

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	6,408,399.13	32,975,496.16
10	6111	INVESTMENTS	-3,000,859.70	19,742,993.66
10	6153	ACCOUNTS RECEIVABLE	-1,070,519.70	.00
	<b>TOTAL ASSETS</b>		<b>2,337,019.73</b>	<b>52,718,489.82</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	72,862.35	-370,531.83
10	7421A	ACCOUNTS PAYABLE ACI	37,195.77	-31,251.75
10	7461W	EMPLOYEE W/H PAYABLE	239,746.42	-308,890.17
10	7499U	UNEMPLOYMENT PAYABLE	.00	-185.18
10	7499W	WORKERS COMP PAYABLE	.00	-361,181.39
10	7603	PURCHASE OBLIGATIONS	202,824.74	2,802,323.88
	<b>TOTAL LIABILITIES</b>		<b>552,629.28</b>	<b>1,730,283.56</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-4,010,292.57	-4,010,292.57
10	7602	EXPENDITURES CONTROL	1,323,468.30	1,323,468.30
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	-202,824.74	-2,802,323.88
10	8770	UNASSIGNED FUND BALANCE	.00	-14,499,499.14
	<b>TOTAL FUND BALANCE</b>		<b>-2,889,649.01</b>	<b>-54,448,773.38</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>-2,337,019.73</b>	<b>-52,718,489.82</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	11,695.09	-825,747.41
20	6153	ACCOUNTS RECEIVABLE	-1,875,337.80	.00
		<b>TOTAL ASSETS</b>	<b>-1,863,642.71</b>	<b>-825,747.41</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-177,633.31	-197,362.06
20	7421A	ACCOUNTS PAYABLE ACI	7,038.86	-20,595.00
20	7481	DEFERRED REVENUE	636,881.28	.00
20	7603	PURCHASE OBLIGATIONS	466,078.27	577,977.52
		<b>TOTAL LIABILITIES</b>	<b>932,365.10</b>	<b>360,020.46</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	1,172,775.95	1,172,775.95
20	7602	EXPENDITURES CONTROL	224,579.93	224,579.93
20	8731	RESTRICTED GRANTS	.00	-353,651.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	-466,078.27	-577,977.52
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	111,899.25
20	8770	UNASSIGNED FUND BALANCE	.00	-111,899.25
		<b>TOTAL FUND BALANCE</b>	<b>931,277.61</b>	<b>465,726.95</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,863,642.71</b>	<b>825,747.41</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	11,300.86	472,587.54
21	6153	ACCOUNTS RECEIVABLE	-2,507.34	.00
		<b>TOTAL ASSETS</b>	<b>8,793.52</b>	<b>472,587.54</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-6,481.31	-6,837.22
21	7421A	ACCOUNTS PAYABLE ACI	213.30	.00
21	7603	PURCHASE OBLIGATIONS	20,530.03	24,508.03
		<b>TOTAL LIABILITIES</b>	<b>14,262.02</b>	<b>17,670.81</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-9,989.16	-9,989.16
21	7602	EXPENDITURES CONTROL	7,463.65	7,463.65
21	8740	COMMITTED FUND BALANCE	.00	-459,246.81
21	8753	ASSIGNED-PURCH OBL - CURRENT	-20,530.03	-24,508.03
21	8770	UNASSIGNED FUND BALANCE	.00	-3,978.00
		<b>TOTAL FUND BALANCE</b>	<b>-23,055.54</b>	<b>-490,258.35</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-8,793.52</b>	<b>-472,587.54</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
	TOTAL ASSETS		.00	1,179,742.99
FUND BALANCE				
25	8740	COMMITTED FUND BALANCE	.00	-1,179,742.99
	TOTAL FUND BALANCE		.00	-1,179,742.99
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,179,742.99

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	519,660.21	2,710,233.48
		TOTAL ASSETS	519,660.21	2,710,233.48
FUND BALANCE				
31	6302	REVENUES CONTROL	-519,660.21	-519,660.21
31	8737	RESTRICTED - OTHER	.00	-1,038,589.79
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,151,983.48
		TOTAL FUND BALANCE	-519,660.21	-2,710,233.48
		TOTAL LIABILITIES + FUND BALANCE	-519,660.21	-2,710,233.48

