

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	175,984.63	34,772,401.38
10	6111	INVESTMENTS	.00	19,744,597.76
10	6153	ACCOUNTS RECEIVABLE	-379,717.93	21,222.90
	<b>TOTAL ASSETS</b>		<b>-203,733.30</b>	<b>54,538,222.04</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	60,257.52	-48,660.41
10	7421A	ACCOUNTS PAYABLE ACI	69,054.58	-40,146.71
10	7461D	DEDUCTIONS W/H PAYABLE	76.87	76.87
10	7461H	HI EMPLOYER COST	-.08	-.08
10	7461W	EMPLOYEE W/H PAYABLE	98,105.34	-1,546.22
10	7469	MADISON CO. WITHHOLDING PAYABL	17.22	17.22
10	7471	FEDERAL TAX WITHHELD PAYABLE	109.21	109.21
10	7472	FICA WITHHELD PAYABLE	58.24	58.24
10	7473	STATE TAX WITHHELD PAYABLE	64.75	64.75
10	7474	KTRS WITHHELD PAYABLE	515.79	515.79
10	7499U	UNEMPLOYMENT PAYABLE	109.61	-256.22
10	7499W	WORKERS COMP PAYABLE	9,913.60	-204,861.55
10	7603	PURCHASE OBLIGATIONS	-508,899.78	1,636,772.83
	<b>TOTAL LIABILITIES</b>		<b>-270,617.13</b>	<b>1,342,143.72</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,361,322.70	-14,831,280.71
10	7602	EXPENDITURES CONTROL	5,326,773.35	9,882,357.00
10	8741	COMMITTED - SITE-BASED CFWD	.00	-4,094,238.59
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	-19,157,497.85
10	8753	ASSIGNED-PURCH OBL - CURRENT	508,899.78	-1,636,772.83
10	8770	UNASSIGNED FUND BALANCE	.00	-14,499,499.14
	<b>TOTAL FUND BALANCE</b>		<b>474,350.43</b>	<b>-55,880,365.76</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>203,733.30</b>	<b>-54,538,222.04</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-1,451.02	84,612.01
		<b>TOTAL ASSETS</b>	<b>-1,451.02</b>	<b>84,612.01</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	29,347.80	-4,554.22
20	7421A	ACCOUNTS PAYABLE ACI	-49,154.11	-132,507.80
20	7603	PURCHASE OBLIGATIONS	-38,113.67	263,987.89
		<b>TOTAL LIABILITIES</b>	<b>-57,919.98</b>	<b>126,925.87</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-948,758.31	-1,763,596.83
20	7602	EXPENDITURES CONTROL	970,015.64	2,169,698.25
20	8731	RESTRICTED GRANTS	.00	-353,651.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	38,113.67	-263,987.89
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>59,371.00</b>	<b>-211,537.88</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>1,451.02</b>	<b>-84,612.01</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	11,952.14	473,160.69
21	6153	ACCOUNTS RECEIVABLE	-1,594.57	.00
		<b>TOTAL ASSETS</b>	<b>10,357.57</b>	<b>473,160.69</b>
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	966.10	-400.00
21	7421A	ACCOUNTS PAYABLE ACI	-5,315.04	-5,517.53
21	7603	PURCHASE OBLIGATIONS	7,030.38	24,484.46
		<b>TOTAL LIABILITIES</b>	<b>2,681.44</b>	<b>18,566.93</b>
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-57,924.37	-568,123.73
21	7602	EXPENDITURES CONTROL	50,918.36	100,880.57
21	8740	COMMITTED FUND BALANCE	30,237.47	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,030.38	-24,484.46
21	8770	UNASSIGNED FUND BALANCE	-29,240.09	.00
		<b>TOTAL FUND BALANCE</b>	<b>-13,039.01</b>	<b>-491,727.62</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-10,357.57</b>	<b>-473,160.69</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6106BB	CASH - BBE STUDENT ACTIVITY	.00	19,200.04
25	6106BC	CASH - BMC STUDENT ACTIVITY	.00	78,709.95
25	6106CM	CASH - CMMS STUDENT ACTIVITY	.00	116,847.26
25	6106DB	CASH - DBE STUDENT ACTIVITY	.00	7,678.10
25	6106FM	CASH - FMS STUDENT ACTIVITY	.00	38,151.78
25	6106FT	CASH - FTMS STUDENT ACTIVITY	.00	53,116.56
25	6106GM	CASH - GME STUDENT ACTIVITY	.00	9,388.20
25	6106KC	CASH - KCE STUDENT ACTIVITY	.00	10,748.07
25	6106KG	CASH - KGE STUDENT ACTIVITY	.00	22,488.22
25	6106KV	CASH - KVE STUDENT ACTIVITY	.00	6,115.75
25	6106MC	CASH - MCHS STUDENT ACTIVITY	.00	554,699.43
25	6106MK	CASH - MKA STUDENT ACTIVITY	.00	5,441.66
25	6106MM	CASH - MMS STUDENT ACTIVITY	.00	36,364.23
25	6106MS	CASH - MSHS STUDENT ACTIVITY	.00	157,403.30
25	6106SC	CASH - SCE STUDENT ACTIVITY	.00	23,199.73
25	6106SJ	CASH - SJE STUDENT ACTIVITY	.00	16,437.40
25	6106WE	CASH - WE STUDENT ACTIVITY	.00	12,010.51
25	6106WH	CASH - WHE STUDENT ACTIVITY	.00	3,206.69
	<b>TOTAL ASSETS</b>		<b>.00</b>	<b>1,171,206.88</b>
<b>FUND BALANCE</b>				
25	8740	COMMITTED FUND BALANCE	.00	-1,171,206.88
	<b>TOTAL FUND BALANCE</b>		<b>.00</b>	<b>-1,171,206.88</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>.00</b>	<b>-1,171,206.88</b>

