

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	2,503,691.61	35,735,984.62
10	6111	INVESTMENTS	.00	5,740,990.65
10	6130	INTERFUND RECEIVABLES	-56,418.12	.00
10	6131	RECEIVABLE FROM SPECIAL REV FN	3,670.00	.00
10	6137	RECEIVABLE FROM CONST FND	-3,032.00	.00
10	6153	ACCOUNTS RECEIVABLE	-997,868.64	.00
	TOTAL ASSETS		1,450,042.85	41,476,975.27
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-63,382.21	-162,134.69
10	7421A	ACCOUNTS PAYABLE ACI	-4,742.71	-139,963.59
10	7461	ACCR SALARIES & BENEFIT PAYABLE	11,329.15	.00
10	7461W	EMPLOYEE W/H PAYABLE	207,144.69	-97,513.57
10	7499U	UNEMPLOYMENT PAYABLE	-493.89	-493.89
10	7499W	WORKERS COMP PAYABLE	-19,634.29	-19,634.29
10	7603	PURCHASE OBLIGATIONS	-134,557.86	2,286,386.29
	TOTAL LIABILITIES		-4,337.12	1,866,646.26
FUND BALANCE				
10	6302	REVENUES CONTROL	-3,917,988.35	-7,946,065.42
10	7602	EXPENDITURES CONTROL	2,337,724.76	3,071,087.55
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	134,557.86	-2,286,386.29
10	8770	UNASSIGNED FUND BALANCE	.00	-11,323,137.63
	TOTAL FUND BALANCE		-1,445,705.73	-43,343,621.53
	TOTAL LIABILITIES + FUND BALANCE		-1,450,042.85	-41,476,975.27

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	2,483,665.59	273,226.67
20	6130	INTERFUND RECEIVABLES	-2,153,168.69	.00
20	6153	ACCOUNTS RECEIVABLE	-58,611.62	.00
	TOTAL ASSETS		271,885.28	273,226.67
LIABILITIES				
20	7400	INTERFUND PAYABLES	2,205,916.81	.00
20	7421	ACCOUNTS PAYABLE	-139,200.77	-168,366.77
20	7421A	ACCOUNTS PAYABLE ACI	-62,833.41	-81,912.14
20	7461	ACCR SALARIES & BENEFIT PAYABLE	16,138.17	.00
20	7603	PURCHASE OBLIGATIONS	5,643.45	549,439.42
	TOTAL LIABILITIES		2,025,664.25	299,160.51
FUND BALANCE				
20	6302	REVENUES CONTROL	-3,121,786.09	-585,493.84
20	7602	EXPENDITURES CONTROL	829,880.01	906,466.06
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	-5,643.45	-549,456.11
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
	TOTAL FUND BALANCE		-2,297,549.53	-572,387.18
	TOTAL LIABILITIES + FUND BALANCE		-271,885.28	-273,226.67

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
21	6101	CASH IN BANK		-21,715.20	577,359.68
21	6153	ACCOUNTS RECEIVABLE		-258.08	.00
		TOTAL ASSETS		-21,973.28	577,359.68
LIABILITIES					
21	7421	ACCOUNTS PAYABLE		-1,948.83	-3,975.78
21	7421A	ACCOUNTS PAYABLE ACI		-6,097.60	-6,927.57
21	7603	PURCHASE OBLIGATIONS		-453.27	25,356.21
		TOTAL LIABILITIES		-8,499.70	14,452.86
FUND BALANCE					
21	6302	REVENUES CONTROL		-1,306.07	-597,782.11
21	7602	EXPENDITURES CONTROL		31,325.78	31,325.78
21	8753	ASSIGNED-PURCH OBL - CURRENT		453.27	-25,356.21
		TOTAL FUND BALANCE		30,472.98	-591,812.54
		TOTAL LIABILITIES + FUND BALANCE		21,973.28	-577,359.68

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

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 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	4,865.46	2,751,454.29
		TOTAL ASSETS	4,865.46	2,751,454.29
FUND BALANCE				
31	6302	REVENUES CONTROL	-4,865.46	-518,517.64
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
		TOTAL FUND BALANCE	-4,865.46	-2,751,454.29
		TOTAL LIABILITIES + FUND BALANCE	-4,865.46	-2,751,454.29

BALANCE SHEET FOR 2023 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	38,401.09	3,982,321.78
		TOTAL ASSETS	38,401.09	3,982,321.78
FUND BALANCE				
32	6302	REVENUES CONTROL	-38,879.05	-2,606,857.66
32	7602	EXPENDITURES CONTROL	477.96	1,009,068.16
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
		TOTAL FUND BALANCE	-38,401.09	-3,982,321.78
		TOTAL LIABILITIES + FUND BALANCE	-38,401.09	-3,982,321.78

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-2,440,292.98	10,060,915.56
36	6130	INTERFUND RECEIVABLES	3,032.00	.00
		TOTAL ASSETS	-2,437,260.98	10,060,915.56
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	1,883,060.46	-187,617.17
36	7421A	ACCOUNTS PAYABLE ACI	-27,998.36	-33,856.47
36	7603	PURCHASE OBLIGATIONS	-364,127.58	692,168.22
		TOTAL LIABILITIES	1,490,934.52	470,694.58
FUND BALANCE				
36	6302	REVENUES CONTROL	-18,825.95	-34,516.25
36	7602	EXPENDITURES CONTROL	601,024.83	2,496,611.14
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	364,127.58	-692,168.22
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	946,326.46	-10,531,610.14
		TOTAL LIABILITIES + FUND BALANCE	2,437,260.98	-10,060,915.56

BALANCE SHEET FOR 2023 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,008,590.20
40	7602	EXPENDITURES CONTROL	.00	1,008,590.20
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-325,666.28	5,115,435.55
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			-325,666.28	7,401,529.53
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-52,616.44	-57,175.44
51	7421A	ACCOUNTS PAYABLE ACI	23,024.83	-17,391.32
51	7461	ACCR SALARIES & BENEFIT PAYABLE	9,040.36	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,822,816.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,791,400.00
51	7603	PURCHASE OBLIGATIONS	-17,503.45	693,226.72
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-354,051.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-109,208.00
TOTAL LIABILITIES			-38,054.70	-7,458,815.04
FUND BALANCE				
51	6302	REVENUES CONTROL	-76,877.36	-81,897.92
51	7602	EXPENDITURES CONTROL	423,094.89	448,596.38
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	17,503.45	-693,226.72
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	718,403.69
51	8770	UNASSIGNED FUND BALANCE	.00	-718,403.69
TOTAL FUND BALANCE			363,720.98	57,285.51
TOTAL LIABILITIES + FUND BALANCE			325,666.28	-7,401,529.53

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

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	244,118,369.01
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-80,591,281.26
80	6231	TECHNOLOGY EQUIPMENT	-254,339.15	3,638,872.18
80	6232	A/D - TECHNOLOGY EQUIPMENT	254,339.15	-3,212,993.05
80	6241	VEHICLES	.00	20,192,109.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	.00	5,955,807.07
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	215,270,557.33
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-215,270,557.33
TOTAL FUND BALANCE			.00	-215,270,557.33
TOTAL LIABILITIES + FUND BALANCE			.00	-215,270,557.33

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 2

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	6,534,733.19
81	6252	A/D - GENERAL EQUIPMENT	.00	-3,958,578.02
	TOTAL ASSETS		.00	2,781,291.56
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,781,291.56
	TOTAL FUND BALANCE		.00	-2,781,291.56
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,781,291.56

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