

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	1,594,976.47	34,595,537.75
10	6111	INVESTMENTS	1,604.10	19,744,597.76
10	6153	ACCOUNTS RECEIVABLE	21,222.90	21,222.90
	<b>TOTAL ASSETS</b>		<b>1,617,803.47</b>	<b>54,361,358.41</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	446,434.98	-86.22
10	7421A	ACCOUNTS PAYABLE ACI	-93,567.15	-124,818.90
10	7461W	EMPLOYEE W/H PAYABLE	209,238.61	-99,651.56
10	7499U	UNEMPLOYMENT PAYABLE	-365.83	-551.01
10	7499W	WORKERS COMP PAYABLE	-23,116.84	-384,298.23
10	7603	PURCHASE OBLIGATIONS	-656,784.13	2,145,539.75
	<b>TOTAL LIABILITIES</b>		<b>-118,160.36</b>	<b>1,536,133.83</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,459,665.44	-9,469,958.01
10	7602	EXPENDITURES CONTROL	3,303,238.20	4,556,462.65
10	8741	COMMITTED - SITE-BASED CFWD	.00	-4,111,394.58
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-751,566.43
10	8745	COMMITTED - FUTURE CONSTR	.00	-10,791,867.21
10	8747	COMMITTED - OTHER	.00	-18,805,297.87
10	8753	ASSIGNED-PURCH OBL - CURRENT	656,784.13	-2,145,539.75
10	8770	UNASSIGNED FUND BALANCE	.00	-14,378,331.04
	<b>TOTAL FUND BALANCE</b>		<b>-1,499,643.11</b>	<b>-55,897,492.24</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-1,617,803.47</b>	<b>-54,361,358.41</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	982,921.59	86,942.03
		<b>TOTAL ASSETS</b>	<b>982,921.59</b>	<b>86,942.03</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	198,534.06	.00
20	7421A	ACCOUNTS PAYABLE ACI	-95,286.72	-115,881.72
20	7603	PURCHASE OBLIGATIONS	-275,875.96	302,101.56
		<b>TOTAL LIABILITIES</b>	<b>-172,628.62</b>	<b>186,219.84</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,990,148.76	-817,372.81
20	7602	EXPENDITURES CONTROL	903,979.83	1,198,803.61
20	8731	RESTRICTED GRANTS	.00	-353,651.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	275,875.96	-302,101.56
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	111,899.25
20	8770	UNASSIGNED FUND BALANCE	.00	-110,738.95
		<b>TOTAL FUND BALANCE</b>	<b>-810,292.97</b>	<b>-273,161.87</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-982,921.59</b>	<b>-86,942.03</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 2

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	-41,387.99	461,208.55
		<b>TOTAL ASSETS</b>	<b>-41,387.99</b>	<b>461,208.55</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	6,837.22	.00
21	7421A	ACCOUNTS PAYABLE ACI	-202.49	-202.49
21	7603	PURCHASE OBLIGATIONS	-7,053.95	17,454.08
		<b>TOTAL LIABILITIES</b>	<b>-419.22</b>	<b>17,251.59</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-6,755.30	-509,209.36
21	7602	EXPENDITURES CONTROL	41,508.56	48,972.21
21	8753	ASSIGNED-PURCH OBL - CURRENT	7,053.95	-17,454.08
21	8770	UNASSIGNED FUND BALANCE	.00	-768.91
		<b>TOTAL FUND BALANCE</b>	<b>41,807.21</b>	<b>-478,460.14</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>41,387.99</b>	<b>-461,208.55</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 2

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106BB	CASH - BBE STUDENT ACTIVITY	.00	10,912.22
25	6106BC	CASH - BMC STUDENT ACTIVITY	.00	78,709.95
25	6106CM	CASH - CMMS STUDENT ACTIVITY	.00	100,982.15
25	6106DB	CASH - DBE STUDENT ACTIVITY	.00	7,678.10
25	6106FM	CASH - FMS STUDENT ACTIVITY	.00	37,238.31
25	6106FT	CASH - FTMS STUDENT ACTIVITY	.00	64,571.31
25	6106GM	CASH - GME STUDENT ACTIVITY	.00	9,388.20
25	6106KC	CASH - KCE STUDENT ACTIVITY	.00	11,004.76
25	6106KG	CASH - KGE STUDENT ACTIVITY	.00	21,878.96
25	6106KV	CASH - KVE STUDENT ACTIVITY	.00	12,942.31
25	6106MC	CASH - MCHS STUDENT ACTIVITY	.00	567,710.59
25	6106MK	CASH - MKA STUDENT ACTIVITY	.00	5,441.66
25	6106MM	CASH - MMS STUDENT ACTIVITY	.00	34,468.00
25	6106MS	CASH - MSHS STUDENT ACTIVITY	.00	166,028.03
25	6106SC	CASH - SCE STUDENT ACTIVITY	.00	21,050.47
25	6106SJ	CASH - SJE STUDENT ACTIVITY	.00	14,231.13
25	6106WE	CASH - WE STUDENT ACTIVITY	.00	12,010.51
25	6106WH	CASH - WHE STUDENT ACTIVITY	.00	3,496.33
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>1,179,742.99</b>
<b>FUND BALANCE</b>				
25	8740	COMMITTED FUND BALANCE	.00	-1,179,742.99
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-1,179,742.99</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-1,179,742.99</b>

