

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-2,607,906.38	32,277,555.49
10	6111	INVESTMENTS	.00	19,744,597.76
10	6153	ACCOUNTS RECEIVABLE	.00	21,222.90
TOTAL ASSETS			-2,607,906.38	52,043,376.15
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	-164,716.89	-213,377.30
10	7421A	ACCOUNTS PAYABLE ACI	56,772.97	16,626.26
10	7461D	DEDUCTIONS W/H PAYABLE	-76.87	.00
10	7461W	EMPLOYEE W/H PAYABLE	213.19	-1,333.03
10	7469	MADISON CO. WITHHOLDING PAYABL	-17.22	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	109.21
10	7472	FICA WITHHELD PAYABLE	.00	58.24
10	7473	STATE TAX WITHHELD PAYABLE	-64.75	.00
10	7474	KTRS WITHHELD PAYABLE	-515.79	.00
10	7499U	UNEMPLOYMENT PAYABLE	-4,108.53	-4,364.75
10	7499W	WORKERS COMP PAYABLE	-69,759.65	-274,621.20
10	7603	PURCHASE OBLIGATIONS	1,334,275.44	2,985,647.75
TOTAL LIABILITIES			1,152,001.90	2,508,745.18
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,084,860.97	-19,916,141.68
10	7602	EXPENDITURES CONTROL	7,875,040.89	17,644,337.32
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	-1,334,275.44	-2,985,647.75
10	8770	UNASSIGNED FUND BALANCE	.00	-14,499,499.14
TOTAL FUND BALANCE			1,455,904.48	-54,552,121.33
TOTAL LIABILITIES + FUND BALANCE			2,607,906.38	-52,043,376.15

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	923,562.32	-4,497,338.77
		<b>TOTAL ASSETS</b>	<b>923,562.32</b>	<b>-4,497,338.77</b>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	-62,583.84	-67,138.06
20	7421A	ACCOUNTS PAYABLE ACI	32,981.59	-99,526.21
20	7603	PURCHASE OBLIGATIONS	-29,065.22	244,092.43
		<b>TOTAL LIABILITIES</b>	<b>-58,667.47</b>	<b>77,428.16</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-2,187,516.88	-3,951,113.71
20	7602	EXPENDITURES CONTROL	1,293,556.81	8,968,768.16
20	8731	RESTRICTED GRANTS	.00	-353,651.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	29,065.22	-244,092.43
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>-864,894.85</b>	<b>4,419,910.61</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-923,562.32</b>	<b>4,497,338.77</b>

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101	CASH IN BANK	45,770.74	519,217.43
		TOTAL ASSETS	45,770.74	519,217.43
<b>LIABILITIES</b>				
21	7421	ACCOUNTS PAYABLE	-7,727.16	-8,127.16
21	7421A	ACCOUNTS PAYABLE ACI	-2,644.47	-8,162.00
21	7603	PURCHASE OBLIGATIONS	-9,112.83	16,900.91
		TOTAL LIABILITIES	-19,484.46	611.75
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-112,378.27	-680,788.00
21	7602	EXPENDITURES CONTROL	76,979.16	177,859.73
21	8753	ASSIGNED-PURCH OBL - CURRENT	9,112.83	-16,900.91
		TOTAL FUND BALANCE	-26,286.28	-519,829.18
		TOTAL LIABILITIES + FUND BALANCE	-45,770.74	-519,217.43

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

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 4

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	18,999.42	2,756,188.81
		TOTAL ASSETS	18,999.42	2,756,188.81
FUND BALANCE				
31	6302	REVENUES CONTROL	-18,999.42	-565,615.54
31	8737	RESTRICTED - OTHER	.00	-1,038,589.79
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,151,983.48
		TOTAL FUND BALANCE	-18,999.42	-2,756,188.81
		TOTAL LIABILITIES + FUND BALANCE	-18,999.42	-2,756,188.81

## BALANCE SHEET FOR 2025 4

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-4,735,784.72	-69,997.33
		<b>TOTAL ASSETS</b>	<b>-4,735,784.72</b>	<b>-69,997.33</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	-15,831.00	-3,229,088.13
	32	7602 EXPENDITURES CONTROL	4,751,615.72	8,192,533.15
	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>4,735,784.72</b>	<b>69,997.33</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>4,735,784.72</b>	<b>69,997.33</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 4

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101	CASH IN BANK	-5,679,935.21	29,185,734.64
36	6111	INVESTMENTS	.00	11,000,202.54
	<b>TOTAL ASSETS</b>		<b>-5,679,935.21</b>	<b>40,185,937.18</b>
<b>LIABILITIES</b>				
36	7421	ACCOUNTS PAYABLE	-1,369,063.73	-2,006,490.33
36	7421A	ACCOUNTS PAYABLE ACI	25,973.81	-20,409.77
36	7603	PURCHASE OBLIGATIONS	254,362.39	688,335.41
	<b>TOTAL LIABILITIES</b>		<b>-1,088,727.53</b>	<b>-1,338,564.69</b>
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	-192,333.83	-6,354,637.90
36	7602	EXPENDITURES CONTROL	7,215,358.96	16,402,660.66
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-48,207,059.84
36	8753	ASSIGNED-PURCH OBL - CURRENT	-254,362.39	-688,335.41
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>6,768,662.74</b>	<b>-38,847,372.49</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>5,679,935.21</b>	<b>-40,185,937.18</b>

## BALANCE SHEET FOR 2025 4

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
	40	6302 REVENUES CONTROL	-4,751,615.72	-8,191,950.35
	40	7602 EXPENDITURES CONTROL	4,751,615.72	8,191,950.35
		TOTAL FUND BALANCE	.00	.00
		TOTAL LIABILITIES + FUND BALANCE	.00	.00



# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	255,675.92	5,091,923.99
51	6171	INVENTORIES FOR CONSUMPTION	.00	215,160.43
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	473,865.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	1,301,508.00
TOTAL ASSETS			<b>255,675.92</b>	<b>7,082,457.42</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	-100,304.10	-100,304.10
51	7421A	ACCOUNTS PAYABLE ACI	1,371.09	-50,536.39
51	75410	UNFUNDED OPEB LIABILITIES	.00	90,693.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-4,215,037.00
51	7603	PURCHASE OBLIGATIONS	4,993.87	56,913.19
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-1,649,712.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-974,352.00
TOTAL LIABILITIES			<b>-93,939.14</b>	<b>-6,842,335.30</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-877,524.16	-1,616,959.04
51	7602	EXPENDITURES CONTROL	720,781.25	1,878,973.34
51	8712	UNRESTRICTED NET ASSETS	.00	-5,418,258.23
51	87370	RESTRICTED OTHER - OPEB	.00	1,085,154.00
51	8737P	RESTRICTED OTHER - PENSION	.00	3,887,881.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-4,993.87	-56,913.19
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>-161,736.78</b>	<b>-240,122.12</b>
TOTAL LIABILITIES + FUND BALANCE			<b>-255,675.92</b>	<b>-7,082,457.42</b>

# MADISON COUNTY SCHOOL DISTRICT

## BALANCE SHEET FOR 2025 4

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	.00	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		.00	266,456,828.86
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-266,456,828.86
	TOTAL FUND BALANCE		.00	-266,456,828.86
	TOTAL LIABILITIES + FUND BALANCE		.00	-266,456,828.86

# MADISON COUNTY SCHOOL DISTRICT



## BALANCE SHEET FOR 2025 4

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 \*\*