

FISCAL YEAR 2026
FOR MONTH ENDING DECEMBER 31, 2025

UNAUDITED
COMBINED STATEMENT OF CASH
RECEIPTS AND DISBURSEMENTS
AND
MADISON COUNTY
TRIAL BALANCE

SUBMITTED BY:
SUSAN A. PUGH, CPM
MADISON COUNTY AUDITOR

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2026 010 GENERAL FUND				
CASH-GENERAL FUND	2,483,965.40	2,213,190.66	808,638.36-	3,888,517.70
CASH-TEXPOOL	4,500,000.00	.00	.00	4,500,000.00
CASH-TIME DEPOSITS	6,983,965.40	2,213,190.66	808,638.36-	8,388,517.70
FUND TOTALS				
2026 013 MCDA FUND				
CASH-MCDA FUND	126,962.20	204.60	28,024.17-	99,142.63
MCDA FOREFTURE	100,058.83	6,562.02	.00	106,620.85
MCDA FORE TRUST	111,939.28	3,102.12	21,264.35-	93,777.05
CASH - VAC DONATIONS	.00	.00	.00	.00
FUND TOTALS	338,960.31	9,868.74	49,288.52-	299,540.53
2026 015 PAYROLL CLEARING				
CASH-PAYROLL	100.00	236,639.75	396,881.68-	160,141.93-
FUND TOTALS	100.00	236,639.75	396,881.68-	160,141.93-
2026 016 OPERATING CLEARING				
CASH-OPERATING ACCOUNT	.00	1,087,623.32	1,087,623.32-	.00
FUND TOTALS	.00	1,087,623.32	1,087,623.32-	.00
2026 021 R&B #1 FUND				
CASH-SPECIAL RD #1	201,678.19	53,608.88	25,066.75-	230,220.32
CASH-TEXPOOL-SP RD #1	.00	.00	.00	.00
FUND TOTALS	201,678.19	53,608.88	25,066.75-	230,220.32
2026 022 R&B #2 FUND				
CASH-SPECIAL RD #2	390,386.98	116,356.06	23,709.77-	483,033.27
CASH-TEXPOOL-SP RD #2	.00	.00	.00	.00
FUND TOTALS	390,386.98	116,356.06	23,709.77-	483,033.27
2026 023 R&B #3 FUND				
CASH-SPECIAL RD #3	195,360.81	73,600.61	35,542.16-	233,419.26
CASH-TEXPOOL-SP RD #3	.00	.00	.00	.00
FUND TOTALS	195,360.81	73,600.61	35,542.16-	233,419.26
2026 024 R&B #4 FUND				
CASH-SPECIAL RD #4	140,210.57	129,811.74	21,914.01-	248,108.30
CASH-TEXPOOL-SP RD #4	.00	.00	.00	.00
FUND TOTALS	140,210.57	129,811.74	21,914.01-	248,108.30
2026 030 ELECTION SERVICE CONTRACT FUND				
CASH - ELECTION SERVICE CONTRA	7,132.47	.00	.00	7,132.47
FUND TOTALS	7,132.47	.00	.00	7,132.47
2026 031 IHC FUND				
CASH-IHC	194,763.10	66,279.46	10,360.75-	250,681.81
FUND TOTALS	194,763.10	66,279.46	10,360.75-	250,681.81
2026 032 LAW LIB FUND				
CASH-LAW LIB	275.72-	490.00	1,344.00-	1,129.72-
FUND TOTALS	275.72-	490.00	1,344.00-	1,129.72-
2026 033 VIT FUND				
CASH-VIT FUND	10,869.85	.00	.00	10,869.85
FUND TOTALS	10,869.85	.00	.00	10,869.85

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2026 034 CO CLERK RMPF FUND	390,045.43	6,178.40	.00	396,223.83
CASH-CC/REC MGMT FUNDS	390,045.43	6,178.40	.00	396,223.83
FUND TOTALS				
2026 035 S.O. FORF FUND	3,900.11	10.03	.00	3,910.14
CASH S O FORF	3,900.11	10.03	.00	3,910.14
FUND TOTALS				
2026 036 LEOSE FUND	44,141.96	.00	.00	44,141.96
CASH-LEOSE	44,141.96	.00	.00	44,141.96
FUND TOTALS				
2026 037 TIPC-GRANT PROGRAMS	31,788.85	6,965.99	11,089.42	27,665.42
CASH-TIPC GRANT PROGRAMS	31,788.85	6,965.99	11,089.42	27,665.42
FUND TOTALS				
2026 038 HIST COMM FUND	7,945.33	1,041.32	619.90	8,366.75
CASH-HISTORICAL COMM	7,945.33	1,041.32	619.90	8,366.75
FUND TOTALS				
2026 039 LIB MEM FUND	3,496.87	7.40	619.90	2,884.37
CASH-LIBRARY MEM	3,496.87	7.40	619.90	2,884.37
FUND TOTALS				
2026 040 COURT TECH FUND	21,407.00	396.39	.00	21,803.39
CASH-COURT TECHNOLOGY FUND	21,407.00	396.39	.00	21,803.39
FUND TOTALS				
2026 041 DIST RMPF FUND	49,172.10	166.60	.00	49,338.70
CASH-DC/RMPF	49,172.10	166.60	.00	49,338.70
FUND TOTALS				
2026 042 HOTEL/MOTEL TAX FUND	484,737.35	5,064.24	12,000.00	477,801.59
CASH-HOTEL/MOTEL TAX FUND	484,737.35	5,064.24	12,000.00	477,801.59
FUND TOTALS				
2026 043 COURTHOUSE SECURITY FUND	63,218.58	842.08	10,030.96	54,029.70
CASH-COURTHOUSE SECURITY FUND	63,218.58	842.08	10,030.96	54,029.70
FUND TOTALS				
2026 044 BVCOG COMMUNITY PROGRAMS	19,309.47	3,573.15	4,205.47	19,941.79
CASH-MEALS PROGRAM FUND	19,309.47	3,573.15	4,205.47	19,941.79
CASH-BVCOG COMMUNITY VAN	30,888.19	1,223.03	.00	32,111.22
FUND TOTALS	11,578.72	4,796.18	4,205.47	12,169.43
2026 045 GRANT PROGRAMS	30,341.98	.00	.00	30,341.98
CASH-GRANT PROGRAMS	30,341.98	.00	.00	30,341.98
FUND TOTALS				
2026 046 ROAD/TRANSPORT GRANT PROGRAM	24,658.15	.00	.00	24,658.15
CASH-SPECIAL ROAD/TRANS GRANT	24,658.15	.00	.00	24,658.15
FUND TOTALS				
2026 047 ARPA PROGRAM	348.66	.00	.00	348.66
CASH-ARPA PROGRAM	348.66	.00	.00	348.66
FUND TOTALS				

