

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 9

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-511,466.98	39,527,270.70
10	6111	INVESTMENTS	.00	20,240,990.65
10	6131	RECEIVABLE FROM SPECIAL REV FN	158.50	.00
	TOTAL ASSETS		-511,308.48	59,768,261.35
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	173,300.30	.00
10	7421A	ACCOUNTS PAYABLE ACI	-48,023.18	-87,795.16
10	7461D	DEDUCTIONS W/H PAYABLE	136.28	.00
10	7461W	EMPLOYEE W/H PAYABLE	-572.74	-2,095.67
10	7469	MADISON CO. WITHHOLDING PAYABL	3.52	3.52
10	7475	CERS WITHHELD PAYABLE	115.27	115.27
10	7499U	UNEMPLOYMENT PAYABLE	84,430.98	-199.76
10	7499W	WORKERS COMP PAYABLE	-66,671.67	-352,913.66
10	7603	PURCHASE OBLIGATIONS	1,256,615.47	2,977,349.48
	TOTAL LIABILITIES		1,399,334.23	2,534,464.02
FUND BALANCE				
10	6302	REVENUES CONTROL	-20,072,297.29	-83,502,863.80
10	7602	EXPENDITURES CONTROL	6,108,221.29	46,027,079.56
10	8741	COMMITTED - SITE-BASED CFWD	3,009,528.09	.00
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	-1,256,615.47	-2,977,349.48
10	8770	UNASSIGNED FUND BALANCE	11,323,137.63	.00
	TOTAL FUND BALANCE		-888,025.75	-62,302,725.37
	TOTAL LIABILITIES + FUND BALANCE		511,308.48	-59,768,261.35

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2023 9

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-1,138,389.77	-316,926.63
20	6130	INTERFUND RECEIVABLES	-158.50	.00
		TOTAL ASSETS	-1,138,548.27	-316,926.63
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	50,616.64	.00
20	7421A	ACCOUNTS PAYABLE ACI	-21,815.36	-39,304.93
20	7603	PURCHASE OBLIGATIONS	226,082.51	547,998.42
		TOTAL LIABILITIES	254,883.79	508,693.49
FUND BALANCE				
20	6302	REVENUES CONTROL	-896,935.57	-12,164,741.24
20	7602	EXPENDITURES CONTROL	2,006,682.56	12,864,892.78
20	8731	RESTRICTED GRANTS	.00	-343,903.29
20	8753	ASSIGNED-PURCH OBL - CURRENT	-226,082.51	-548,015.11
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	200,296.94
20	8770	UNASSIGNED FUND BALANCE	.00	-200,296.94
		TOTAL FUND BALANCE	883,664.48	-191,766.86
		TOTAL LIABILITIES + FUND BALANCE	1,138,548.27	316,926.63

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 9

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-46,406.30	635,390.55
		TOTAL ASSETS	-46,406.30	635,390.55
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	1,748.02	.00
21	7421A	ACCOUNTS PAYABLE ACI	-19,984.90	-22,973.94
21	7603	PURCHASE OBLIGATIONS	51,865.19	82,231.20
		TOTAL LIABILITIES	33,628.31	59,257.26
FUND BALANCE				
21	6302	REVENUES CONTROL	-42,806.00	-1,000,955.61
21	7602	EXPENDITURES CONTROL	107,449.18	388,539.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-51,865.19	-82,231.20
		TOTAL FUND BALANCE	12,777.99	-694,647.81
		TOTAL LIABILITIES + FUND BALANCE	46,406.30	-635,390.55

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 9

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 9

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	11,058.57	2,810,701.46
		TOTAL ASSETS	11,058.57	2,810,701.46
FUND BALANCE				
31	6302	REVENUES CONTROL	-11,058.57	-577,764.81
31	8737	RESTRICTED - OTHER	.00	-1,024,763.33
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,208,173.32
		TOTAL FUND BALANCE	-11,058.57	-2,810,701.46
		TOTAL LIABILITIES + FUND BALANCE	-11,058.57	-2,810,701.46

BALANCE SHEET FOR 2023 9

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	-1,644,637.33	5,786,884.21
	TOTAL ASSETS		-1,644,637.33	5,786,884.21
FUND BALANCE				
32	6302	REVENUES CONTROL	-126,070.08	-13,886,534.31
32	7602	EXPENDITURES CONTROL	1,770,707.41	10,484,182.38
32	8737	RESTRICTED - OTHER	.00	-2,371,477.99
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-13,054.29
	TOTAL FUND BALANCE		1,644,637.33	-5,786,884.21
TOTAL LIABILITIES + FUND BALANCE			1,644,637.33	-5,786,884.21

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BALANCE SHEET FOR 2023 9

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-223,831.73	4,648,765.94
		TOTAL ASSETS	-223,831.73	4,648,765.94
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	60,343.92	.00
36	7421A	ACCOUNTS PAYABLE ACI	-2,419.04	-4,150.97
36	7603	PURCHASE OBLIGATIONS	549,723.05	901,369.05
		TOTAL LIABILITIES	607,647.93	897,218.08
FUND BALANCE				
36	6302	REVENUES CONTROL	-16,194.27	-156,211.28
36	7602	EXPENDITURES CONTROL	182,101.12	7,813,133.12
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-12,301,536.81
36	8753	ASSIGNED-PURCH OBL - CURRENT	-549,723.05	-901,369.05
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,016,176.80	.00
36	8770	UNASSIGNED FUND BALANCE	1,016,176.80	.00
		TOTAL FUND BALANCE	-383,816.20	-5,545,984.02
		TOTAL LIABILITIES + FUND BALANCE	223,831.73	-4,648,765.94

BALANCE SHEET FOR 2023 9

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-1,769,207.14	-10,316,314.52
	40	7602 EXPENDITURES CONTROL	1,769,207.14	10,316,314.52
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00

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BALANCE SHEET FOR 2023 9

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-44,144.85	5,026,834.04
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			-44,144.85	7,239,737.02
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	88,802.76	-10,482.55
51	7421A	ACCOUNTS PAYABLE ACI	1,349.49	-17,728.41
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,543,593.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,141,905.00
51	7603	PURCHASE OBLIGATIONS	-203,451.45	259,437.11
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			-113,299.20	-8,400,589.85
FUND BALANCE				
51	6302	REVENUES CONTROL	-6,639,645.22	-10,660,121.73
51	7602	EXPENDITURES CONTROL	724,074.59	5,199,502.67
51	8712	UNRESTRICTED NET ASSETS	5,869,563.23	.00
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	203,451.45	-259,437.11
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-718,403.69	.00
51	8770	UNASSIGNED FUND BALANCE	718,403.69	.00
TOTAL FUND BALANCE			157,444.05	1,160,852.83
TOTAL LIABILITIES + FUND BALANCE			44,144.85	-7,239,737.02

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 9

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	.00	3,512,381.98
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-3,086,502.85
80	6241	VEHICLES	.00	20,292,932.70
80	6242	A/D - VEHICLES	.00	-14,784,537.77
80	6251	GENERAL EQUIPMENT	.00	6,970,029.70
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	216,237,196.41
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-216,237,196.41
	TOTAL FUND BALANCE		.00	-216,237,196.41
	TOTAL LIABILITIES + FUND BALANCE		.00	-216,237,196.41

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2023 9

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 **