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	1,782,685.78	6,676,133.47
		TOTAL ASSETS	1,782,685.78	6,676,133.47
FUND BALANCE				
	32	6302 REVENUES CONTROL	-3,113,454.07	-3,113,454.07
	32	7602 EXPENDITURES CONTROL	1,330,768.29	1,330,768.29
	32	8737 RESTRICTED - OTHER	.00	-147,012.94
	32	8738 RESTRICTED-SFCC ESCROW-CURRENT	.00	-4,746,434.75
		TOTAL FUND BALANCE	-1,782,685.78	-6,676,133.47
		TOTAL LIABILITIES + FUND BALANCE	-1,782,685.78	-6,676,133.47

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-4,108,382.49	28,373,161.03
36	6111	INVESTMENTS	.00	22,500,592.42
	TOTAL ASSETS		-4,108,382.49	50,873,753.45
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-849,506.95	-5,023,972.55
36	7421A	ACCOUNTS PAYABLE ACI	-148,314.42	-169,670.64
36	7603	PURCHASE OBLIGATIONS	35,930.15	946,658.88
	TOTAL LIABILITIES		-961,891.22	-4,246,984.31
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-112,859.23	-112,859.23
36	7602	EXPENDITURES CONTROL	5,219,063.09	5,219,063.09
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-50,786,314.12
36	8753	ASSIGNED-PURCH OBL - CURRENT	-35,930.15	-946,658.88
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	910,728.73
36	8770	UNASSIGNED FUND BALANCE	.00	-910,728.73
	TOTAL FUND BALANCE		5,070,273.71	-46,626,769.14
	TOTAL LIABILITIES + FUND BALANCE		4,108,382.49	-50,873,753.45

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-1,330,768.29	-1,330,768.29
40	7602	EXPENDITURES CONTROL	1,330,768.29	1,330,768.29
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00



# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	4,878.99	5,152,145.50
51	6153	ACCOUNTS RECEIVABLE	-59,171.67	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	271,950.84
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	796,169.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	1,501,559.00
	<b>TOTAL ASSETS</b>		<b>-54,292.68</b>	<b>7,721,824.34</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-4,332.92	-24,239.06
51	7421A	ACCOUNTS PAYABLE ACI	911.42	-1,232.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,417,308.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,192,505.00
51	7603	PURCHASE OBLIGATIONS	14,698.83	103,544.47
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-757,035.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-687,133.00
	<b>TOTAL LIABILITIES</b>		<b>11,277.33</b>	<b>-7,975,907.59</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-21,967.90	-21,967.90
51	7602	EXPENDITURES CONTROL	79,682.08	79,682.08
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	-14,698.83	-103,544.47
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	88,845.64
51	8770	UNASSIGNED FUND BALANCE	.00	-88,845.64
	<b>TOTAL FUND BALANCE</b>		<b>43,015.35</b>	<b>254,083.25</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>54,292.68</b>	<b>-7,721,824.34</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

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	244,424,311.96
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-85,793,800.36
80	6231	TECHNOLOGY EQUIPMENT	-18,568.00	3,105,259.94
80	6232	A/D - TECHNOLOGY EQUIPMENT	18,568.00	-2,699,772.81
80	6241	VEHICLES	.00	23,081,855.54
80	6242	A/D - VEHICLES	.00	-15,824,079.97
80	6251	GENERAL EQUIPMENT	-15,986.00	7,874,147.62
80	6252	A/D - GENERAL EQUIPMENT	15,986.00	-4,787,502.09
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	51,224,176.44
	TOTAL ASSETS		.00	228,060,046.39
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-228,060,046.39
	TOTAL FUND BALANCE		.00	-228,060,046.39
	TOTAL LIABILITIES + FUND BALANCE		.00	-228,060,046.39

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 1

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	.00	6,774,907.57
81	6252	A/D - GENERAL EQUIPMENT	.00	-4,262,337.29
	TOTAL ASSETS		.00	2,698,704.94
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,698,704.94
	TOTAL FUND BALANCE		.00	-2,698,704.94
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,698,704.94

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