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2026 048 SO RURAL LAW ENFORCEMENT GRANT	302,471.04	703.89	25,985.19-	277,189.74
CASH-SO RLEA GRANT	302,471.04	703.89	25,985.19-	277,189.74
FUND TOTALS				
2026 049 DA-RURAL LAW ENFORCEMENT GRANT	192,100.54	417.59	18,430.04-	174,088.09
CASH-DA RLEA GRANT	49,096.29	.00	.00	49,096.29
CASH - VAC DONATIONS	985.00	.00	.00	985.00
FUND TOTALS	242,181.83	417.59	18,430.04-	224,169.38
2026 050 CDBG MIT MOD 24-065-114-E927	33,459.57-	.00	.00	33,459.57-
CASH - CDBG 24-065-114-E927	33,459.57-	.00	.00	33,459.57-
FUND TOTALS				
2026 060 DEBT SERVICE FUND	37,347.10	56,402.00	.00	93,749.10
CASH-DEBT SERVICE FUND	37,347.10	56,402.00	.00	93,749.10
CASH-DEBT SERVICE TEXPOOL				
FUND TOTALS				
2026 070 CAPITAL PROJECTS FUND	838,344.89	1,990.64	38,323.02-	802,012.51
CASH-COMB TAX&REVENUE CO-2012	838,344.89	1,990.64	38,323.02-	802,012.51
CASH-TIME DEPOSITS				
FUND TOTALS				
2026 080 STATE TRUST FUND	20,254.41	13,872.99	235.00-	33,892.40
CASH-STATE TRUST FUND	20,254.41	13,872.99	235.00-	33,892.40
FUND TOTALS				
2026 081 CUSTODIAL ACCOUNTS	.00	.00	.00	.00
INMATE COMMISSARY	.00	.00	.00	.00
FUND TOTALS				
GRAND TOTALS	11,037,072.75	4,086,324.96	2,581,908.22-	12,541,489.49

FUND NAME	**** MONTH TO DATE ****		**** YEAR TO DATE ****	
	REVENUES	EXPENSES	REVENUES	EXPENSES
2026 GENERAL FUND	2,154,357.11	777,513.94	2,927,311.52	2,568,931.92
2026 MCDA FUND	6,945.74	28,024.17	15,548.97	85,707.85
2026 R&B #1 FUND	53,608.88	26,416.75	78,773.09	57,098.26
2026 R&B #2 FUND	116,356.06	25,059.77	145,773.79	106,089.64
2026 R&B #3 FUND	73,600.61	36,892.16	98,429.53	140,017.00
2026 R&B #4 FUND	129,811.74	23,264.01	159,765.76	79,240.08
2026 ELECTION SERVICE CONTRACT FUND	.00	.00	.00	.00
2026 IHC FUND	66,279.46	10,409.75	82,310.60	54,176.05
2026 LAW LIB FUND	490.00	1,344.00	1,388.10	2,643.00
2026 VIT FUND	.00	.00	.00	.00
2026 CO CLERK RMPF FUND	6,178.40	.00	13,326.88	.00
2026 S.O. FORF FUND	10.03	.00	31.95	.00
2026 LEOSE FUND	.00	.00	.00	.00
2026 TUPC-GRANT PROGRAMS	6,965.99	13,435.89	41,919.72	25,232.28
2026 HIST COMM FUND	421.42	.00	1,079.42	41.00
2026 LIB MEM FUND	7.40	619.90	102.06	619.90
2026 COURT TECH FUND	396.39	.00	911.06	.00
2026 DIST RMPF FUND	166.60	.00	445.48	.00
2026 HOTEL/MOTEL TAX FUND	5,064.24	12,000.00	15,558.59	18,200.00
2026 COURTHOUSE SECURITY FUND	842.08	10,030.96	2,220.27	29,304.58
2026 BVCOG COMMUNITY PROGRAMS	4,796.18	4,205.47	14,028.06	30,029.67
2026 GRANT PROGRAMS	.00	.00	.00	10,122.00
2026 ROAD/TRANSPORT GRANT PROGRAM	.00	.00	.00	.00
2026 ARPA PROGRAM	.00	.00	.00	.00
2026 SO RURAL LAW ENFORCEMENT GRANT	703.89	25,985.19	352,055.39	74,773.27
2026 DA-RURAL LAW ENFORCEMENT GRANT	417.59	18,430.04	186,229.97	52,920.47

FUND NAME	***** MONTH TO DATE ***** REVENUES	EXPENSES	***** YEAR TO DATE ***** REVENUES	EXPENSES
2026 CDBG MIT MOD 24-065-114-E927	.00	.00	33,421.85	33,459.57
2026 DEBT SERVICE FUND	56,402.00	.00	69,730.63	.00
2026 CAPITAL PROJECTS FUND	1,990.64	39,369.84	6,281.40	84,011.13
2026 STATE TRUST FUND	12,688.07	60.00	30,127.12	44,496.17
TOTAL	2,698,500.52	1,053,061.84	4,276,771.21	3,497,113.84

YEAR-TO-DATE

ASSETS:

2026 010-101-000 CASH-GENERAL FUND	3,888,517.70	
2026 010-101-003 CASH-TEXPOOL		
2026 010-101-011 CASH-TIME DEPOSITS	4,500,000.00	
2026 010-101-100 UNDEPOSITED FUNDS	.00	
2026 010-102-000 PETTY CASH-TAC CHANGE FUND	500.00	
2026 010-102-001 PETTY CASH-TAX A/C	300.00	
2026 010-102-002 PETTY CASH-SHERIFF	50.25	
2026 010-102-003 PETTY CASH-CO TREASURER	150.00	
2026 010-102-005 PETTY CASH-CO CLERK	100.00	
2026 010-102-006 PETTY CASH-LIBRARY	50.00	
2026 010-102-007 PETTY CASH-DISTRICT CLERK	200.00	
2026 010-102-008 PETTY CASH-JUSTICE OF PEACE	100.00	
2026 010-102-009 PETTY CASH-CO CLERK CHG FUND	200.00	
2026 010-102-010 PETTY CASH-VETERANS COORD	325.00	
2026 010-102-011 PETTY CASH-SOLID WASTE PCT 4	25.00	
2026 010-102-012 PETTY CASH-SOLID WASTE PCT 1	25.00	
2026 010-102-013 PETTY CASH-CO AGENT	100.00	
2026 010-105-000 TAXES RECEIVABLE-CURRENT YR	228,649.87	
2026 010-107-000 TAXES RECEIVABLE-PRIOR YR	533,526.21	
2026 010-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	208,256.16	
2026 010-107-009 TAXES REC-ALLOWANCE	480,720.03-	
2026 010-131-001 DUE FROM OTHER FUNDS	8,116.79	
2026 010-131-002 DUE FROM SALARY FUND	100.00	
2026 010-131-003 DUE FROM OTHER ENTITIES	34,055.98	
2026 010-131-004 DUE FROM CAPITAL PROJECTS	.00	
2026 010-131-005 DUE FROM AGENCY FUND	265.45	
2026 010-131-006 DUE FROM INDIGENT CARE	650.92	
2026 010-131-008 DUE FROM DEBT SERVICE	.00	
2026 010-131-009 DUE FROM STATE	.00	
2026 010-131-010 DUE FROM CERTZ GRANT	50,000.00	
2026 010-135-000 DEFERRED EXPENDITURES	188,527.67	
2026 010-135-001 DEFERRED POSTAGE	3,258.84	
2026 010-135-002 CERTNET PREPAID SERVICE	5,145.36	
2026 010-135-003 TAC-UNEMPLOYMENT INS	7,095.27	
2026 010-135-004 ACS PREPAID SERVICE	.00	
2026 010-140-001 PREPAID EXPENSES	.00	
2026 010-171-000 ESTIMATED REVENUES	.00	
2026 010-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	9,177,571.44	

