

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	4,923,707.76	40,658,087.38
10	6111	INVESTMENTS	-5,500,000.00	240,990.65
10	6131	RECEIVABLE FROM SPECIAL REV FN	9,809.51	.00
	TOTAL ASSETS		-566,482.73	40,899,078.03
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	162,134.69	.00
10	7421A	ACCOUNTS PAYABLE ACI	36,841.66	-101,516.93
10	7461W	EMPLOYEE W/H PAYABLE	95,816.79	-1,696.78
10	7474	KTRS WITHHELD PAYABLE	-236.53	-236.53
10	7499U	UNEMPLOYMENT PAYABLE	-2,828.06	-3,321.95
10	7499W	WORKERS COMP PAYABLE	29,213.23	9,578.94
10	7603	PURCHASE OBLIGATIONS	-125,732.51	2,160,653.78
	TOTAL LIABILITIES		195,209.27	2,063,460.53
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,182,756.96	-12,128,822.38
10	7602	EXPENDITURES CONTROL	4,428,297.91	7,571,741.07
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	125,732.51	-2,160,653.78
10	8770	UNASSIGNED FUND BALANCE	.00	-11,385,683.73
	TOTAL FUND BALANCE		371,273.46	-42,962,538.56
	TOTAL LIABILITIES + FUND BALANCE		566,482.73	-40,899,078.03

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-289,792.67	-14,961.00
20	6130	INTERFUND RECEIVABLES	-9,809.51	.00
		TOTAL ASSETS	-299,602.18	-14,961.00
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	168,366.77	.00
20	7421A	ACCOUNTS PAYABLE ACI	33,295.03	-50,222.11
20	7603	PURCHASE OBLIGATIONS	-113,934.73	435,504.69
		TOTAL LIABILITIES	87,727.07	385,282.58
FUND BALANCE				
20	6302	REVENUES CONTROL	-1,090,643.79	-1,676,137.63
20	7602	EXPENDITURES CONTROL	1,188,584.17	2,085,240.72
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	113,934.73	-435,521.38
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
		TOTAL FUND BALANCE	211,875.11	-370,321.58
		TOTAL LIABILITIES + FUND BALANCE	299,602.18	14,961.00

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-4,007.00	573,352.68
		TOTAL ASSETS	-4,007.00	573,352.68
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	3,975.78	.00
21	7421A	ACCOUNTS PAYABLE ACI	3,034.40	-3,893.17
21	7603	PURCHASE OBLIGATIONS	4,504.26	29,860.47
		TOTAL LIABILITIES	11,514.44	25,967.30
FUND BALANCE				
21	6302	REVENUES CONTROL	-45,284.86	-643,066.97
21	7602	EXPENDITURES CONTROL	42,281.68	73,607.46
21	8753	ASSIGNED-PURCH OBL - CURRENT	-4,504.26	-29,860.47
		TOTAL FUND BALANCE	-7,507.44	-599,319.98
		TOTAL LIABILITIES + FUND BALANCE	4,007.00	-573,352.68

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

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 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	5,410.35	2,756,864.64
	TOTAL ASSETS		5,410.35	2,756,864.64
FUND BALANCE				
31	6302	REVENUES CONTROL	-5,410.35	-523,927.99
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
	TOTAL FUND BALANCE		-5,410.35	-2,756,864.64
	TOTAL LIABILITIES + FUND BALANCE		-5,410.35	-2,756,864.64

BALANCE SHEET FOR 2023 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-2,291,448.44	1,690,873.34
	TOTAL ASSETS		-2,291,448.44	1,690,873.34
FUND BALANCE				
32	6302	REVENUES CONTROL	-5,570.32	-2,612,427.98
32	7602	EXPENDITURES CONTROL	2,297,018.76	3,306,086.92
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
	TOTAL FUND BALANCE		2,291,448.44	-1,690,873.34
TOTAL LIABILITIES + FUND BALANCE			2,291,448.44	-1,690,873.34

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BALANCE SHEET FOR 2023 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-2,040,026.48	8,020,889.08
		TOTAL ASSETS	-2,040,026.48	8,020,889.08
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	187,617.17	.00
36	7421A	ACCOUNTS PAYABLE ACI	33,856.47	.00
36	7603	PURCHASE OBLIGATIONS	-394,404.65	297,763.57
		TOTAL LIABILITIES	-172,931.01	297,763.57
FUND BALANCE				
36	6302	REVENUES CONTROL	-16,584.98	-51,101.23
36	7602	EXPENDITURES CONTROL	1,835,137.82	4,331,748.96
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	394,404.65	-297,763.57
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	2,212,957.49	-8,318,652.65
		TOTAL LIABILITIES + FUND BALANCE	2,040,026.48	-8,020,889.08

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-2,297,018.76	-3,305,608.96
	40	7602 EXPENDITURES CONTROL	2,297,018.76	3,305,608.96
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-175,623.04	4,939,812.51
51	6171	INVENTORIES FOR CONSUMPTION	.00	461,995.98
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	818,362.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	1,005,736.00
TOTAL ASSETS			-175,623.04	7,225,906.49
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	44,659.56	-12,515.88
51	7421A	ACCOUNTS PAYABLE ACI	-265.48	-17,656.80
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,822,816.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,791,400.00
51	7603	PURCHASE OBLIGATIONS	-69,836.60	623,390.12
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-354,051.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-109,208.00
TOTAL LIABILITIES			-25,442.52	-7,484,257.56
FUND BALANCE				
51	6302	REVENUES CONTROL	-454,012.16	-535,910.08
51	7602	EXPENDITURES CONTROL	585,241.12	1,033,837.50
51	8712	UNRESTRICTED NET ASSETS	.00	-5,869,563.23
51	87370	RESTRICTED OTHER - OPEB	.00	1,358,505.00
51	8737P	RESTRICTED OTHER - PENSION	.00	4,894,872.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	69,836.60	-623,390.12
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	718,403.69
51	8770	UNASSIGNED FUND BALANCE	.00	-718,403.69
TOTAL FUND BALANCE			201,065.56	258,351.07
TOTAL LIABILITIES + FUND BALANCE			175,623.04	-7,225,906.49

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

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	244,123,575.66
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-80,591,281.26
80	6231	TECHNOLOGY EQUIPMENT	-29,439.30	3,609,432.88
80	6232	A/D - TECHNOLOGY EQUIPMENT	29,439.30	-3,183,553.75
80	6241	VEHICLES	.00	20,192,109.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	.00	6,171,985.65
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	215,491,942.56
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-215,491,942.56
TOTAL FUND BALANCE			.00	-215,491,942.56
TOTAL LIABILITIES + FUND BALANCE			.00	-215,491,942.56

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 3

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	.00	16,992.77
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-16,697.26
81	6241	VEHICLES	.00	182,340.66
81	6242	A/D - VEHICLES	.00	-14,722.71
81	6251	GENERAL EQUIPMENT	.00	6,541,609.78
81	6252	A/D - GENERAL EQUIPMENT	.00	-3,958,578.02
	TOTAL ASSETS		.00	2,788,168.15
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,788,168.15
	TOTAL FUND BALANCE		.00	-2,788,168.15
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,788,168.15

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