## BALANCE SHEET FOR 2025 2

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	12,303.50	2,722,536.98
	TOTAL ASSETS		12,303.50	2,722,536.98
FUND BALANCE				
31	6302	REVENUES CONTROL	-12,303.50	-531,963.71
31	8737	RESTRICTED - OTHER	.00	-1,038,589.79
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,151,983.48
	TOTAL FUND BALANCE		-12,303.50	-2,722,536.98
	TOTAL LIABILITIES + FUND BALANCE		-12,303.50	-2,722,536.98

## BALANCE SHEET FOR 2025 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	57,145.11	6,733,278.58
		<b>TOTAL ASSETS</b>	<b>57,145.11</b>	<b>6,733,278.58</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-69,085.21	-3,182,539.28
	32	7602 EXPENDITURES CONTROL	11,940.10	1,342,708.39
	32	8737 RESTRICTED - OTHER	.00	-147,012.94
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-4,746,434.75
		<b>TOTAL FUND BALANCE</b>	<b>-57,145.11</b>	<b>-6,733,278.58</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-57,145.11</b>	<b>-6,733,278.58</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 2

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	1,400,283.28	29,769,619.81
36	6111	INVESTMENTS	-8,000,846.62	14,499,745.80
	TOTAL ASSETS		-6,600,563.34	44,269,365.61
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	7,599,402.33	.00
36	7421A	ACCOUNTS PAYABLE ACI	80,664.00	-89,006.64
36	7603	PURCHASE OBLIGATIONS	-11,206.25	935,452.63
	TOTAL LIABILITIES		7,668,860.08	846,445.99
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-381,918.84	-494,778.07
36	7602	EXPENDITURES CONTROL	-697,584.15	4,521,478.94
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-50,786,314.12
36	8753	ASSIGNED-PURCH OBL - CURRENT	11,206.25	-935,452.63
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	910,728.73
36	8770	UNASSIGNED FUND BALANCE	.00	1,668,525.55
	TOTAL FUND BALANCE		-1,068,296.74	-45,115,811.60
	TOTAL LIABILITIES + FUND BALANCE		6,600,563.34	-44,269,365.61

## BALANCE SHEET FOR 2025 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-11,359.38	-1,342,127.67
40	7602	EXPENDITURES CONTROL	11,359.38	1,342,127.67
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-312,651.68	4,858,476.35
51	6171	INVENTORIES FOR CONSUMPTION	.00	184,016.62
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	796,169.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	1,501,559.00
TOTAL ASSETS			<b>-312,651.68</b>	<b>7,340,220.97</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	24,362.90	.00
51	7421A	ACCOUNTS PAYABLE ACI	-9,659.72	-10,891.72
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,417,308.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,192,505.00
51	7603	PURCHASE OBLIGATIONS	-4,813.22	98,731.25
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-757,035.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-687,133.00
TOTAL LIABILITIES			<b>9,889.96</b>	<b>-7,966,141.47</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-121,070.01	-143,037.91
51	7602	EXPENDITURES CONTROL	419,018.51	498,700.59
51	8712	UNRESTRICTED NET ASSETS	.00	-5,456,339.46
51	87370	RESTRICTED OTHER - OPEB	.00	1,378,174.00
51	8737P	RESTRICTED OTHER - PENSION	.00	4,378,079.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	4,813.22	-98,731.25
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	88,845.64
51	8770	UNASSIGNED FUND BALANCE	.00	-19,770.11
TOTAL FUND BALANCE			<b>302,761.72</b>	<b>625,920.50</b>
TOTAL LIABILITIES + FUND BALANCE			<b>312,651.68</b>	<b>-7,340,220.97</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 2

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,440,167.21
80	6211	LAND IMPROVEMENTS	.00	3,823,286.35
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,808,003.44
80	6221	BUILDINGS & IMPROVEMENTS	.00	245,056,749.20
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-85,793,800.36
80	6231	TECHNOLOGY EQUIPMENT	.00	3,103,748.94
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,698,261.81
80	6241	VEHICLES	.00	19,016,832.54
80	6242	A/D - VEHICLES	.00	-11,759,056.97
80	6251	GENERAL EQUIPMENT	.00	11,149,294.15
80	6252	A/D - GENERAL EQUIPMENT	.00	-4,787,502.09
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	51,224,176.44
	TOTAL ASSETS		.00	231,967,630.16
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-231,967,630.16
	TOTAL FUND BALANCE		.00	-231,967,630.16
	TOTAL LIABILITIES + FUND BALANCE		.00	-231,967,630.16

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 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	-3,924.27
81	6231	TECHNOLOGY EQUIPMENT	.00	16,182.77
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-15,887.26
81	6241	VEHICLES	.00	201,389.66
81	6242	A/D - VEHICLES	.00	-51,190.84
81	6251	GENERAL EQUIPMENT	-5,158.52	6,769,749.05
81	6252	A/D - GENERAL EQUIPMENT	.00	-4,262,337.29
	TOTAL ASSETS		-5,158.52	2,693,546.42
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	5,158.52	-2,693,546.42
	TOTAL FUND BALANCE		5,158.52	-2,693,546.42
	TOTAL LIABILITIES + FUND BALANCE		5,158.52	-2,693,546.42

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