

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	1,016,433.56	39,571,793.90
10	6111	INVESTMENTS	.00	19,000,000.00
10	6153	ACCOUNTS RECEIVABLE	-1,550,654.45	.00
10	6181	PREPAID EXPENSES	-246,260.75	.00
	TOTAL ASSETS		-780,481.64	58,571,793.90
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	912,972.91	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-4,157,631.73
10	7461W	EMPLOYEE W/H PAYABLE	264,443.38	-336,090.98
10	7499W	WORKERS COMP PAYABLE	597,315.63	-207,966.12
10	7603	PURCHASE OBLIGATIONS	-1,714,900.33	3,620,106.35
	TOTAL LIABILITIES		59,831.59	-1,081,582.48
FUND BALANCE				
10	6302	REVENUES CONTROL	-4,149,982.40	-4,149,982.40
10	7602	EXPENDITURES CONTROL	3,155,732.12	3,155,732.12
10	8741	COMMITTED - SITE-BASED CFWD	.00	-2,460,802.70
10	8742	COMMITTED - SICK LEAVE PAYABLE	.00	-779,060.46
10	8745	COMMITTED - FUTURE CONSTR	.00	-12,291,867.21
10	8747	COMMITTED - OTHER	.00	-20,109,118.18
10	8753	ASSIGNED-PURCH OBL - CURRENT	1,714,900.33	-3,620,106.35
10	8770	UNASSIGNED FUND BALANCE	.00	-17,235,006.24
	TOTAL FUND BALANCE		720,650.05	-57,490,211.42
	TOTAL LIABILITIES + FUND BALANCE		780,481.64	-58,571,793.90

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 2 SPECIAL REVENUE				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	20	6101	CASH IN BANK	-86,367.29	-43,204.42
	20	6153	ACCOUNTS RECEIVABLE	-1,190,435.24	.00
TOTAL ASSETS				-1,276,802.53	-43,204.42
LIABILITIES					
	20	7421	ACCOUNTS PAYABLE	103,682.55	.00
	20	7481	DEFERRED REVENUE	592,676.33	.00
	20	7603	PURCHASE OBLIGATIONS	543,088.97	570,208.80
TOTAL LIABILITIES				1,239,447.85	570,208.80
FUND BALANCE					
	20	6302	REVENUES CONTROL	172,747.74	172,747.74
	20	7602	EXPENDITURES CONTROL	407,695.91	407,695.91
	20	8731	RESTRICTED GRANTS	.00	-510,119.40
	20	8753	ASSIGNED-PURCH OBL - CURRENT	-543,088.97	-570,208.80
	20	8770	UNASSIGNED FUND BALANCE	.00	-27,119.83
TOTAL FUND BALANCE				37,354.68	-527,004.38
TOTAL LIABILITIES + FUND BALANCE				1,276,802.53	43,204.42

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 21 DIST ACTIVITY (SPEC REV ANN)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	21	6101	CASH IN BANK	43,047.30	642,192.94
	21	6153	ACCOUNTS RECEIVABLE	-50,718.37	.00
		TOTAL ASSETS		-7,671.07	642,192.94
LIABILITIES					
	21	7421	ACCOUNTS PAYABLE	5,134.39	.00
	21	7603	PURCHASE OBLIGATIONS	8,428.25	38,584.33
		TOTAL LIABILITIES		13,562.64	38,584.33
FUND BALANCE					
	21	6302	REVENUES CONTROL	1,775.17	1,775.17
	21	7602	EXPENDITURES CONTROL	761.51	761.51
	21	8740	COMMITTED FUND BALANCE	.00	-614,573.54
	21	8753	ASSIGNED-PURCH OBL - CURRENT	-8,428.25	-38,584.33
	21	8770	UNASSIGNED FUND BALANCE	.00	-30,156.08
		TOTAL FUND BALANCE		-5,891.57	-680,777.27
		TOTAL LIABILITIES + FUND BALANCE		7,671.07	-642,192.94

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

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 2027 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	31	6101 CASH IN BANK	511,832.80	511,832.80
		TOTAL ASSETS	511,832.80	511,832.80
FUND BALANCE				
	31	6302 REVENUES CONTROL	-511,832.80	-511,832.80
		TOTAL FUND BALANCE	-511,832.80	-511,832.80
		TOTAL LIABILITIES + FUND BALANCE	-511,832.80	-511,832.80

