

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,725,117.48	38,915,888.50
10	6111	INVESTMENTS	-5,000,565.27	36,999,434.73
10	6181	PREPAID EXPENSES	.00	246,260.75
	TOTAL ASSETS		-1,275,447.79	76,161,583.98
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-140,219.59	-228,728.64
10	7461W	EMPLOYEE W/H PAYABLE	-134.22	-1,084.21
10	7469B	BEREA CITY TAX PAYABLE	-20.74	.00
10	7471	FEDERAL TAX WITHHELD PAYABLE	-282.96	-339.92
10	7472	FICA WITHHELD PAYABLE	.00	377.90
10	7473	STATE TAX WITHHELD PAYABLE	.00	67.31
10	7499U	UNEMPLOYMENT PAYABLE	-7,670.27	-7,843.65
10	7499W	WORKERS COMP PAYABLE	-57,553.59	-590,606.48
10	7603	PURCHASE OBLIGATIONS	-70,459.82	2,406,720.04
	TOTAL LIABILITIES		-276,341.19	1,578,562.35
FUND BALANCE				
10	6302	REVENUES CONTROL	-6,315,899.49	-103,152,710.07
10	7602	EXPENDITURES CONTROL	7,797,228.65	62,268,951.32
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-773,834.18
10	8745	COMMITTED - FUTURE CONSTR	.00	-12,291,867.21
10	8747	COMMITTED - OTHER	.00	-21,383,966.15
10	8753	ASSIGNED-PURCH OBL - CURRENT	70,459.82	-2,406,720.04
	TOTAL FUND BALANCE		1,551,788.98	-77,740,146.33
	TOTAL LIABILITIES + FUND BALANCE		1,275,447.79	-76,161,583.98

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	175,580.80	1,784,230.53
		TOTAL ASSETS	175,580.80	1,784,230.53
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	-3,375.31	-22,616.27
	20	7603 PURCHASE OBLIGATIONS	-7,254.92	81,957.92
		TOTAL LIABILITIES	-10,630.23	59,341.65
FUND BALANCE				
	20	6302 REVENUES CONTROL	-1,366,466.43	-11,524,121.35
	20	7602 EXPENDITURES CONTROL	1,194,260.94	10,144,757.07
	20	8731 RESTRICTED GRANTS	.00	-382,249.98
	20	8753 ASSIGNED-PURCH OBL - CURRENT	7,254.92	-81,957.92
		TOTAL FUND BALANCE	-164,950.57	-1,843,572.18
		TOTAL LIABILITIES + FUND BALANCE	-175,580.80	-1,784,230.53

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BALANCE SHEET FOR 2026 10

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	-9,380.99	604,028.40
			TOTAL ASSETS	-9,380.99	604,028.40
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	2,650.21	-2,444.48
	21	7603	PURCHASE OBLIGATIONS	7,672.38	83,122.78
			TOTAL LIABILITIES	10,322.59	80,678.30
FUND BALANCE					
	21	6302	REVENUES CONTROL	-65,825.94	-1,079,703.08
	21	7602	EXPENDITURES CONTROL	72,556.72	478,119.16
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-7,672.38	-83,122.78
			TOTAL FUND BALANCE	-941.60	-684,706.70
			TOTAL LIABILITIES + FUND BALANCE	9,380.99	-604,028.40

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BALANCE SHEET FOR 2026 10

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106BB	CASH - BBE STUDENT ACTIVITY	.00	16,409.08
25	6106BC	CASH - BMC STUDENT ACTIVITY	.00	84,984.84
25	6106CM	CASH - CMMS STUDENT ACTIVITY	.00	104,476.32
25	6106DB	CASH - DBE STUDENT ACTIVITY	.00	8,055.22
25	6106FM	CASH - FMS STUDENT ACTIVITY	.00	26,377.69
25	6106FT	CASH - FTMS STUDENT ACTIVITY	.00	66,785.91
25	6106GM	CASH - GME STUDENT ACTIVITY	.00	8,867.19
25	6106KC	CASH - KCE STUDENT ACTIVITY	.00	13,759.43
25	6106KG	CASH - KGE STUDENT ACTIVITY	.00	15,658.69
25	6106KV	CASH - KVE STUDENT ACTIVITY	.00	8,988.68
25	6106MC	CASH - MCHS STUDENT ACTIVITY	.00	571,444.72
25	6106MK	CASH - MKA STUDENT ACTIVITY	.00	4,938.91
25	6106MM	CASH - MMS STUDENT ACTIVITY	.00	26,325.85
25	6106MS	CASH - MSHS STUDENT ACTIVITY	.00	155,901.98
25	6106SC	CASH - SCE STUDENT ACTIVITY	.00	22,439.21
25	6106SJ	CASH - SJE STUDENT ACTIVITY	.00	16,704.52
25	6106WE	CASH - WE STUDENT ACTIVITY	.00	27,582.63
25	6106WH	CASH - WHE STUDENT ACTIVITY	.00	4,808.51
TOTAL ASSETS			.00	1,184,509.38
FUND BALANCE				
25	8740	COMMITTED FUND BALANCE	.00	-1,184,509.38
TOTAL FUND BALANCE			.00	-1,184,509.38
TOTAL LIABILITIES + FUND BALANCE			.00	-1,184,509.38

