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MADISON COUNTY SCHOOL DISTRICT
BALANCE SHEET FOR 2015 7

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gibalsht

FUND: 1 GENERAL FUND /

| FUND: 1 | GENERAL FUND | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------|-----------------------------------------|--------------------------------|--------------------------|-----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | 1,482,417.81 | 26,740,374.97 |
| 10 | 6111 | INVESTMENTS | -1,488,000.00 | 5,678,141.85 |
| | TOTAL ASSETS | | <u>-5,582.19</u> | <u>32,418,516.82</u> |
| LIABILITIES | | | | |
| 10 | 7421 | ACCOUNTS PAYABLE | 8,618.74 | -3,417.58 |
| 10 | 7422 | JUDGMENTS PAYABLE | -3,148.47 | -3,148.47 |
| 10 | 7461D | DEDUCTIONS W/H PAYABLE | -106,181.30 | -105,645.29 |
| 10 | 7469 | MADISON CO. WITHHOLDING PAYABL | -5,975.87 | -5,980.43 |
| 10 | 7469B | BEREA CITY TAX PAYABLE | -11,478.13 | -11,478.13 |
| 10 | 7469R | RICHMOND CITY TAX PAYABLE | -24,603.95 | -24,603.95 |
| 10 | 7471 | FEDERAL TAX WITHHELD PAYABLE | -682.92 | -682.92 |
| 10 | 7472 | FICA WITHHELD PAYABLE | -352.40 | -340.18 |
| 10 | 7473 | STATE TAX WITHHELD PAYABLE | -271.65 | -271.65 |
| 10 | 7474 | KTRS WITHHELD PAYABLE | -281,885.65 | -282,393.10 |
| 10 | 7475 | CERS WITHHELD PAYABLE | -153.85 | -153.85 |
| 10 | 7499U | UNEMPLOYMENT PAYABLE | -39,060.10 | -46,297.02 |
| 10 | 7499W | WORKERS COMP PAYABLE | -33,203.38 | -174,459.62 |
| 10 | 7603 | PURCHASE OBLIGATIONS | -428,588.84 | 877,756.61 |
| | TOTAL LIABILITIES | | <u>-926,967.77</u> | <u>218,884.42</u> |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -5,601,526.12 | -52,382,932.10 |
| 10 | 7602 | EXPENDITURES CONTROL | 6,105,487.24 | 29,050,693.82 |
| 10 | 8742 | COMMITTED - SICK LEAVE PAYABLE | .00 | -311,466.35 |
| 10 | 8747 | COMMITTED - OTHER | .00 | -8,115,940.00 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 428,588.84 | -877,756.61 |
| | TOTAL FUND BALANCE | | <u>932,549.96</u> | <u>-32,637,401.24</u> |
| | TOTAL LIABILITIES + FUND BALANCE | | <u>5,582.19</u> | <u>-32,418,516.82</u> |

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MADISON COUNTY SCHOOL DISTRICT
BALANCE SHEET FOR 2015 7

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FUND: 2 SPECIAL REVENUE /

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|----------------------------------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 20 | 6101 | CASH IN BANK | -691,189.02 | 87,541.32 |
| | TOTAL ASSETS | | <u>-691,189.02</u> | <u>87,541.32</u> |
| LIABILITIES | | | | |
| 20 | 7421 | ACCOUNTS PAYABLE | 4,939.55 | .00 |
| 20 | 7603 | PURCHASE OBLIGATIONS | 22,433.08 | 213,645.23 |
| | TOTAL LIABILITIES | | <u>27,372.63</u> | <u>213,645.23</u> |
| FUND BALANCE | | | | |
| 20 | 6302 | REVENUES CONTROL | -195,905.41 | -4,294,195.03 |
| 20 | 7602 | EXPENDITURES CONTROL | 882,154.88 | 5,085,347.12 |
| 20 | 8731 | RESTRICTED GRANTS | .00 | -878,693.41 |
| 20 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -22,433.08 | -213,645.23 |
| | TOTAL FUND BALANCE | | <u>663,816.39</u> | <u>-301,186.55</u> |
| | TOTAL LIABILITIES + FUND BALANCE | | <u>691,189.02</u> | <u>-87,541.32</u> |