LIABILITIES:

2026 010-202-000 ACCOUNTS PAYABLE-GENERAL	17,143.68-
2026 010-202-001 ACCOUNTS PAYABLE-ACCRUALS	44,677.78-
2026 010-203-002 PAYROLL PAYABLE	231.64-
2026 010-207-001 DUE TO AGENCY FUND	211.58-
2026 010-207-002 DUE TO PAYROLL FUND	.00

9,177,571.44

MADISON COUNTY
TRIAL BALANCE SHEET - GENERAL FUND
DECEMBER

	YEAR-TO-DATE
2026 010-207-003 DUE TO STATE	.00
2026 010-207-004 DUE TO OTHER FUNDS	111,556.61-
2026 010-207-005 DUE TO OTHER ENTITIES	64,531.09-
2026 010-225-001 DEFERRED REVENUE-MISC	.00
2026 010-225-002 DEFERRED REVENUE-TAXES	229,924.97-
2026 010-225-003 CASH BONDS	142,792.79-
2026 010-230-000 PASS THRU ACCT	.00
2026 010-230-001 STRAY CATTLE RESERVE	20,455.04-
2026 010-230-002 JUV PROB RESTITUTION	527.22-
2026 010-230-003 UNCLAIMED MONEY FUND	7,846.77-
2026 010-230-004 FY-99 DEFERRED REVENUE	.00
2026 010-241-000 APPROPRIATIONS	.00
2026 010-241-100 BUDGETED FUND BALANCE	838,593.40
2026 010-243-000 ENCUMBRANCES	838,593.40-
2026 010-244-000 RESERVE FOR ENCUMBRANCES	-----
TOTAL LIABILITIES	639,899.17-
FUND EQUITY:	
FUND BALANCE	8,179,292.67-
REALIZED REVENUE	2,927,311.52-
LESS EXPENDITURES	2,568,931.92

TOTAL FUND EQUITY	8,537,672.27-
TOTAL LIABILITIES/FUND EQUITY	
	9,177,571.44-

ASSETS:

	YEAR-TO-DATE
2026 013-101-000 CASH-MCDA FUND	99,142.63
2026 013-101-001 MCDA FOREFEITURE	106,620.85
2026 013-101-002 MCDA FORE TRUST	93,777.05
2026 013-101-003 CASH - VAC DONATIONS	.00
2026 013-101-100 UNDEPOSITED FUNDS	.00
2026 013-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 013-135-000 DEFERRED EXPENDITURES	6,129.75
2026 013-171-000 ESTIMATED REVENUES	.00
2026 013-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

305,670.28

305,670.28

LIABILITIES:

2026 013-202-000 ACCOUNTS PAYABLE	25.14
2026 013-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 013-203-002 SALARIES PAYABLE	.00
2026 013-207-000 DUE TO GENERAL FUND	.00
2026 013-225-000 FOREFEITURE RESERVES	92,098.35
2026 013-225-001 DEFERRED REVENUES	.00
2026 013-230-000 OUT OF BALANCE	.00
2026 013-241-000 APPROPRIATIONS	.00
2026 013-241-100 BUDGETED FUND BALANCE	.00
2026 013-243-000 ENCUMBRANCES	23,935.37
2026 013-244-000 RESERVE FOR ENCUMBRANCES	23,935.37

TOTAL LIABILITIES

92,073.21

FUND EQUITY:

FUND BALANCE	283,755.95
REALIZED REVENUE	15,548.97
LESS EXPENDITURES	85,707.85

TOTAL FUND EQUITY

213,597.07

TOTAL LIABILITIES/FUND EQUITY

305,670.28

YEAR-TO-DATE

ASSETS:

2026 015-101-000 CASH-PAYROLL	160,141.93-
2026 015-101-100 UNDEPOSITED FUNDS	.00
2026 015-131-000 DUE FROM GENERAL FUND	.00
2026 015-131-001 DUE FROM SPEC RD #1	.00
2026 015-131-002 DUE FROM SPEC RD #2	.00
2026 015-131-003 DUE FROM SPEC RD #3	.00
2026 015-131-004 DUE FROM SPEC RD #4	.00
2026 015-131-005 DUE FROM WCDA FUND	.00
2026 015-171-000 ESTIMATED REVENUES	.00
2026 015-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

160,141.93-

160,141.93-

LIABILITIES:

2026 015-202-000 ACCOUNTS PAYABLE	160,241.93
2026 015-203-002 SALARIES PAYABLE	.00
2026 015-207-000 DUE TO GENERAL FUND	100.00-
2026 015-230-000 OUT OF BALANCE	.00
2026 015-241-000 APPROPRIATIONS	.00
2026 015-241-100 BUDGETED FUND BALANCE	.00
2026 015-243-000 ENCUMBRANCES	.00
2026 015-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

160,141.93

FUND EQUITY:

FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

.00

TOTAL LIABILITIES/FUND EQUITY

160,141.93

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MADISON COUNTY
TRIAL BALANCE SHEET - OPERATING CLEARING
DECEMBER

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YEAR-TO-DATE

ASSETS:

2026 016-101-000 CASH-OPERATING ACCOUNT	.00
2026 016-101-100 UNDEPOSITED FUNDS	.00
2026 016-107-001 ACCOUNTS RECEIVABLE	.00
2026 016-131-001 DUE FROM OTHER FUNDS	1,018.10-
2026 016-171-000 ESTIMATED REVENUES	.00
2026 016-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

1,018.10-

1,018.10-

LIABILITIES:

2026 016-202-000 ACCOUNTS PAYABLE	1,517.36
2026 016-203-002 SALARIES PAYABLE	405.02-
2026 016-207-000 DUE TO GENERAL FUND	.00
2026 016-207-004 DUE TO OTHER FUNDS	1,454.46
2026 016-241-000 APPROPRIATIONS	.00
2026 016-241-100 BUDGETED FUND BALANCE	.00
2026 016-243-000 ENCUMBRANCES	.00
2026 016-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

2,566.80

FUND EQUITY:

FUND BALANCE	1,548.70-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

1,548.70-

TOTAL LIABILITIES/FUND EQUITY

1,018.10

YEAR-TO-DATE

ASSETS:

2026 021-101-000 CASH-SPECIAL RD #1	230,220.32
2026 021-101-003 CASH-TEXPOOL-SP RD #1	.00
2026 021-101-100 UNDEPOSITED FUNDS	.00
2026 021-107-000 TAXES RECEIVABLE	13,515.48
2026 021-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 021-107-099 TAXES REC-ALLOWANCE	8,524.49-
2026 021-135-000 DEFERRED EXPENDITURES	5,109.50
2026 021-171-000 ESTIMATED REVENUES	.00
2026 021-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

240,320.81

240,320.81

LIABILITIES:

2026 021-202-000 ACCOUNTS PAYABLE	1,350.00-
2026 021-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 021-203-000 PY AUDIT ADJ	.00
2026 021-203-002 SALARIES PAYABLE	.00
2026 021-207-001 DUE TO GENERAL FUND	2,072.93-
2026 021-207-004 DUE TO OTHER FUNDS	1,837.46
2026 021-225-000 DEFERRED REVENUES	3,887.65-
2026 021-230-000 OUT OF BALANCE	.00
2026 021-241-000 APPROPRIATIONS	.00
2026 021-241-100 BUDGETED FUND BALANCE	93,089.06
2026 021-243-000 ENCUMBRANCES	93,089.06
2026 021-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

5,473.12-

FUND EQUITY:

FUND BALANCE	213,172.86-
REALIZED REVENUE	78,773.09-
LESS EXPENDITURES	57,098.26

TOTAL FUND EQUITY

234,847.69-

TOTAL LIABILITIES/FUND EQUITY

240,320.81-

01/12/2026 10:30:05

MADISON COUNTY
TRIAL BALANCE SHEET - R&B #2 FUND
DECEMBER

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YEAR-TO-DATE

ASSETS:

2026 022-101-000 CASH-SPECIAL RD #2	483,033.27
2026 022-101-003 CASH-TEXPOOL-SP RD #2	.00
2026 022-101-100 UNDEPOSITED FUNDS	.00
2026 022-107-000 TAXES RECEIVABLE	15,267.46
2026 022-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 022-107-099 TAXES REC-ALLOWANCE	9,629.50
2026 022-135-000 DEFERRED EXPENDITURES	4,264.33
2026 022-171-000 ESTIMATED REVENUES	.00
2026 022-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

492,935.56 492,935.56

LIABILITIES:

2026 022-202-000 ACCOUNTS PAYABLE	528.77
2026 022-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 022-203-000 PY AUDIT ADJ	.00
2026 022-203-002 SALARIES PAYABLE	.00
2026 022-207-004 DUE TO OTHER FUNDS	23,100.28
2026 022-225-000 DEFERRED REVENUES	4,390.71
2026 022-230-000 OUT OF BALANCE	.00
2026 022-241-000 APPROPRIATIONS	.00
2026 022-241-100 BUDGETED FUND BALANCE	.00
2026 022-243-000 ENCUMBRANCES	162,708.46
2026 022-244-000 RESERVE FOR ENCUMBRANCES	162,708.46

TOTAL LIABILITIES

28,019.76

FUND EQUITY:

FUND BALANCE	425,231.65
REALIZED REVENUE	145,773.79
LESS EXPENDITURES	106,089.64

TOTAL FUND EQUITY

464,915.80

TOTAL LIABILITIES/FUND EQUITY

492,935.56

ASSETS:

YEAR-TO-DATE

2026 023-101-000 CASH-SPECIAL RD #3	233,419.26
2026 023-101-003 CASH-TEXPOOL-SP RD #3	.00
2026 023-101-100 UNDEPOSITED FUNDS	.00
2026 023-107-000 TAXES RECEIVABLE	13,462.49
2026 023-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 023-107-099 TAXES REC-ALLOWANCE	8,491.07-
2026 023-135-000 DEFERRED EXPENDITURES	3,647.92
2026 023-171-000 ESTIMATED REVENUES	.00
2026 023-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

242,038.60

242,038.60

LIABILITIES:

2026 023-202-000 ACCOUNTS PAYABLE	1,210.19-
2026 023-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 023-203-000 PY AUDIT ADJ	.00
2026 023-203-002 SALARIES PAYABLE	.00
2026 023-207-004 DUE TO OTHER FUNDS	.00
2026 023-225-000 DEFERRED REVENUES	3,868.09-
2026 023-230-000 OUT OF BALANCE	.00
2026 023-241-000 APPROPRIATIONS	.00
2026 023-241-100 BUDGETED FUND BALANCE	.00
2026 023-243-000 ENCUMBRANCES	93,765.46
2026 023-244-000 RESERVE FOR ENCUMBRANCES	93,765.46-

TOTAL LIABILITIES

5,078.28-

FUND EQUITY:

FUND BALANCE	278,547.79-
REALIZED REVENUE	98,429.53-
LESS EXPENDITURES	140,017.00

TOTAL FUND EQUITY

236,960.32-

TOTAL LIABILITIES/FUND EQUITY

242,038.60-

ASSETS:

	YEAR-TO-DATE
2026 024-101-000 CASH-SPECIAL RD #4	248,108.30
2026 024-101-003 CASH-TEXPOOL-SR RD #4	.00
2026 024-101-100 UNDEPOSITED FUNDS	.00
2026 024-107-000 TAXES RECEIVABLE	16,445.30
2026 024-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 024-107-099 TAXES REC-ALLOWANCE	10,372.39-
2026 024-135-000 DEFERRED EXPENDITURES	4,750.08
2026 024-171-000 ESTIMATED REVENUES	.00
2026 024-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

258,931.29

258,931.29

LIABILITIES:

2026 024-202-000 ACCOUNTS PAYABLE	623.80-
2026 024-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 024-203-000 PY AUDIT ADJ	.00
2026 024-203-002 SALARIES PAYABLE	.01
2026 024-207-004 DUE TO OTHER FUNDS	29,879.52
2026 024-225-000 DEFERRED REVENUES	4,729.56-
2026 024-230-000 OUT OF BALANCE	.00
2026 024-241-000 APPROPRIATIONS	.00
2026 024-241-100 BUDGETED FUND BALANCE	.00
2026 024-243-000 ENCUMBRANCES	345,169.32
2026 024-244-000 RESERVE FOR ENCUMBRANCES	345,169.32-

TOTAL LIABILITIES

24,526.17

FUND EQUITY:

FUND BALANCE	202,931.78-
REALIZED REVENUE	159,765.76-
LESS EXPENDITURES	79,240.08

TOTAL FUND EQUITY

283,457.46-

TOTAL LIABILITIES/FUND EQUITY

258,931.29-

YEAR-TO-DATE

ASSETS:

2026 030-101-000 CASH - ELECTION SERVICE CONTRA	7,132.47
2026 030-171-000 ESTIMATED REVENUES	.00
2026 030-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

7,132.47	7,132.47
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LIABILITIES:

2026 030-202-000 ACCOUNTS PAYABLE	.00
2026 030-241-100 BUDGETED USE OF FUND BALANCE	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	7,132.47-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

7,132.47-

TOTAL LIABILITIES/FUND EQUITY

7,132.47-

01/12/2026 10:30:05

MADISON COUNTY
TRIAL BALANCE SHEET - IHC FUND
DECEMBER

GELL16 PAGE 11

YEAR-TO-DATE

ASSETS:

2026 031-101-000 CASH-IHC	250,681.81
2026 031-101-100 UNDEPOSITED FUNDS	.00
2026 031-105-000 TAXES RECEIVABLE	13,487.25
2026 031-105-099 TAXES REC-ALLOWANCE	8,506.68-
2026 031-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 031-131-001 DUE FROM OTHER FUNDS	10,000.00
2026 031-135-000 DEFERRED EXPENDITURES	9,962.24
2026 031-171-000 ESTIMATED REVENUES	.00
2026 031-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

275,624.62 275,624.62

LIABILITIES:

2026 031-202-000 ACCOUNTS PAYABLE	2,464.44-
2026 031-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 031-203-002 SALARIES PAYABLE	.00
2026 031-207-000 DUE TO GENERAL FUND	650.92-
2026 031-225-001 DEFERRED REVENUE	3,134.24-
2026 031-241-000 APPROPRIATIONS	.00
2026 031-241-100 BUDGETED FUND BALANCE	.00
2026 031-243-000 ENCUMBRANCES	111,540.12
2026 031-244-000 RESERVE FOR ENCUMBRANCES	111,540.12-

TOTAL LIABILITIES

6,249.60-

FUND EQUITY:

FUND BALANCE	241,240.47-
REALIZED REVENUE	82,310.60-
LESS EXPENDITURES	54,176.05

TOTAL FUND EQUITY

269,375.02-

TOTAL LIABILITIES/FUND EQUITY

275,624.62-

YEAR-TO-DATE

ASSETS:

2026 032-101-000 CASH-LAW LIB	1,129.72-
2026 032-101-100 UNDEPOSITED FUNDS	.00
2026 032-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 032-135-000 DEFERRED EXPENDITURES	.00
2026 032-171-000 ESTIMATED REVENUES	.00
2026 032-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

1,129.72-

1,129.72-

LIABILITIES:

2026 032-202-000 ACCOUNTS PAYABLE	.00
2026 032-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 032-203-002 SALARIES PAYABLE	.00
2026 032-207-000 DUE TO GENERAL FUND	.00
2026 032-241-000 APPROPRIATIONS	.00
2026 032-241-100 BUDGETED FUND BALANCE	.00
2026 032-243-000 ENCUMBRANCES	11,691.00
2026 032-244-000 RESERVE FOR ENCUMBRANCES	11,691.00-

TOTAL LIABILITIES

11,691.00-

.00

FUND EQUITY:

FUND BALANCE	125.18-
REALIZED REVENUE	1,388.10-
LESS EXPENDITURES	2,643.00

TOTAL FUND EQUITY

1,129.72

TOTAL LIABILITIES/FUND EQUITY

1,129.72

YEAR-TO-DATE

ASSETS:

2026 033-101-000 CASH-VIT FUND	10,869.85	
2026 033-101-100 UNDEPOSITED FUNDS	.00	
2026 033-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

	10,869.85	10,869.85
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LIABILITIES:

2026 033-202-000 ACCOUNTS PAYABLE	.00	
2026 033-203-002 SALARIES PAYABLE	.00	
2026 033-207-004 DUE TO OTHER FUNDS	.00	
2026 033-241-000 APPROPRIATIONS	.00	
2026 033-241-100 BUDGETED FUND BALANCE	.00	
2026 033-243-000 ENCUMBRANCES	.00	
2026 033-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES

	.00	
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FUND EQUITY:

FUND BALANCE	10,869.85-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY

	10,869.85-	
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TOTAL LIABILITIES/FUND EQUITY

	10,869.85-	10,869.85-
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YEAR-TO-DATE

ASSETS:

2026 034-101-000 CASH-CC/REC MGMT FUNDS	396,223.83	
2026 034-101-100 UNDEPOSITED FUNDS	.00	
2026 034-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 034-171-000 ESTIMATED REVENUES	.00	
2026 034-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

396,223.83

396,223.83

LIABILITIES:

2026 034-202-000 ACCOUNTS PAYABLE	.00
2026 034-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 034-203-002 SALARIES PAYABLE	.00
2026 034-241-000 APPROPRIATIONS	.00
2026 034-241-100 BUDGETED FUND BALANCE	.00
2026 034-243-000 ENCUMBRANCES	.00
2026 034-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	382,896.95-
REALIZED REVENUE	13,326.88-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

396,223.83-

TOTAL LIABILITIES/FUND EQUITY

396,223.83-

YEAR-TO-DATE

ASSETS:

2026 035-101-000 CASH S O FOR	3,910.14
2026 035-101-100 UNDEPOSITED FUNDS	.00
2026 035-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 035-171-000 ESTIMATED REVENUES-ACCRUALS	.00
2026 035-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

3,910.14	3,910.14
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LIABILITIES:

2026 035-202-000 ACCOUNTS PAYABLE	.00
2026 035-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 035-203-002 SALARIES PAYABLE	.00
2026 035-241-000 APPROPRIATIONS	.00
2026 035-241-100 BUDGETED FUND BALANCE	.00
2026 035-243-000 ENCUMBRANCES	.00
2026 035-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00	
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FUND EQUITY:

FUND BALANCE	3,878.19-
REALIZED REVENUE	31.95-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

3,910.14-	
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TOTAL LIABILITIES/FUND EQUITY

3,910.14-	
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YEAR-TO-DATE

ASSETS:

2026 036-101-000 CASH-LEOSE	44,141.96	
2026 036-101-100 UNDEPOSITED FUNDS	.00	
2026 036-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 036-135-000 DEFERRED EXPENDITURES	.00	
2026 036-171-000 ESTIMATED REVENUES	.00	
2026 036-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

44,141.96

44,141.96

LIABILITIES:

2026 036-202-000 ACCOUNTS PAYABLE	.00	
2026 036-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 036-203-002 SALARIES PAYABLE	.00	
2026 036-241-000 APPROPRIATIONS	.00	
2026 036-241-100 BUDGETED FUND BALANCE	.00	
2026 036-243-000 ENCUMBRANCES	695.00	
2026 036-244-000 RESERVE FOR ENCUMBRANCES	695.00	

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	44,141.96	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY

44,141.96

TOTAL LIABILITIES/FUND EQUITY

44,141.96

YEAR-TO-DATE

ASSETS:

2026 037-101-000 CASH-TIPC GRANT PROGRAMS	27,665.42
2026 037-101-100 UNDEPOSITED FUNDS	.00
2026 037-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	6,748.24
2026 037-131-001 DUE FROM OTHER FUNDS	4,223.06
2026 037-131-009 DUE FROM STATE	.00
2026 037-171-000 ESTIMATED REVENUES	.00
2026 037-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

38,636.72

38,636.72

LIABILITIES:

2026 037-202-000 ACCOUNTS PAYABLE	2,346.47
2026 037-202-001 ACCOUNTS PAYABLE-ACCRUALS	23,945.90
2026 037-203-002 SALARIES PAYABLE	.00
2026 037-207-003 DUE TO STATE	.00
2026 037-207-004 DUE TO OTHER FUNDS	.00
2026 037-230-000 OUT OF BALANCE	.00
2026 037-241-000 APPROPRIATIONS	.00
2026 037-241-100 BUDGETED FUND BALANCE	.00
2026 037-243-000 ENCUMBRANCES	34,791.42
2026 037-244-000 RESERVE FOR ENCUMBRANCES	34,791.42

TOTAL LIABILITIES

26,292.37

FUND EQUITY:

FUND BALANCE	4,343.09
REALIZED REVENUE	41,919.72
LESS EXPENDITURES	25,232.28

TOTAL FUND EQUITY

12,344.35

TOTAL LIABILITIES/FUND EQUITY

38,636.72

YEAR-TO-DATE

ASSETS:

2026 038-101-000 CASH-HISTORICAL COMM	8,366.75
2026 038-101-100 UNDEPOSITED FUNDS	.00
2026 038-102-001 PETTY CASH-MSB ACCT	.00
2026 038-105-000 TAXES RECEIVABLE	.00
2026 038-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 038-171-000 ESTIMATED REVENUE	.00
2026 038-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

8,366.75

8,366.75

LIABILITIES:

2026 038-202-000 ACCOUNTS PAYABLE	.00
2026 038-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 038-203-002 SALARIES PAYABLE	.00
2026 038-230-000 OUT OF BALANCE	.00
2026 038-241-000 APPROPRIATIONS	.00
2026 038-241-100 BUDGETED FUND BALANCE	.00
2026 038-243-000 ENCUMBRANCES	.00
2026 038-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	7,328.33-
REALIZED REVENUE	1,079.42-
LESS EXPENDITURES	41.00

TOTAL FUND EQUITY

8,366.75-

TOTAL LIABILITIES/FUND EQUITY

8,366.75-

ASSETS:

	YEAR-TO-DATE
2026 039-101-000 CASH-LIBRARY MEM	2,884.37
2026 039-101-100 UNDEPOSITED FUNDS	.00
2026 039-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 039-171-000 ESTIMATED REVENUES	.00
2026 039-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

2,884.37

2,884.37

LIABILITIES:

2026 039-202-000 ACCOUNTS PAYABLE	.00
2026 039-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 039-203-002 SALARIES PAYABLE	.00
2026 039-241-000 APPROPRIATIONS	.00
2026 039-241-100 BUDGETED FUND BALANCE	.00
2026 039-243-000 ENCUMBRANCES	741.21
2026 039-244-000 RESERVE FOR ENCUMBRANCES	741.21

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	3,402.21
REALIZED REVENUE	102.06
LESS EXPENDITURES	619.90

TOTAL FUND EQUITY

2,884.37

TOTAL LIABILITIES/FUND EQUITY

2,884.37

YEAR-TO-DATE

ASSETS:

2026 040-101-000 CASH-COURT TECHNOLOGY FUND	21,803.39
2026 040-101-100 UNDEPOSITED FUNDS	.00
2026 040-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 040-131-000 DUE FROM OTHER FUNDS	2.44
2026 040-131-001 DUE FROM OTHER FUNDS	.00
2026 040-171-000 ESTIMATED REVENUES	.00
2026 040-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

21,805.83

21,805.83

LIABILITIES:

2026 040-202-000 ACCOUNTS PAYABLE	.00
2026 040-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 040-241-000 APPROPRIATIONS	.00
2026 040-241-100 BUDGETED FUND BALANCE	.00
2026 040-243-000 ENCUMBRANCES	.00
2026 040-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	20,894.77-
REALIZED REVENUE	911.06-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

21,805.83-

TOTAL LIABILITIES/FUND EQUITY

21,805.83-

YEAR-TO-DATE

ASSETS:

2026 041-101-000 CASH-DC/RMPF	49,338.70
2026 041-101-100 UNDEPOSITED FUNDS	.00
2026 041-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 041-131-000 DUE FROM OTHER FUNDS	.00
2026 041-131-001 DUE FROM OTHER FUNDS	.00
2026 041-171-000 ESTIMATED REVENUES	.00
2026 041-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

49,338.70

49,338.70

LIABILITIES:

2026 041-202-000 ACCOUNTS PAYABLE	.00
2026 041-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 041-241-000 APPROPRIATIONS	.00
2026 041-241-100 BUDGETED FUND BALANCE	.00
2026 041-243-000 ENCUMBRANCES	.00
2026 041-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	48,893.22-
REALIZED REVENUE	445.48-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY

49,338.70-

TOTAL LIABILITIES/FUND EQUITY

49,338.70-

YEAR-TO-DATE

ASSETS:

2026 042-101-000 CASH-HOTEL/MOTEL TAX FUND	477,801.59	
2026 042-101-100 UNDEPOSITED FUNDS	.00	
2026 042-107-000 TAXES RECEIVABLE	.00	
2026 042-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 042-131-000 DUE FROM OTHER FUNDS	.00	
2026 042-135-000 PREPAID EXPENDITURES	.00	
2026 042-171-000 ESTIMATED REVENUES	.00	
2026 042-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

477,801.59	477,801.59
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LIABILITIES:

2026 042-202-000 ACCOUNTS PAYABLE	.00
2026 042-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 042-207-000 TRANS TO OTHER FUNDS	.00
2026 042-225-000 DEFERRED REVENUES	.00
2026 042-241-000 APPROPRIATIONS	.00
2026 042-241-100 BUDGETED FUND BALANCE	.00
2026 042-243-000 ENCUMBRANCES	.00
2026 042-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	480,443.00-
REALIZED REVENUE	15,558.59-
LESS EXPENDITURES	18,200.00

TOTAL FUND EQUITY

477,801.59-

TOTAL LIABILITIES/FUND EQUITY

477,801.59-

YEAR-TO-DATE

ASSETS:

2026 043-101-000 CASH-COURTHOUSE SECURITY FUND	54,029.70
2026 043-101-100 UNDEPOSITED FUNDS	.00
2026 043-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 043-131-000 DUE FROM OTHER FUNDS	6.11
2026 043-131-001 DUE FROM OTHER FUNDS	.00
2026 043-135-000 DEFERRED EXPENDITURES	.00
2026 043-171-000 ESTIMATED REVENUES	.00
2026 043-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