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	2,740.53	527,835.87
			TOTAL ASSETS	2,740.53	527,835.87
FUND BALANCE					
	31	6302	REVENUES CONTROL	-2,740.53	-527,835.87
			TOTAL FUND BALANCE	-2,740.53	-527,835.87
			TOTAL LIABILITIES + FUND BALANCE	-2,740.53	-527,835.87

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	116,128.21	2,080,496.02
			TOTAL ASSETS	116,128.21	2,080,496.02
FUND BALANCE					
	32	6302	REVENUES CONTROL	-117,736.57	-15,885,005.35
	32	7602	EXPENDITURES CONTROL	1,608.36	13,951,522.27
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-147,012.94
			TOTAL FUND BALANCE	-116,128.21	-2,080,496.02
			TOTAL LIABILITIES + FUND BALANCE	-116,128.21	-2,080,496.02

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BALANCE SHEET FOR 2026 10

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	36	6101 CASH IN BANK	-3,635,428.94	33,820,348.62
		TOTAL ASSETS	-3,635,428.94	33,820,348.62
LIABILITIES				
	36	7421 ACCOUNTS PAYABLE	203,902.26	-33,003.00
	36	7603 PURCHASE OBLIGATIONS	-31,624.72	235,668.80
		TOTAL LIABILITIES	172,277.54	202,665.80
FUND BALANCE				
	36	6302 REVENUES CONTROL	-185,165.12	-2,002,850.32
	36	7602 EXPENDITURES CONTROL	3,616,691.80	20,865,654.51
	36	8735 RESTRICTED-FUTURE CONSTR BG-1	.00	-52,650,149.81
	36	8753 ASSIGNED-PURCH OBL - CURRENT	31,624.72	-235,668.80
		TOTAL FUND BALANCE	3,463,151.40	-34,023,014.42
		TOTAL LIABILITIES + FUND BALANCE	3,635,428.94	-33,820,348.62

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 400 DEBT SERVICE FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE					
	40	6302	REVENUES CONTROL	.00	-13,748,619.69
	40	7602	EXPENDITURES CONTROL	.00	13,748,619.69
		TOTAL FUND BALANCE		.00	.00
		TOTAL LIABILITIES + FUND BALANCE		.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	285,967.63	5,837,100.57
51	6171	INVENTORIES FOR CONSUMPTION	.00	235,049.97
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	380,202.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	244,273.00
TOTAL ASSETS			285,967.63	6,696,625.54
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	67,169.56	-12,850.96
51	7477	COMPENSATED ABSENCES SHORT TRM	.00	-42,832.00
51	75410	UNFUNDED OPEB LIABILITIES	.00	-447,479.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-1,036,123.00
51	7551	COMPENSATED ABSENCES	.00	-242,717.00
51	7603	PURCHASE OBLIGATIONS	187.64	7,164.01
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-662,245.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-191,721.00
TOTAL LIABILITIES			67,357.20	-2,628,803.95
FUND BALANCE				
51	6302	REVENUES CONTROL	-1,072,048.34	-6,249,288.60
51	7602	EXPENDITURES CONTROL	718,911.15	5,678,361.03
51	8712	UNRESTRICTED NET ASSETS	.00	-5,457,243.99
51	87370	RESTRICTED OTHER - OPEB	.00	729,522.00
51	8737P	RESTRICTED OTHER - PENSION	.00	983,571.00
51	8739	RESTRICTED-NET ASSETS(FD SVC)	.00	-31,128.02
51	8739C	RESTRICTED-COMPENSATED ABSENCE	.00	285,549.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	-187.64	-7,164.01
TOTAL FUND BALANCE			-353,324.83	-4,067,821.59
TOTAL LIABILITIES + FUND BALANCE			-285,967.63	-6,696,625.54

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2026 10

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	7,440,167.21
80	6211	LAND IMPROVEMENTS	.00	4,068,181.35
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,828,124.33
80	6221	BUILDINGS & IMPROVEMENTS	.00	300,606,242.14
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-97,621,087.04
80	6231	TECHNOLOGY EQUIPMENT	.00	3,058,734.86
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,807,556.63
80	6241	VEHICLES	.00	20,438,778.54
80	6242	A/D - VEHICLES	.00	-13,490,100.60
80	6251	GENERAL EQUIPMENT	.00	10,700,731.10
80	6252	A/D - GENERAL EQUIPMENT	.00	-5,832,705.97
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	93,495,985.81
TOTAL ASSETS			.00	316,229,246.44
FUND BALANCE				
80	7602	EXPENDITURES CONTROL	.00	98.58
80	8710	INVESTMENT IN GOVT ASSETS	.00	-316,229,345.02
TOTAL FUND BALANCE			.00	-316,229,246.44
TOTAL LIABILITIES + FUND BALANCE			.00	-316,229,246.44

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BALANCE SHEET FOR 2026 10

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	-7,089.43
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	-130,476.77
81	6251	GENERAL EQUIPMENT	.00	6,782,809.05
81	6252	A/D - GENERAL EQUIPMENT	.00	-4,851,570.61
TOTAL ASSETS			.00	2,034,922.01
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,034,922.01
TOTAL FUND BALANCE			.00	-2,034,922.01
TOTAL LIABILITIES + FUND BALANCE			.00	-2,034,922.01

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