,032,604.84
FUND BALANCE				
25	8740	COMMITTED FUND BALANCE	.00	-1,032,604.84
	TOTAL FUND BALANCE		.00	-1,032,604.84
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,032,604.84

## BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	8,125.75	2,771,859.70
		TOTAL ASSETS	8,125.75	2,771,859.70
FUND BALANCE				
31	6302	REVENUES CONTROL	-8,125.75	-538,923.05
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
		TOTAL FUND BALANCE	-8,125.75	-2,771,859.70
		TOTAL LIABILITIES + FUND BALANCE	-8,125.75	-2,771,859.70

## BALANCE SHEET FOR 2023 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	5,475,419.45	6,584,502.12
	TOTAL ASSETS		5,475,419.45	6,584,502.12
FUND BALANCE				
32	6302	REVENUES CONTROL	-8,337,016.76	-10,992,024.36
32	7602	EXPENDITURES CONTROL	2,861,597.31	6,792,054.52
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
	TOTAL FUND BALANCE		-5,475,419.45	-6,584,502.12
	TOTAL LIABILITIES + FUND BALANCE		-5,475,419.45	-6,584,502.12

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-456,372.81	6,522,865.23
		<b>TOTAL ASSETS</b>	<b>-456,372.81</b>	<b>6,522,865.23</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	1,750.50	.00
36	7421A	ACCOUNTS PAYABLE ACI	17,842.16	.00
36	7603	PURCHASE OBLIGATIONS	-79,255.00	163,701.00
		<b>TOTAL LIABILITIES</b>	<b>-59,662.34</b>	<b>163,701.00</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-19,218.01	-88,304.41
36	7602	EXPENDITURES CONTROL	455,998.16	5,866,975.99
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	79,255.00	-163,701.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,016,176.80
36	8770	UNASSIGNED FUND BALANCE	.00	-1,016,176.80
		<b>TOTAL FUND BALANCE</b>	<b>516,035.15</b>	<b>-6,686,566.23</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>456,372.81</b>	<b>-6,522,865.23</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,736,725.33	-6,666,129.75
40	7602	EXPENDITURES CONTROL	2,736,725.33	6,666,129.75
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2023 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	814,039.06	5,072,422.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	461,995.98
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	883,654.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	867,253.00
TOTAL ASSETS			<b>814,039.06</b>	<b>7,285,324.98</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	19,943.95	.00
51	7421A	ACCOUNTS PAYABLE ACI	-545.34	-16,359.28
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,543,593.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,141,905.00
51	7603	PURCHASE OBLIGATIONS	-22,021.31	451,072.53
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-850,320.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-1,095,998.00
TOTAL LIABILITIES			<b>-2,622.70</b>	<b>-8,197,102.75</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-1,439,819.72	-2,059,187.87
51	7602	EXPENDITURES CONTROL	606,382.05	2,410,692.40
51	8712	UNRESTRICTED NET ASSETS	.00	-5,869,563.23
51	87370	RESTRICTED OTHER - OPEB	.00	1,510,259.00
51	8737P	RESTRICTED OTHER - PENSION	.00	5,370,650.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	22,021.31	-451,072.53
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	718,403.69
51	8770	UNASSIGNED FUND BALANCE	.00	-718,403.69
TOTAL FUND BALANCE			<b>-811,416.36</b>	<b>911,777.77</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-814,039.06</b>	<b>-7,285,324.98</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2023 5

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	6,763,054.48
80	6211	LAND IMPROVEMENTS	.00	3,823,286.35
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,802,234.58
80	6221	BUILDINGS & IMPROVEMENTS	.00	243,967,886.61
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-80,589,205.41
80	6231	TECHNOLOGY EQUIPMENT	-33,558.60	3,544,665.98
80	6232	A/D - TECHNOLOGY EQUIPMENT	33,558.60	-3,118,786.85
80	6241	VEHICLES	.00	20,222,083.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	.00	6,622,774.42
80	6252	A/D - GENERAL EQUIPMENT	.00	-4,500,203.83
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	37,670,309.03
TOTAL ASSETS			.00	215,819,092.13
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-215,819,092.13
TOTAL FUND BALANCE			.00	-215,819,092.13
TOTAL LIABILITIES + FUND BALANCE			.00	-215,819,092.13

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2023 5

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6221	BUILDINGS & IMPROVEMENTS	.00	39,564.60
81	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-2,341.67
81	6231	TECHNOLOGY EQUIPMENT	-405.00	16,182.77
81	6232	A/D - TECHNOLOGY EQUIPMENT	405.00	-15,887.26
81	6241	VEHICLES	.00	182,340.66
81	6242	A/D - VEHICLES	.00	-14,722.71
81	6251	GENERAL EQUIPMENT	.00	6,558,657.67
81	6252	A/D - GENERAL EQUIPMENT	.00	-3,958,578.02
	TOTAL ASSETS		.00	2,805,216.04
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,805,216.04
	TOTAL FUND BALANCE		.00	-2,805,216.04
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,805,216.04

\*\* END OF REPORT - Generated by Mark Woods \*\*