

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,892,452.27	38,301,918.86
10	6111	INVESTMENTS	.00	19,000,000.00
10	6153	ACCOUNTS RECEIVABLE	-255,207.63	.00
	TOTAL ASSETS		-2,147,659.90	57,301,918.86
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	-170,801.83	-251,894.32
10	7461	ACCR SALARIES & BENEFIT PAYABLE	1,350,001.51	.00
10	7461W	EMPLOYEE W/H PAYABLE	106,386.55	-2,339.40
10	7499U	UNEMPLOYMENT PAYABLE	384.87	-69.96
10	7499W	WORKERS COMP PAYABLE	-6,978.82	-230,985.19
10	7603	PURCHASE OBLIGATIONS	53,267.42	2,923,897.85
	TOTAL LIABILITIES		1,332,259.70	2,438,608.98
FUND BALANCE				
10	6302	REVENUES CONTROL	-22,274,664.15	-32,982,955.50
10	7602	EXPENDITURES CONTROL	5,575,172.45	9,633,941.00
10	8741	COMMITTED - SITE-BASED CFWD	2,477,964.29	.00
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	-20,396,687.82
10	8753	ASSIGNED-PURCH OBL - CURRENT	-53,267.42	-2,923,897.85
10	8770	UNASSIGNED FUND BALANCE	15,090,195.03	.00
	TOTAL FUND BALANCE		815,400.20	-59,740,527.84
	TOTAL LIABILITIES + FUND BALANCE		2,147,659.90	-57,301,918.86

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	20	6101 CASH IN BANK	501,679.65	1,392,877.46
		TOTAL ASSETS	501,679.65	1,392,877.46
LIABILITIES				
	20	7421 ACCOUNTS PAYABLE	5,100.02	-144,668.24
	20	7603 PURCHASE OBLIGATIONS	-59,259.45	251,337.47
		TOTAL LIABILITIES	-54,159.43	106,669.23
FUND BALANCE				
	20	6302 REVENUES CONTROL	-1,512,497.85	-3,021,957.64
	20	7602 EXPENDITURES CONTROL	1,005,718.18	2,310,987.65
	20	8731 RESTRICTED GRANTS	510,119.40	.00
	20	8753 ASSIGNED-PURCH OBL - CURRENT	59,259.45	-251,337.47
	20	8770 UNASSIGNED FUND BALANCE	-510,119.40	-537,239.23
		TOTAL FUND BALANCE	-447,520.22	-1,499,546.69
		TOTAL LIABILITIES + FUND BALANCE	-501,679.65	-1,392,877.46

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	90,121.06	679,211.17
	TOTAL ASSETS		90,121.06	679,211.17
LIABILITIES				
21	7421	ACCOUNTS PAYABLE	-5,895.22	-7,346.15
21	7603	PURCHASE OBLIGATIONS	9,197.70	31,021.87
	TOTAL LIABILITIES		3,302.48	23,675.72
FUND BALANCE				
21	6302	REVENUES CONTROL	-774,761.66	-785,829.02
21	7602	EXPENDITURES CONTROL	45,366.70	113,964.00
21	8740	COMMITTED FUND BALANCE	615,013.04	.00
21	8753	ASSIGNED-PURCH OBL - CURRENT	-9,197.70	-31,021.87
21	8770	UNASSIGNED FUND BALANCE	30,156.08	.00
	TOTAL FUND BALANCE		-93,423.54	-702,886.89
	TOTAL LIABILITIES + FUND BALANCE		-90,121.06	-679,211.17

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 25 STDT ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6106BB	CASH - BBE STUDENT ACTIVITY	.00	17,077.66
25	6106BC	CASH - BMC STUDENT ACTIVITY	.00	70,519.27
25	6106CM	CASH - CMMS STUDENT ACTIVITY	.00	102,728.44
25	6106DB	CASH - DBE STUDENT ACTIVITY	.00	8,213.40
25	6106FM	CASH - FMS STUDENT ACTIVITY	.00	26,205.56
25	6106FT	CASH - FTMS STUDENT ACTIVITY	.00	75,263.18
25	6106GM	CASH - GME STUDENT ACTIVITY	.00	14,421.86
25	6106KC	CASH - KCE STUDENT ACTIVITY	.00	12,283.36
25	6106KG	CASH - KGE STUDENT ACTIVITY	.00	21,825.64
25	6106KV	CASH - KVE STUDENT ACTIVITY	.00	17,626.01
25	6106MC	CASH - MCHS STUDENT ACTIVITY	.00	535,599.08
25	6106MK	CASH - MKA STUDENT ACTIVITY	.00	9,446.53
25	6106MM	CASH - MMS STUDENT ACTIVITY	.00	18,839.96
25	6106MS	CASH - MSHS STUDENT ACTIVITY	.00	164,249.01
25	6106SC	CASH - SCE STUDENT ACTIVITY	.00	23,138.85
25	6106SJ	CASH - SJE STUDENT ACTIVITY	.00	15,274.85
25	6106WE	CASH - WE STUDENT ACTIVITY	.00	33,822.96
25	6106WH	CASH - WHE STUDENT ACTIVITY	.00	6,756.13
TOTAL ASSETS			.00	1,173,291.75
FUND BALANCE				
25	8740	COMMITTED FUND BALANCE	.00	-1,173,291.75
TOTAL FUND BALANCE			.00	-1,173,291.75
TOTAL LIABILITIES + FUND BALANCE			.00	-1,173,291.75

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 310 CAPITAL OUTLAY FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	31	6101	CASH IN BANK	1,600.24	515,334.64
			TOTAL ASSETS	1,600.24	515,334.64
FUND BALANCE					
	31	6302	REVENUES CONTROL	-1,600.24	-515,334.64
			TOTAL FUND BALANCE	-1,600.24	-515,334.64
			TOTAL LIABILITIES + FUND BALANCE	-1,600.24	-515,334.64

