

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-256,215.20	39,752,967.39
10	6111	INVESTMENTS	.00	20,240,990.65
10	6131	RECEIVABLE FROM SPECIAL REV FN	-116,635.55	.00
10	6153	ACCOUNTS RECEIVABLE	-4,374.46	.00
TOTAL ASSETS			-377,225.21	59,993,958.04
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-355,122.97	-357,328.42
10	7421A	ACCOUNTS PAYABLE ACI	-59,791.43	-121,190.37
10	7461W	EMPLOYEE W/H PAYABLE	-458.36	-598.87
10	7499U	UNEMPLOYMENT PAYABLE	-75,562.59	-75,784.89
10	7499W	WORKERS COMP PAYABLE	-66,841.46	-220,420.27
10	7603	PURCHASE OBLIGATIONS	-236,997.80	1,727,123.05
TOTAL LIABILITIES			-794,774.61	951,800.23
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,107,267.97	-56,897,381.32
10	7602	EXPENDITURES CONTROL	7,042,269.99	33,861,003.47
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	236,997.80	-1,727,123.05
10	8770	UNASSIGNED FUND BALANCE	.00	-11,323,137.63
TOTAL FUND BALANCE			1,171,999.82	-60,945,758.27
TOTAL LIABILITIES + FUND BALANCE			377,225.21	-59,993,958.04

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	658,620.34	-872,612.29
20	6130	INTERFUND RECEIVABLES	116,635.55	.00
		TOTAL ASSETS	775,255.89	-872,612.29
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	-28,032.76	-31,932.77
20	7421A	ACCOUNTS PAYABLE ACI	25,535.74	-15,663.15
20	7603	PURCHASE OBLIGATIONS	-48,301.25	276,773.78
		TOTAL LIABILITIES	-50,798.27	229,177.86
FUND BALANCE				
20	6302	REVENUES CONTROL	-2,556,371.19	-7,845,119.03
20	7602	EXPENDITURES CONTROL	1,783,612.32	9,109,247.22
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	48,301.25	-276,790.47
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
		TOTAL FUND BALANCE	-724,457.62	643,434.43
		TOTAL LIABILITIES + FUND BALANCE	-775,255.89	872,612.29

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-3,452.80	677,826.34
		TOTAL ASSETS	-3,452.80	677,826.34
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-1,406.93	-1,617.91
21	7421A	ACCOUNTS PAYABLE ACI	-1,804.51	-4,252.85
21	7603	PURCHASE OBLIGATIONS	-2,306.53	22,488.71
		TOTAL LIABILITIES	-5,517.97	16,617.95
FUND BALANCE				
21	6302	REVENUES CONTROL	-32,468.70	-923,633.83
21	7602	EXPENDITURES CONTROL	39,132.94	251,678.25
21	8753	ASSIGNED-PURCH OBL - CURRENT	2,306.53	-22,488.71
		TOTAL FUND BALANCE	8,970.77	-694,444.29
		TOTAL LIABILITIES + FUND BALANCE	3,452.80	-677,826.34

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

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 7

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	9,867.15	2,790,275.18
		TOTAL ASSETS	9,867.15	2,790,275.18
FUND BALANCE				
31	6302	REVENUES CONTROL	-9,867.15	-557,338.53
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
		TOTAL FUND BALANCE	-9,867.15	-2,790,275.18
		TOTAL LIABILITIES + FUND BALANCE	-9,867.15	-2,790,275.18

BALANCE SHEET FOR 2023 7

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-1,301,856.71	6,708,719.46
		TOTAL ASSETS	-1,301,856.71	6,708,719.46
FUND BALANCE				
32	6302	REVENUES CONTROL	-587,542.98	-13,027,015.84
32	7602	EXPENDITURES CONTROL	1,889,399.69	8,702,828.66
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
		TOTAL FUND BALANCE	1,301,856.71	-6,708,719.46
		TOTAL LIABILITIES + FUND BALANCE	1,301,856.71	-6,708,719.46

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BALANCE SHEET FOR 2023 7

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-176,560.24	5,115,762.95
		TOTAL ASSETS	-176,560.24	5,115,762.95
LIABILITIES				
36	7421A	ACCOUNTS PAYABLE ACI	45,062.63	-1,457.13
36	7603	PURCHASE OBLIGATIONS	-57,837.00	105,864.00
		TOTAL LIABILITIES	-12,774.37	104,406.87
FUND BALANCE				
36	6302	REVENUES CONTROL	-17,900.49	-123,845.81
36	7602	EXPENDITURES CONTROL	149,398.10	7,311,076.80
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	57,837.00	-105,864.00
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	189,334.61	-5,220,169.82
		TOTAL LIABILITIES + FUND BALANCE	176,560.24	-5,115,762.95

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-1,880,977.63	-8,547,107.38
	40	7602 EXPENDITURES CONTROL	1,880,977.63	8,547,107.38
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 7

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-149,805.70	4,975,589.46
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			-149,805.70	7,188,492.44
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	2,911.74	-20,061.62
51	7421A	ACCOUNTS PAYABLE ACI	-11,464.14	-12,449.16
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,543,593.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,141,905.00
51	7603	PURCHASE OBLIGATIONS	-3,822.72	450,748.95
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			-12,375.12	-8,213,577.83
FUND BALANCE				
51	6302	REVENUES CONTROL	-577,482.53	-3,278,526.93
51	7602	EXPENDITURES CONTROL	735,840.63	3,743,015.50
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	3,822.72	-450,748.95
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	718,403.69
51	8770	UNASSIGNED FUND BALANCE	.00	-718,403.69
TOTAL FUND BALANCE			162,180.82	1,025,085.39
TOTAL LIABILITIES + FUND BALANCE			149,805.70	-7,188,492.44

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 7

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	-32,284.00	3,512,381.98
80	6232	A/D - TECHNOLOGY EQUIPMENT	32,284.00	-3,086,502.85
80	6241	VEHICLES	29,500.00	20,267,583.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	177,734.00	6,942,932.97
80	6252	A/D - GENERAL EQUIPMENT	.00	-4,500,203.83
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	37,670,309.03
TOTAL ASSETS			207,234.00	216,184,750.68
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	-207,234.00	-216,184,750.68
TOTAL FUND BALANCE			-207,234.00	-216,184,750.68
TOTAL LIABILITIES + FUND BALANCE			-207,234.00	-216,184,750.68

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 7

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	16,182.77
81	6232	A/D - TECHNOLOGY EQUIPMENT	.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	6,569,341.56
81	6252	A/D - GENERAL EQUIPMENT	.00	-3,958,578.02
	TOTAL ASSETS		.00	2,815,899.93
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,815,899.93
	TOTAL FUND BALANCE		.00	-2,815,899.93
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,815,899.93

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