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MADISON COUNTY SCHOOL DISTRICT
BALANCE SHEET FOR 2015 7

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FUND: 21 DIST ACTIVITY (SPEC REV ANN) /

| FUND: 21 DIST ACTIVITY (SPEC REV ANN) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | | |
| | 21 | 6101 | CASH IN BANK | -47,153.95 | 325,673.99 |
| | | | TOTAL ASSETS | <u>-47,153.95</u> | <u>325,673.99</u> |
| LIABILITIES | | | | | |
| | 21 | 7421 | ACCOUNTS PAYABLE | 2,480.05 | .00 |
| | 21 | 7603 | PURCHASE OBLIGATIONS | -16,450.45 | 32,821.22 |
| | | | TOTAL LIABILITIES | <u>-13,970.40</u> | <u>32,821.22</u> |
| FUND BALANCE | | | | | |
| | 21 | 6302 | REVENUES CONTROL | -19,679.66 | -566,876.11 |
| | 21 | 7602 | EXPENDITURES CONTROL | 64,353.56 | 241,202.12 |
| | 21 | 8753 | ASSIGNED-PURCH OBL - CURRENT | 16,450.45 | -32,821.22 |
| | | | TOTAL FUND BALANCE | <u>61,124.35</u> | <u>-358,495.21</u> |
| | | | TOTAL LIABILITIES + FUND BALANCE | <u>47,153.95</u> | <u>-325,673.99</u> |

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FUND: 310 CAPITAL OUTLAY FUND /

| FUND: 310 CAPITAL OUTLAY FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------------|----------------------------------|------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 31 | 6101 | CASH IN BANK | 440.99 | 1,531,712.87 |
| | TOTAL ASSETS | | <u>440.99</u> | <u>1,531,712.87</u> |
| FUND BALANCE | | | | |
| 31 | 6302 | REVENUES CONTROL | -440.99 | -1,531,712.87 |
| | TOTAL FUND BALANCE | | <u>-440.99</u> | <u>-1,531,712.87</u> |
| | TOTAL LIABILITIES + FUND BALANCE | | <u>-440.99</u> | <u>-1,531,712.87</u> |

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MADISON COUNTY SCHOOL DISTRICT
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FUND: 320 BUILDING FUND (5 CENT LEVY) /

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------|----------------------------------|--------------------------|----------------------|
| ASSETS | | | | | |
| | 32 | 6101 | CASH IN BANK | -1,328,154.55 | 3,329,275.11 |
| | | | TOTAL ASSETS | <u>-1,328,154.55</u> | <u>3,329,275.11</u> |
| FUND BALANCE | | | | | |
| | 32 | 6302 | REVENUES CONTROL | -526,425.40 | -9,052,822.82 |
| | 32 | 7602 | EXPENDITURES CONTROL | 1,854,579.95 | 5,723,547.71 |
| | | | TOTAL FUND BALANCE | <u>1,328,154.55</u> | <u>-3,329,275.11</u> |
| | | | TOTAL LIABILITIES + FUND BALANCE | <u>1,328,154.55</u> | <u>-3,329,275.11</u> |

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FUND: 360 CONSTRUCTION FUND /

| FUND: 360 CONSTRUCTION FUND | | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-----------------------------|----|----------------------------------|-------------------------------|--------------------------|-----------------------|
| ASSETS | | | | | |
| | 36 | 6101 | CASH IN BANK | -924,082.73 | 8,779,522.70 |
| | 36 | 6111 | INVESTMENTS | .00 | 1,492,000.00 |
| | | TOTAL ASSETS | | <u>-924,082.73</u> | <u>10,271,522.70</u> |
| LIABILITIES | | | | | |
| | 36 | 7421 | ACCOUNTS PAYABLE | 121.49 | .00 |
| | 36 | 7603 | PURCHASE OBLIGATIONS | 184.28 | 6,078.28 |
| | | TOTAL LIABILITIES | | <u>305.77</u> | <u>6,078.28</u> |
| FUND BALANCE | | | | | |
| | 36 | 6302 | REVENUES CONTROL | -3,090.70 | -10,600,884.84 |
| | 36 | 7602 | EXPENDITURES CONTROL | 927,051.94 | 4,953,652.23 |
| | 36 | 8735 | RESTRICTED-FUTURE CONSTR BG-1 | .00 | -4,624,290.09 |
| | 36 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -184.28 | -6,078.28 |
| | | TOTAL FUND BALANCE | | <u>923,776.96</u> | <u>-10,277,600.98</u> |
| | | TOTAL LIABILITIES + FUND BALANCE | | <u>924,082.73</u> | <u>-10,271,522.70</u> |

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FUND: 400 DEBT SERVICE FUND /

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|----------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -1,809,771.31 | -5,789,171.94 |
| 40 | 7602 | EXPENDITURES CONTROL | 1,809,771.31 | 5,789,171.94 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | ===== .00 | ===== .00 |