## BALANCE SHEET FOR 2025 3

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	14,652.41	2,737,189.39
		TOTAL ASSETS	14,652.41	2,737,189.39
FUND BALANCE				
31	6302	REVENUES CONTROL	-14,652.41	-546,616.12
31	8737	RESTRICTED - OTHER	.00	-1,038,589.79
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,151,983.48
		TOTAL FUND BALANCE	-14,652.41	-2,737,189.39
		TOTAL LIABILITIES + FUND BALANCE	-14,652.41	-2,737,189.39

## BALANCE SHEET FOR 2025 3

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-2,067,491.19	4,665,787.39
		<b>TOTAL ASSETS</b>	<b>-2,067,491.19</b>	<b>4,665,787.39</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-30,717.85	-3,213,257.13
	32	7602 EXPENDITURES CONTROL	2,098,209.04	3,440,917.43
	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>2,067,491.19</b>	<b>-4,665,787.39</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>2,067,491.19</b>	<b>-4,665,787.39</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 3

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-296,116.57	29,473,503.24
36	6111	INVESTMENTS	-3,499,543.26	11,000,202.54
		<b>TOTAL ASSETS</b>	<b>-3,795,659.83</b>	<b>40,473,705.78</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-1,742.00	-1,742.00
36	7421A	ACCOUNTS PAYABLE ACI	42,623.06	-46,383.58
36	7603	PURCHASE OBLIGATIONS	-501,479.61	433,973.02
		<b>TOTAL LIABILITIES</b>	<b>-460,598.55</b>	<b>385,847.44</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-275,359.39	-770,137.46
36	7602	EXPENDITURES CONTROL	4,030,138.16	8,551,617.10
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-48,207,059.84
36	8753	ASSIGNED-PURCH OBL - CURRENT	501,479.61	-433,973.02
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	910,728.73
36	8770	UNASSIGNED FUND BALANCE	.00	-910,728.73
		<b>TOTAL FUND BALANCE</b>	<b>4,256,258.38</b>	<b>-40,859,553.22</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>3,795,659.83</b>	<b>-40,473,705.78</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-2,098,206.96	-3,440,334.63
	40	7602 EXPENDITURES CONTROL	2,098,206.96	3,440,334.63
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	-22,228.28	4,836,248.07
51	6171	INVENTORIES FOR CONSUMPTION	.00	215,160.43
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>-22,228.28</b>	<b>7,349,136.50</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	427.69	.00
51	7421A	ACCOUNTS PAYABLE ACI	-41,015.76	-51,907.48
51	75410	UNFUNDED OPEB LIABILITIES	.00	-1,417,308.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-5,192,505.00
51	7603	PURCHASE OBLIGATIONS	-47,226.56	51,504.69
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>-87,814.63</b>	<b>-8,054,383.79</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-596,396.97	-739,434.88
51	7602	EXPENDITURES CONTROL	659,213.32	1,158,192.09
51	8712	UNRESTRICTED NET ASSETS	.00	-5,418,258.23
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	47,226.56	-51,504.69
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	88,845.64
51	8770	UNASSIGNED FUND BALANCE	.00	-88,845.64
TOTAL FUND BALANCE			<b>110,042.91</b>	<b>705,247.29</b>
TOTAL LIABILITIES + FUND BALANCE			<b>22,228.28</b>	<b>-7,349,136.50</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 3

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,440,167.21
80	6211	LAND IMPROVEMENTS	.00	3,998,601.35
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,816,987.02
80	6221	BUILDINGS & IMPROVEMENTS	.00	245,965,950.46
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-91,034,722.50
80	6231	TECHNOLOGY EQUIPMENT	.00	3,103,748.94
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,799,853.35
80	6241	VEHICLES	.00	19,016,832.54
80	6242	A/D - VEHICLES	.00	-13,037,140.41
80	6251	GENERAL EQUIPMENT	-664,673.03	9,405,979.86
80	6252	A/D - GENERAL EQUIPMENT	.00	-5,281,734.03
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	93,495,985.81
TOTAL ASSETS			-664,673.03	266,456,828.86
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	664,673.03	-266,456,828.86
TOTAL FUND BALANCE			664,673.03	-266,456,828.86
TOTAL LIABILITIES + FUND BALANCE			664,673.03	-266,456,828.86

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 3

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	-5,506.87
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	-90,198.84
81	6251	GENERAL EQUIPMENT	.00	6,763,874.05
81	6252	A/D - GENERAL EQUIPMENT	.00	-4,563,275.84
	TOTAL ASSETS		.00	2,346,142.27
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,346,142.27
	TOTAL FUND BALANCE		.00	-2,346,142.27
	TOTAL LIABILITIES + FUND BALANCE		.00	-2,346,142.27

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