

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-3,154,518.80	37,497,493.24
10	6111	INVESTMENTS	2,000,000.00	2,240,990.65
10	6131	RECEIVABLE FROM SPECIAL REV FN	53,437.02	.00
10	6137	RECEIVABLE FROM CONST FND	-53,355.00	.00
10	6139	RECEIVABLE FROM FOOD SVC FND	50.29	.00
	TOTAL ASSETS		-1,154,386.49	39,738,483.89
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-47,515.58	-47,515.58
10	7421A	ACCOUNTS PAYABLE ACI	-79,815.15	-181,332.08
10	7461W	EMPLOYEE W/H PAYABLE	1,248.35	-448.43
10	7474	KTRS WITHHELD PAYABLE	-473.06	-709.59
10	7499U	UNEMPLOYMENT PAYABLE	-1,059.69	-4,381.64
10	7499W	WORKERS COMP PAYABLE	-28,352.59	-18,773.65
10	7603	PURCHASE OBLIGATIONS	-203,901.78	1,956,752.00
	TOTAL LIABILITIES		-359,869.50	1,703,591.03
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,255,077.25	-17,383,899.63
10	7602	EXPENDITURES CONTROL	6,565,431.46	14,080,834.08
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	203,901.78	-1,956,752.00
10	8770	UNASSIGNED FUND BALANCE	.00	-11,323,137.63
	TOTAL FUND BALANCE		1,514,255.99	-41,442,074.92
	TOTAL LIABILITIES + FUND BALANCE		1,154,386.49	-39,738,483.89

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	309,308.08	300,422.42
20	6130	INTERFUND RECEIVABLES	-53,437.02	.00
		TOTAL ASSETS	255,871.06	300,422.42
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-37,011.46	-37,011.46
20	7421A	ACCOUNTS PAYABLE ACI	-20,277.96	-70,500.07
20	7603	PURCHASE OBLIGATIONS	-67,623.38	366,431.31
		TOTAL LIABILITIES	-124,912.80	258,919.78
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,840,796.49	-3,516,934.12
20	7602	EXPENDITURES CONTROL	1,642,214.85	3,667,943.21
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	67,623.38	-366,448.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
		TOTAL FUND BALANCE	-130,958.26	-559,342.20
		TOTAL LIABILITIES + FUND BALANCE	-255,871.06	-300,422.42

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	29,308.88	602,661.56
		TOTAL ASSETS	29,308.88	602,661.56
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-600.00	-600.00
21	7421A	ACCOUNTS PAYABLE ACI	-21,538.55	-25,431.72
21	7603	PURCHASE OBLIGATIONS	-10,916.71	18,943.76
		TOTAL LIABILITIES	-33,055.26	-7,087.96
FUND BALANCE				
21	6302	REVENUES CONTROL	-68,600.59	-711,667.56
21	7602	EXPENDITURES CONTROL	61,430.26	135,037.72
21	8753	ASSIGNED-PURCH OBL - CURRENT	10,916.71	-18,943.76
		TOTAL FUND BALANCE	3,746.38	-595,573.60
		TOTAL LIABILITIES + FUND BALANCE	-29,308.88	-602,661.56

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

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 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	6,869.31	2,763,733.95
	TOTAL ASSETS		6,869.31	2,763,733.95
FUND BALANCE				
31	6302	REVENUES CONTROL	-6,869.31	-530,797.30
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
	TOTAL FUND BALANCE		-6,869.31	-2,763,733.95
	TOTAL LIABILITIES + FUND BALANCE		-6,869.31	-2,763,733.95

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-581,790.67	1,109,082.67
	TOTAL ASSETS		-581,790.67	1,109,082.67
FUND BALANCE				
32	6302	REVENUES CONTROL	-42,579.62	-2,655,007.60
32	7602	EXPENDITURES CONTROL	624,370.29	3,930,457.21
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
	TOTAL FUND BALANCE		581,790.67	-1,109,082.67
TOTAL LIABILITIES + FUND BALANCE			581,790.67	-1,109,082.67

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,041,651.04	6,979,238.04
36	6130	INTERFUND RECEIVABLES	53,355.00	.00
		TOTAL ASSETS	-988,296.04	6,979,238.04
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	-1,750.50	-1,750.50
36	7421A	ACCOUNTS PAYABLE ACI	-17,842.16	-17,842.16
36	7603	PURCHASE OBLIGATIONS	-56,257.57	242,956.00
		TOTAL LIABILITIES	-75,850.23	223,363.34
FUND BALANCE				
36	6302	REVENUES CONTROL	-17,985.17	-69,086.40
36	7602	EXPENDITURES CONTROL	1,025,873.87	5,410,977.83
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	56,257.57	-242,956.00
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	1,016,176.80
36	8770	UNASSIGNED FUND BALANCE	.00	-1,016,176.80
		TOTAL FUND BALANCE	1,064,146.27	-7,202,601.38
		TOTAL LIABILITIES + FUND BALANCE	988,296.04	-6,979,238.04

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-623,795.46	-3,929,404.42
	40	7602 EXPENDITURES CONTROL	623,795.46	3,929,404.42
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-681,429.57	4,258,382.94
51	6130	INTERFUND RECEIVABLES	-50.29	.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		-681,479.86	6,471,285.92
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-4,445.89	-16,961.77
51	7421A	ACCOUNTS PAYABLE ACI	1,842.86	-15,813.94
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,543,593.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,141,905.00
51	7603	PURCHASE OBLIGATIONS	-149,796.28	473,593.84
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		-152,399.31	-8,190,997.87
FUND BALANCE				
51	6302	REVENUES CONTROL	-83,458.07	-619,368.15
51	7602	EXPENDITURES CONTROL	767,540.96	1,801,328.17
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	149,796.28	-473,593.84
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	718,403.69
51	8770	UNASSIGNED FUND BALANCE	.00	-718,403.69
	TOTAL FUND BALANCE		833,879.17	1,719,711.95
	TOTAL LIABILITIES + FUND BALANCE		681,479.86	-6,471,285.92

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 4

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	-31,208.30	3,578,224.58
80	6232	A/D - TECHNOLOGY EQUIPMENT	31,208.30	-3,152,345.45
80	6241	VEHICLES	29,974.00	20,222,083.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	430,250.00	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			460,224.00	215,819,092.13
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	-460,224.00	-215,819,092.13
TOTAL FUND BALANCE			-460,224.00	-215,819,092.13
TOTAL LIABILITIES + FUND BALANCE			-460,224.00	-215,819,092.13

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 4

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	16,587.77
81	6232	A/D - TECHNOLOGY EQUIPMENT	405.00	-16,292.26
81	6241	VEHICLES	.00	182,340.66
81	6242	A/D - VEHICLES	.00	-14,722.71
81	6251	GENERAL EQUIPMENT	6,364.00	6,558,657.67
81	6252	A/D - GENERAL EQUIPMENT	.00	-3,958,578.02
	TOTAL ASSETS		6,364.00	2,805,216.04
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	-6,364.00	-2,805,216.04
	TOTAL FUND BALANCE		-6,364.00	-2,805,216.04
	TOTAL LIABILITIES + FUND BALANCE		-6,364.00	-2,805,216.04

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