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	807,972.12	954,985.06
			TOTAL ASSETS	807,972.12	954,985.06
FUND BALANCE					
	32	6302	REVENUES CONTROL	-3,004,811.32	-3,004,811.32
	32	7602	EXPENDITURES CONTROL	2,196,839.20	2,196,839.20
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-147,012.94
			TOTAL FUND BALANCE	-807,972.12	-954,985.06
			TOTAL LIABILITIES + FUND BALANCE	-807,972.12	-954,985.06

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BALANCE SHEET FOR 2027 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK	-4,096,430.52		47,380,657.39
	TOTAL ASSETS		-4,096,430.52		47,380,657.39
LIABILITIES					
36	7421	ACCOUNTS PAYABLE	4,283,193.70		.00
36	7603	PURCHASE OBLIGATIONS	-19,560.00		224,612.48
	TOTAL LIABILITIES		4,263,633.70		224,612.48
FUND BALANCE					
36	6302	REVENUES CONTROL	-206,323.18		-206,323.18
36	7602	EXPENDITURES CONTROL	19,560.00		19,560.00
36	8735	RESTRICTED-FUTURE CONSTR BG-1	.00		-47,193,894.21
36	8753	ASSIGNED-PURCH OBL - CURRENT	19,560.00		-224,612.48
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00		244,172.48
36	8770	UNASSIGNED FUND BALANCE	.00		-244,172.48
	TOTAL FUND BALANCE		-167,203.18		-47,605,269.87
	TOTAL LIABILITIES + FUND BALANCE		4,096,430.52		-47,380,657.39

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-2,196,839.20	-2,196,839.20
40	7602	EXPENDITURES CONTROL	2,196,839.20	2,196,839.20
	TOTAL FUND BALANCE		.00	.00
	TOTAL LIABILITIES + FUND BALANCE		.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	87,374.63	5,761,123.82
51	6153	ACCOUNTS RECEIVABLE	-123,647.76	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	186,399.77
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	380,202.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	244,273.00
TOTAL ASSETS			-36,273.13	6,571,998.59
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-10,086.86	-27,871.02
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	.00	2,171.53
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-662,245.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-191,721.00
TOTAL LIABILITIES			-10,086.86	-2,648,816.49
FUND BALANCE				
51	6302	REVENUES CONTROL	-23,968.90	-23,968.90
51	7602	EXPENDITURES CONTROL	70,328.89	70,328.89
51	8712	UNRESTRICTED NET ASSETS	.00	-5,966,012.56
51	87370	RESTRICTED OTHER - OPEB	.00	729,522.00
51	8737P	RESTRICTED OTHER - PENSION	.00	983,571.00
51	8739C	RESTRICTED-COMPENSATED ABSENCE	.00	285,549.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-2,171.53
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	2,171.53
51	8770	UNASSIGNED FUND BALANCE	.00	-2,171.53
TOTAL FUND BALANCE			46,359.99	-3,923,182.10
TOTAL LIABILITIES + FUND BALANCE			36,273.13	-6,571,998.59

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 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	4,101,314.12
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,828,124.33
80	6221	BUILDINGS & IMPROVEMENTS	.00	300,640,603.14
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-97,621,087.04
80	6231	TECHNOLOGY EQUIPMENT	.00	3,064,109.86
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,807,556.63
80	6241	VEHICLES	.00	20,937,924.79
80	6242	A/D - VEHICLES	.00	-13,490,100.60
80	6251	GENERAL EQUIPMENT	.00	11,008,990.12
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	317,109,520.48
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-317,109,520.48
TOTAL FUND BALANCE			.00	-317,109,520.48
TOTAL LIABILITIES + FUND BALANCE			.00	-317,109,520.48

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 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	-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	6,808,632.30	
81	6252	A/D - GENERAL EQUIPMENT	.00	-4,851,570.61	
TOTAL ASSETS			.00	2,060,745.26	
FUND BALANCE					
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-2,060,745.26	
TOTAL FUND BALANCE			.00	-2,060,745.26	
TOTAL LIABILITIES + FUND BALANCE			.00	-2,060,745.26	

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