

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2025 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-525,735.83	31,835,442.47
10	6111	INVESTMENTS	22,001,580.34	41,746,178.10
10	6153	ACCOUNTS RECEIVABLE	-21,222.90	.00
	TOTAL ASSETS		21,454,621.61	73,581,620.57
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	201,730.74	-11,646.56
10	7421A	ACCOUNTS PAYABLE ACI	-18,647.94	-2,021.68
10	7461D	DEDUCTIONS W/H PAYABLE	-26.73	-26.73
10	7461W	EMPLOYEE W/H PAYABLE	-15.81	-1,348.84
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	109.21
10	7472	FICA WITHHELD PAYABLE	.00	58.24
10	7499U	UNEMPLOYMENT PAYABLE	-2,553.53	-6,918.28
10	7499W	WORKERS COMP PAYABLE	-73,505.46	-348,126.66
10	7603	PURCHASE OBLIGATIONS	-239,556.92	2,747,400.09
	TOTAL LIABILITIES		-132,575.65	2,377,478.79
FUND BALANCE				
10	6302	REVENUES CONTROL	-29,437,340.70	-49,353,482.38
10	7602	EXPENDITURES CONTROL	7,875,737.82	25,436,452.33
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	239,556.92	-2,747,400.09
10	8770	UNASSIGNED FUND BALANCE	.00	-14,499,499.14
	TOTAL FUND BALANCE		-21,322,045.96	-75,959,099.36
	TOTAL LIABILITIES + FUND BALANCE		-21,454,621.61	-73,581,620.57

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2025 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	5,026,395.51	444,651.22
		TOTAL ASSETS	5,026,395.51	444,651.22
LIABILITIES				
20	7421	ACCOUNTS PAYABLE	41,164.25	-25,973.81
20	7421A	ACCOUNTS PAYABLE ACI	96,516.17	-3,010.04
20	7603	PURCHASE OBLIGATIONS	-91,594.10	155,919.05
		TOTAL LIABILITIES	46,086.32	126,935.20
FUND BALANCE				
20	6302	REVENUES CONTROL	-6,458,634.30	-10,409,748.01
20	7602	EXPENDITURES CONTROL	1,294,558.37	10,347,732.05
20	8731	RESTRICTED GRANTS	.00	-353,651.41
20	8753	ASSIGNED-PURCH OBL - CURRENT	91,594.10	-155,919.05
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	111,899.25
20	8770	UNASSIGNED FUND BALANCE	.00	-111,899.25
		TOTAL FUND BALANCE	-5,072,481.83	-571,586.42
		TOTAL LIABILITIES + FUND BALANCE	-5,026,395.51	-444,651.22

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2025 5

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	24,045.04	543,764.72
		TOTAL ASSETS	24,045.04	543,764.72
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	4,959.75	-3,167.41
21	7421A	ACCOUNTS PAYABLE ACI	8,162.00	.00
21	7603	PURCHASE OBLIGATIONS	8,679.67	27,665.09
		TOTAL LIABILITIES	21,801.42	24,497.68
FUND BALANCE				
21	6302	REVENUES CONTROL	-70,936.90	-751,724.90
21	7602	EXPENDITURES CONTROL	33,770.11	211,127.59
21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,679.67	-27,665.09
		TOTAL FUND BALANCE	-45,846.46	-568,262.40
		TOTAL LIABILITIES + FUND BALANCE	-24,045.04	-543,764.72

MADISON COUNTY SCHOOL DISTRICT



BALANCE SHEET FOR 2025 5

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
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
	TOTAL ASSETS		.00	1,171,206.88
FUND BALANCE				
25	8740	COMMITTED FUND BALANCE	.00	-1,171,206.88
	TOTAL FUND BALANCE		.00	-1,171,206.88
	TOTAL LIABILITIES + FUND BALANCE		.00	-1,171,206.88

BALANCE SHEET FOR 2025 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	12,142.47	2,768,331.28
		TOTAL ASSETS	12,142.47	2,768,331.28
FUND BALANCE				
31	6302	REVENUES CONTROL	-12,142.47	-577,758.01
31	8737	RESTRICTED - OTHER	.00	-1,038,589.79
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-1,151,983.48
		TOTAL FUND BALANCE	-12,142.47	-2,768,331.28
		TOTAL LIABILITIES + FUND BALANCE	-12,142.47	-2,768,331.28

BALANCE SHEET FOR 2025 5

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	9,490,689.39	9,420,692.06
	TOTAL ASSETS		9,490,689.39	9,420,692.06
FUND BALANCE				
32	6302	REVENUES CONTROL	-9,634,904.13	-12,863,992.26
32	7602	EXPENDITURES CONTROL	144,214.74	8,336,747.89
32	8737	RESTRICTED - OTHER	.00	-147,012.94
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-4,746,434.75
	TOTAL FUND BALANCE		-9,490,689.39	-9,420,692.06
	TOTAL LIABILITIES + FUND BALANCE		-9,490,689.39	-9,420,692.06

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BALANCE SHEET FOR 2025 5

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	1,277,182.55	30,462,917.19
36	6111	INVESTMENTS	-3,499,529.80	7,500,672.74
	TOTAL ASSETS		-2,222,347.25	37,963,589.93
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	299,234.10	-1,707,256.23
36	7421A	ACCOUNTS PAYABLE ACI	20,409.77	.00
36	7603	PURCHASE OBLIGATIONS	-13,636.25	674,699.16
	TOTAL LIABILITIES		306,007.62	-1,032,557.07
FUND BALANCE				
36	6302	REVENUES CONTROL	-209,077.35	-6,563,715.25
36	7602	EXPENDITURES CONTROL	2,111,780.73	18,514,441.39
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-48,207,059.84
36	8753	ASSIGNED-PURCH OBL - CURRENT	13,636.25	-674,699.16
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	910,728.73
36	8770	UNASSIGNED FUND BALANCE	.00	-910,728.73
	TOTAL FUND BALANCE		1,916,339.63	-36,931,032.86
	TOTAL LIABILITIES + FUND BALANCE		2,222,347.25	-37,963,589.93

BALANCE SHEET FOR 2025 5

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

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2025 5

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-4,107.34	5,088,097.11
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		-4,107.34	7,078,630.54
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	22,143.46	-79,694.54
51	7421A	ACCOUNTS PAYABLE ACI	50,536.39	.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	90,693.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-4,215,037.00
51	7603	PURCHASE OBLIGATIONS	-1,931.70	54,981.49
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		70,748.15	-6,773,121.05
FUND BALANCE				
51	6302	REVENUES CONTROL	-794,057.02	-2,410,871.16
51	7602	EXPENDITURES CONTROL	725,484.51	2,605,566.39
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	1,931.70	-54,981.49
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	88,845.64
51	8770	UNASSIGNED FUND BALANCE	.00	-88,845.64
	TOTAL FUND BALANCE		-66,640.81	-305,509.49
TOTAL LIABILITIES + FUND BALANCE			4,107.34	-7,078,630.54

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2025 5

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 5

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 **