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 320 BUILDING FUND (5 CENT LEVY)				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
	32	6101	CASH IN BANK	-763,697.42	410,002.35
			TOTAL ASSETS	-763,697.42	410,002.35
FUND BALANCE					
	32	6302	REVENUES CONTROL	-5,101.57	-3,231,898.18
	32	7602	EXPENDITURES CONTROL	768,798.99	2,968,908.77
	32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-147,012.94
			TOTAL FUND BALANCE	763,697.42	-410,002.35
			TOTAL LIABILITIES + FUND BALANCE	763,697.42	-410,002.35

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	CASH IN BANK		-2,921,031.10	39,727,381.34
	TOTAL ASSETS			-2,921,031.10	39,727,381.34
LIABILITIES					
36	7421	ACCOUNTS PAYABLE		29,393.54	.00
36	7603	PURCHASE OBLIGATIONS		.00	145,116.04
	TOTAL LIABILITIES			29,393.54	145,116.04
FUND BALANCE					
36	6302	REVENUES CONTROL		-128,227.27	-540,873.53
36	7602	EXPENDITURES CONTROL		3,019,864.83	7,949,672.30
36	8735	RESTRICTED-FUTURE CONSTR BG-1		.00	-47,136,180.11
36	8753	ASSIGNED-PURCH OBL - CURRENT		.00	-145,116.04
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE		-244,172.48	.00
36	8770	UNASSIGNED FUND BALANCE		244,172.48	.00
	TOTAL FUND BALANCE			2,891,637.56	-39,872,497.38
	TOTAL LIABILITIES + FUND BALANCE			2,921,031.10	-39,727,381.34

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	-768,759.38	-2,965,598.58
40	7602	EXPENDITURES CONTROL	768,759.38	2,965,598.58
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 3

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	31,973.73	5,565,345.51
51	6153	ACCOUNTS RECEIVABLE	-34.39	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	186,399.77
51	64000	DEFER OUTFLOW OF RES-OPEB	.00	370,574.00
51	6400P	DEFER OUTFLOW OF RESOURCES-PEN	.00	166,474.00
TOTAL ASSETS			31,939.34	6,288,793.28
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-78,026.44	-78,418.89
51	7477	COMPENSATED ABSENCES SHORT TRM	.00	-50,659.50
51	75410	UNFUNDED OPEB LIABILITIES	.00	-374,699.00
51	7541P	UNFUNDED PENSION LIABILITIES	.00	-873,839.00
51	7551	COMPENSATED ABSENCES	.00	-287,072.81
51	7603	PURCHASE OBLIGATIONS	2,812.54	6,992.98
51	77000	DEFER INFLOW OF RESOURCES-OPEB	.00	-534,100.00
51	7700P	DEFER INFLOW OF RESOURCES-PENS	.00	-130,264.00
TOTAL LIABILITIES			-75,213.90	-2,322,060.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-6,568,865.07	-6,785,314.68
51	7602	EXPENDITURES CONTROL	648,262.01	1,111,988.29
51	8712	UNRESTRICTED NET ASSETS	5,966,690.16	.00
51	87370	RESTRICTED OTHER - OPEB	.00	538,225.00
51	8737P	RESTRICTED OTHER - PENSION	.00	837,629.00
51	8739C	RESTRICTED-COMPENSATED ABSENCE	.00	337,732.31
51	8753	ASSIGNED-PURCH OBL - CURRENT	-2,812.54	-6,992.98
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-2,171.53	.00
51	8770	UNASSIGNED FUND BALANCE	2,171.53	.00
TOTAL FUND BALANCE			43,274.56	-3,966,733.06
TOTAL LIABILITIES + FUND BALANCE			-31,939.34	-6,288,793.28

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 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	4,120,950.12
80	6212	A/D - LAND IMPROVEMENTS	.00	-3,841,805.81
80	6221	BUILDINGS & IMPROVEMENTS	.00	300,812,632.96
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-104,399,417.11
80	6231	TECHNOLOGY EQUIPMENT	.00	3,091,489.08
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,894,162.81
80	6241	VEHICLES	.00	21,207,813.24
80	6242	A/D - VEHICLES	.00	-14,816,938.08
80	6251	GENERAL EQUIPMENT	.00	11,693,040.44
80	6252	A/D - GENERAL EQUIPMENT	.00	-6,536,173.59
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	113,924,826.70
TOTAL ASSETS			.00	329,802,422.35
FUND BALANCE				
80	8710	INVESTMENT IN GOVT ASSETS	.00	-329,802,422.35
TOTAL FUND BALANCE			.00	-329,802,422.35
TOTAL LIABILITIES + FUND BALANCE			.00	-329,802,422.35

MADISON COUNTY SCHOOL DISTRICT

BALANCE SHEET FOR 2027 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	-8,672.03	
81	6231	TECHNOLOGY EQUIPMENT	.00	11,527.77	
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-11,232.26	
81	6241	VEHICLES	.00	201,389.66	
81	6242	A/D - VEHICLES	.00	-170,754.70	
81	6251	GENERAL EQUIPMENT	-10,590.00	6,865,326.60	
81	6252	A/D - GENERAL EQUIPMENT	.00	-5,143,142.95	
TOTAL ASSETS			-10,590.00	1,784,006.69	
FUND BALANCE					
81	8711	INVESTMENT IN BUSINESS ASSETS	10,590.00	-1,784,006.69	
TOTAL FUND BALANCE			10,590.00	-1,784,006.69	
TOTAL LIABILITIES + FUND BALANCE			10,590.00	-1,784,006.69	

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