54,035.81

54,035.81

LIABILITIES:

2026 043-202-000 ACCOUNTS PAYABLE	.00
2026 043-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 043-203-002 PAYROLL PAYABLE	.00
2026 043-207-000 DUE TO GENERAL	26.87-
2026 043-241-000 APPROPRIATIONS	.00
2026 043-241-100 BUDGETED FUND BALANCE	.00
2026 043-243-000 ENCUMBRANCES	2,026.89
2026 043-244-000 RESERVE FOR ENCUMBRANCES	2,026.89-

TOTAL LIABILITIES

26.87-

FUND EQUITY:

FUND BALANCE	81,093.25-
REALIZED REVENUE	2,220.27-
LESS EXPENDITURES	29,304.58

TOTAL FUND EQUITY

54,008.94-

TOTAL LIABILITIES/FUND EQUITY

54,035.81-

YEAR-TO-DATE

ASSETS:

2026 044-101-000 CASH-MEALS PROGRAM FUND	19,941.79-
2026 044-101-001 CASH-BYCOG COMMUNITY VAN	32,111.22
2026 044-101-100 UNDEPOSITED FUNDS	.00
2026 044-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	12,175.86
2026 044-131-009 DUE FROM STATE	.00
2026 044-135-000 DEFERRED EXPENDITURES	1,068.84
2026 044-171-000 ESTIMATED REVENUES	.00
2026 044-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

-----	25,414.13
25,414.13	25,414.13

LIABILITIES:

2026 044-202-000 ACCOUNTS PAYABLE	.00
2026 044-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 044-203-002 PAYROLL PAYABLE	.00
2026 044-241-000 APPROPRIATIONS	.00
2026 044-241-100 BUDGETED FUND BALANCE	.00
2026 044-243-000 ENCUMBRANCES	36,181.36
2026 044-244-000 RESERVE FOR ENCUMBRANCES	36,181.36-

TOTAL LIABILITIES

-----	.00
.00	

FUND EQUITY:

FUND BALANCE	41,415.74-
REALIZED REVENUE	14,028.06-
LESS EXPENDITURES	30,029.67

TOTAL FUND EQUITY

-----	25,414.13-
25,414.13-	

TOTAL LIABILITIES/FUND EQUITY

25,414.13-	25,414.13-
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YEAR-TO-DATE

ASSETS:

2026 045-101-000 CASH-GRANT PROGRAMS	30,341.98	
2026 045-101-100 UNDEPOSITED FUNDS	.00	
2026 045-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 045-131-001 DUE FROM OTHER FUNDS	91,966.60	
2026 045-131-009 DUE FROM THE STATE	.00	
2026 045-171-000 ESTIMATED REVENUES	.00	
2026 045-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	122,308.58	122,308.58

LIABILITIES:

2026 045-202-000 ACCOUNTS PAYABLE	.00	
2026 045-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 045-207-000 DUE TO OTHER FUNDS	5,178.02	
2026 045-225-000 DEFERRED REVENUES	1,894,942.78	
2026 045-225-001 DEFERRED REVENUES	18,617.32	
2026 045-241-000 APPROPRIATIONS	.00	
2026 045-241-100 BUDGETED FUND BALANCE	.00	
2026 045-243-000 ENCUMBRANCES	900.00	
2026 045-244-000 RESERVE FOR ENCUMBRANCES	900.00	
TOTAL LIABILITIES	1,918,738.32	

FUND EQUITY:

FUND BALANCE	1,786,307.74	
REALIZED REVENUE	.00	
LESS EXPENDITURES	10,122.00	
TOTAL FUND EQUITY	1,796,429.74	

TOTAL LIABILITIES/FUND EQUITY

122,308.58-

YEAR-TO-DATE

ASSETS:

2026 046-101-000 CASH-SPECIAL ROAD/TRANS GRANT	24,658.15	
2026 046-101-100 UNDEPOSITED FUNDS	.00	
2026 046-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 046-131-001 DUE FROM OTHER FUNDS	25,341.85	
2026 046-131-009 DUE FROM STATE	.00	
2026 046-171-000 ESTIMATED REVENUES	.00	
2026 046-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

50,000.00	50,000.00
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LIABILITIES:

2026 046-202-000 ACCOUNTS PAYABLE	.00	
2026 046-207-000 DUE TO GENERAL FUND	.00	
2026 046-207-001 DUE TO GENERAL FUND	50,000.00	
2026 046-225-000 DEFERRED REVENUE	.00	
2026 046-241-000 APPROPRIATIONS	.00	
2026 046-241-100 BUDGETED FUND BALANCE	.00	
2026 046-243-000 ENCUMBRANCES	.00	
2026 046-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES

50,000.00	
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FUND EQUITY:

FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY

.00	
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TOTAL LIABILITIES/FUND EQUITY

50,000.00	50,000.00
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YEAR-TO-DATE

ASSETS:

2026 047-101-000 CASH-ARPA PROGRAM	348.66	
2026 047-101-100 UNDEPOSITED FUNDS	.00	
2026 047-131-001 DUE FROM OTHER FUNDS	7,887.05	
2026 047-171-000 ESTIMATED REVENUES	.00	
2026 047-171-100 BUDGET FUND BALANCE	.00	

TOTAL ASSETS

	8,235.71	8,235.71
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LIABILITIES:

2026 047-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2026 047-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 047-203-002 PAYROLL PAYABLE	.00	
2026 047-207-004 DUE TO OTHER FUNDS	8,235.71-	
2026 047-241-000 APPROPRIATIONS	.00	
2026 047-243-000 ENCUMBRANCES	.00	
2026 047-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES

	8,235.71-	
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FUND EQUITY:

FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY

	.00	
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TOTAL LIABILITIES/FUND EQUITY

	8,235.71-	
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MADISON COUNTY
TRIAL BALANCE SHEET - SO RURAL LAW ENFORCEMENT GRANT
DECEMBER

28

YEAR-TO-DATE

ASSETS:

2026 048-101-000 CASH-SO RLEA GRANT	277,189.74
2026 048-101-100 UNDEPOSITED FUNDS	.00
2026 048-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	7,528.47
2026 048-171-000 ESTIMATED REVENUES	.00
2026 048-171-100 BUDGET FUND BALANCE	.00

TOTAL ASSETS

284,718.21 284,718.21

LIABILITIES:

2026 048-202-000 ACCOUNTS PAYABLE-GENERAL	.00
2026 048-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 048-203-002 SALARIES PAYABLE	.00
2026 048-207-004 DUE TO OTHER FUNDS	.00
2026 048-241-000 APPROPRIATIONS	.00
2026 048-243-000 ENCUMBRANCES	.00
2026 048-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

.00

FUND EQUITY:

FUND BALANCE	7,436.09-
REALIZED REVENUE	352,055.39-
LESS EXPENDITURES	74,773.27

TOTAL FUND EQUITY

284,718.21-

TOTAL LIABILITIES/FUND EQUITY

284,718.21-

YEAR-TO-DATE

ASSETS:

2026 049-101-000 CASH-DA RLEA GRANT	174,088.09	
2026 049-101-001 CASH-VICTIM ASSISTANCE GRANT	49,096.29	
2026 049-101-002 CASH - VAC DONATIONS	985.00	
2026 049-101-100 UNDEPOSITED FUNDS	.00	
2026 049-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	27,088.99	
2026 049-171-000 ESTIMATED REVENUES	.00	
2026 049-171-100 BUDGET FUND BALANCE	.00	

TOTAL ASSETS

251,258.37

251,258.37

LIABILITIES:

2026 049-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2026 049-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 049-203-002 SALARIES PAYABLE	.00	
2026 049-207-004 DUE TO OTHER FUNDS	.00	
2026 049-225-000 DEFERRED REVENUE	61,167.83-	
2026 049-241-000 APPROPRIATIONS	.00	
2026 049-243-000 ENCUMBRANCES	.00	
2026 049-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES

61,167.83-

FUND EQUITY:

FUND BALANCE	56,781.04-	
REALIZED REVENUE	186,229.97-	
LESS EXPENDITURES	52,920.47	

TOTAL FUND EQUITY

190,090.54-

TOTAL LIABILITIES/FUND EQUITY

251,258.37-

YEAR-TO-DATE

ASSETS:

2026 050-101-000 CASH - CDBG 24-065-114-E927	33,459.57-
2026 050-171-000 ESTIMATED REVENUES	.00
2026 050-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	33,459.57-
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LIABILITIES:

2026 050-202-000 ACCOUNTS PAYABLE - GENERAL	.00
2026 050-207-004 DUE TO OTHER FUNDS	.00
2026 050-241-000 APPROPRIATIONS	.00
2026 050-243-000 ENCUMBRANCES	.00
2026 050-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES	.00
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FUND EQUITY:

FUND BALANCE	33,421.85
REALIZED REVENUE	33,421.85-
LESS EXPENDITURES	33,459.57

TOTAL FUND EQUITY	33,459.57
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TOTAL LIABILITIES/FUND EQUITY	33,459.57
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YEAR-TO-DATE

ASSETS:

2026 060-101-000 CASH-DEBT SERVICE FUND	93,749.10	
2026 060-101-003 CASH-DEBT SERVICE TEXPOOL	.00	
2026 060-101-000 UNDEPOSITED FUNDS	.00	
2026 060-105-000 TAXES RECEIVABLE	31,324.01	
2026 060-105-099 TAXES REC-ALLOWANCE	19,756.69-	
2026 060-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 060-171-000 ESTIMATED REVENUES	.00	
2026 060-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS

105,316.42

105,316.42

LIABILITIES:

2026 060-202-000 ACCOUNTS PAYABLE	.00	
2026 060-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 060-203-002 SALARIES PAYABLE	.00	
2026 060-207-000 DUE TO GENERAL FUND	.00	
2026 060-225-001 DEFERRED REVENUES	9,762.04-	
2026 060-241-000 APPROPRIATIONS	.00	
2026 060-241-100 BUDGETED FUND BALANCE	.00	
2026 060-243-000 ENCUMBRANCES	.00	
2026 060-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES

9,762.04-

FUND EQUITY:

FUND BALANCE	25,823.75-	
REALIZED REVENUE	69,730.63-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY

95,554.38-

TOTAL LIABILITIES/FUND EQUITY

105,316.42-

YEAR-TO-DATE

ASSETS:

2026 070-101-000 CASH-COMB TAX&REVENUE CO-2012	802,012.51
2026 070-101-011 CASH-TIME DEPOSITS	.00
2026 070-101-100 UNDEPOSITED FUNDS	.00
2026 070-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 070-135-000 DEFERRED EXPENDITURES	.00
2026 070-171-000 ESTIMATED REVENUES	.00
2026 070-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

802,012.51	802,012.51
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LIABILITIES:

2026 070-202-000 ACCOUNTS PAYABLE	1,046.82
2026 070-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 070-203-002 SALARIES PAYABLE	.00
2026 070-207-000 DUE TO GENERAL FUND	24,638.58
2026 070-225-001 DEFERRED REVENUE	.00
2026 070-241-000 APPROPRIATIONS	.00
2026 070-241-100 BUDGETED FUND BALANCE	.00
2026 070-243-000 ENCUMBRANCES	56,817.48
2026 070-244-000 RESERVE FOR ENCUMBRANCES	56,817.48

TOTAL LIABILITIES

25,685.40	
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FUND EQUITY:

FUND BALANCE	854,056.84
REALIZED REVENUE	6,281.40
LESS EXPENDITURES	84,011.13

TOTAL FUND EQUITY

776,327.11	
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TOTAL LIABILITIES/FUND EQUITY

802,012.51	
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MADISON COUNTY
TRIAL BALANCE SHEET - STATE TRUST FUND
DECEMBER

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YEAR-TO-DATE

ASSETS:

2026 080-101-000 CASH-STATE TRUST FUND	33,892.40
2026 080-101-100 UNDEPOSITED FUNDS	.00
2026 080-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00
2026 080-131-000 DUE FROM GENERAL FUND	.00
2026 080-135-000 DEFERRED EXPENDITURES	.00
2026 080-171-000 ESTIMATED REVENUES	.00
2026 080-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS

33,892.40

33,892.40

LIABILITIES:

2026 080-202-000 ACCOUNTS PAYABLE	949.38-
2026 080-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00
2026 080-203-002 SALARIES PAYABLE	.00
2026 080-207-000 DUE TO GENERAL FUND	6,555.45-
2026 080-207-001 DUE TO STATE	.00
2026 080-207-002 DUE TO CO CLERK	44.00-
2026 080-230-000 OUT OF BALANCE	.00
2026 080-241-000 APPROPRIATIONS	.00
2026 080-241-100 BUDGETED FUND BALANCE	.00
2026 080-243-000 ENCUMBRANCES	.00
2026 080-244-000 RESERVE FOR ENCUMBRANCES	.00

TOTAL LIABILITIES

7,548.83-

FUND EQUITY:

FUND BALANCE	40,712.62-
REALIZED REVENUE	30,127.12-
LESS EXPENDITURES	44,496.17

TOTAL FUND EQUITY

26,343.57-

TOTAL LIABILITIES/FUND EQUITY

33,892.40-

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MADISON COUNTY
TRIAL BALANCE SHEET - CUSTODIAL ACCOUNTS
DECEMBER

GELL16 PAGE 34

YEAR-TO-DATE

ASSETS:

2026 081-101-003 INMATE COMMISSARY

.00

TOTAL ASSETS

.00

.00