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FUND: 51 FOOD SERVICE FUND /

| FUND: 51 FOOD SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 51 | 6101 | CASH IN BANK | -21,975.39 | 842,226.46 |
| 51 | 6171 | INVENTORIES FOR CONSUMPTION | .00 | 126,928.24 |
| TOTAL ASSETS | | | <u>-21,975.39</u> | <u>969,154.70</u> |
| LIABILITIES | | | | |
| 51 | 7421 | ACCOUNTS PAYABLE | 40,948.47 | -1,451.52 |
| 51 | 7603 | PURCHASE OBLIGATIONS | 2,209.25 | 2,209.25 |
| TOTAL LIABILITIES | | | <u>43,157.72</u> | <u>757.73</u> |
| FUND BALANCE | | | | |
| 51 | 6302 | REVENUES CONTROL | -425,354.62 | -3,374,792.84 |
| 51 | 7602 | EXPENDITURES CONTROL | 406,381.54 | 2,534,017.90 |
| 51 | 8722 | NONSPENDABLE-INVENTORIES | .00 | -126,928.24 |
| 51 | 8753 | ASSIGNED-PURCH OBL - CURRENT | -2,209.25 | -2,209.25 |
| TOTAL FUND BALANCE | | | <u>-21,182.33</u> | <u>-969,912.43</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>21,975.39</u> | <u>-969,154.70</u> |

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MADISON COUNTY SCHOOL DISTRICT
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FUND: 8 GOVERNMENTAL ASSETS /

| FUND: 8 GOVERNMENTAL ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|--------------------------------|--------------------------|------------------------|
| ASSETS | | | | |
| 80 | 6201 | LAND | .00 | 3,841,887.00 |
| 80 | 6211 | LAND IMPROVEMENTS | .00 | 3,857,751.35 |
| 80 | 6212 | A/D - LAND IMPROVEMENTS | .00 | -3,493,464.62 |
| 80 | 6221 | BUILDINGS & IMPROVEMENTS | .00 | 191,948,562.40 |
| 80 | 6222 | A/D - BUILDINGS & IMPROVEMENTS | .00 | -44,897,616.95 |
| 80 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 6,806,555.10 |
| 80 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -5,780,151.97 |
| 80 | 6241 | VEHICLES | 443,065.00 | 15,093,654.70 |
| 80 | 6242 | A/D - VEHICLES | .00 | -10,666,653.75 |
| 80 | 6251 | GENERAL EQUIPMENT | .00 | 4,452,288.70 |
| 80 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -2,575,560.32 |
| 80 | 6261 | CONSTRUCTION WORK IN PROGRESS | .00 | 1,700,052.50 |
| TOTAL ASSETS | | | <u>443,065.00</u> | <u>160,287,304.14</u> |
| FUND BALANCE | | | | |
| 80 | 8710 | INVESTMENT IN GOVT ASSETS | -443,065.00 | -160,287,304.14 |
| TOTAL FUND BALANCE | | | <u>-443,065.00</u> | <u>-160,287,304.14</u> |
| TOTAL LIABILITIES + FUND BALANCE | | | <u>-443,065.00</u> | <u>-160,287,304.14</u> |

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|MADISON COUNTY SCHOOL DISTRICT
|BALANCE SHEET FOR 2015 7

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FUND: 81 FOOD SERVICE ASSETS /

| FUND: 81 FOOD SERVICE ASSETS | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|------------------------------|----------------------------------|-------------------------------|--------------------------|----------------------|
| ASSETS | | | | |
| 81 | 6231 | TECHNOLOGY EQUIPMENT | .00 | 34,413.02 |
| 81 | 6232 | A/D - TECHNOLOGY EQUIPMENT | .00 | -29,904.29 |
| 81 | 6251 | GENERAL EQUIPMENT | .00 | 3,422,092.33 |
| 81 | 6252 | A/D - GENERAL EQUIPMENT | .00 | -2,268,181.70 |
| | TOTAL ASSETS | | <u>.00</u> | <u>1,158,419.36</u> |
| FUND BALANCE | | | | |
| 81 | 8711 | INVESTMENT IN BUSINESS ASSETS | .00 | -1,158,419.36 |
| | TOTAL FUND BALANCE | | <u>.00</u> | <u>-1,158,419.36</u> |
| | TOTAL LIABILITIES + FUND BALANCE | | <u>.00</u> | <u>-1,158,419.36</u> |

** END OF REPORT - Generated by Debbie Frazier **