

RUSSELL INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 5

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	3,950,435.56	8,113,000.50
		TOTAL ASSETS	3,950,435.56	8,113,000.50
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	22,286.52	.00
10	7603	PURCHASE OBLIGATIONS	-2,734.10	1,144.55
		TOTAL LIABILITIES	19,552.42	1,144.55
FUND BALANCE				
10	6302	REVENUES CONTROL	-5,400,997.35	-14,214,130.80
10	7602	EXPENDITURES CONTROL	1,428,275.27	6,287,911.62
10	8753	ASSIGNED-PURCH OBL - CURRENT	2,734.10	-1,144.55
10	8757	ASSIGNED - OTHER	.00	-186,781.32
		TOTAL FUND BALANCE	-3,969,987.98	-8,114,145.05
		TOTAL LIABILITIES + FUND BALANCE	-3,950,435.56	-8,113,000.50

BALANCE SHEET FOR 2023 5

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-60,471.15	319,225.10
		TOTAL ASSETS	-60,471.15	319,225.10
FUND BALANCE				
20	6302	REVENUES CONTROL	-234,665.11	-1,438,499.56
20	7602	EXPENDITURES CONTROL	295,136.26	1,119,274.46
		TOTAL FUND BALANCE	60,471.15	-319,225.10
		TOTAL LIABILITIES + FUND BALANCE	60,471.15	-319,225.10

BALANCE SHEET FOR 2023 5

FUND: 21 SPECIAL REV FUND-DIST ACT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	-11,334.35	96,416.04
		TOTAL ASSETS	-11,334.35	96,416.04
FUND BALANCE				
21	6302	REVENUES CONTROL	-3,592.67	-123,325.01
21	7602	EXPENDITURES CONTROL	14,927.02	26,908.97
		TOTAL FUND BALANCE	11,334.35	-96,416.04
		TOTAL LIABILITIES + FUND BALANCE	11,334.35	-96,416.04

BALANCE SHEET FOR 2023 5

FUND: 25 SPECIAL REV FUND - STUDENT ACT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
25	6101	CASH IN BANK	.00	198,931.57
		TOTAL ASSETS	.00	198,931.57
FUND BALANCE				
25	8737	RESTRICTED - OTHER	.00	-198,931.57
		TOTAL FUND BALANCE	.00	-198,931.57
		TOTAL LIABILITIES + FUND BALANCE	.00	-198,931.57

BALANCE SHEET FOR 2023 5

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	551,577.21
		TOTAL ASSETS	.00	551,577.21
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-105,382.00
31	8734	REST FOR SFCC ESCROW-PRIOR OFF	.00	-125,437.78
31	8737	RESTRICTED - OTHER	.00	-128,015.38
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-192,742.05
		TOTAL FUND BALANCE	.00	-551,577.21
		TOTAL LIABILITIES + FUND BALANCE	.00	-551,577.21

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	370,065.00	712,740.68
		TOTAL ASSETS	370,065.00	712,740.68
FUND BALANCE				
32	6302	REVENUES CONTROL	-446,320.00	-764,793.00
32	7602	EXPENDITURES CONTROL	76,255.00	259,525.50
32	8737	RESTRICTED - OTHER	.00	-83,939.56
32	8738	RESTRICTED FOR SFCC - CURRENT	.00	-123,533.62
		TOTAL FUND BALANCE	-370,065.00	-712,740.68
		TOTAL LIABILITIES + FUND BALANCE	-370,065.00	-712,740.68

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8273	CASH IN BANK	.00	53,682.99
36	6101	8362	CASH IN BANK	.00	-63,358.21
36	6101	8363	CASH IN BANK	2,465.30	587,749.84
	TOTAL ASSETS			2,465.30	578,074.62
FUND BALANCE					
36	6302		REVENUES CONTROL	.00	-746,501.45
36	7602		EXPENDITURES CONTROL	-2,465.30	222,109.82
36	8735		Restricted-Fut Const Projects	.00	-53,682.99
	TOTAL FUND BALANCE			-2,465.30	-578,074.62
	TOTAL LIABILITIES + FUND BALANCE			-2,465.30	-578,074.62

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BALANCE SHEET FOR 2023 5

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	46,050.00	.00
		TOTAL ASSETS	46,050.00	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-76,255.00	-259,525.50
40	7602	EXPENDITURES CONTROL	30,205.00	289,313.12
40	8736	RESTRICTED - DEBT SERVICE	.00	-29,787.62
		TOTAL FUND BALANCE	-46,050.00	.00
		TOTAL LIABILITIES + FUND BALANCE	-46,050.00	.00

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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
011510	6101	CASH IN BANK	.00	100.00
030510	6101	CASH IN BANK	.00	50.00
050510	6101	CASH IN BANK	.00	100.00
060510	6101	CASH IN BANK	.00	100.00
51	6101	CASH IN BANK	-18,120.38	460,399.46
51	6171	INVENTORIES FOR CONSUMPTION	.00	10,624.80
51	64000	Def Outflows of Resources-OPEB	.00	134,134.27
51	6400P	Def Outflow of Res-Pension	.00	119,402.11
TOTAL ASSETS			-18,120.38	724,910.64
LIABILITIES				
51	75410	UNFUNDED PENSION LIAB-OPEB	.00	-237,562.65
51	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-784,062.78
51	77000	Def Inflow of Res-OPEB	.00	-126,338.57
51	7700P	Def Inflow of Res-Pension	.00	-130,377.61
TOTAL LIABILITIES			.00	-1,278,341.61
FUND BALANCE				
51	6302	REVENUES CONTROL	-126,284.97	-912,081.54
51	7602	EXPENDITURES CONTROL	144,405.35	440,707.28
51	87370	Restricted-OPEB Enterprise FD	.00	229,766.95
51	8737P	RESTRICTED-OTHER (PENSION)	.00	795,038.28
TOTAL FUND BALANCE			18,120.38	553,430.97
TOTAL LIABILITIES + FUND BALANCE			18,120.38	-724,910.64

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BALANCE SHEET FOR 2023 5

FUND: 52 RUSSELL IND CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	-116.61	99,536.54
52	64000	Def Outflows of Resources-OPEB	.00	13,052.29
52	6400P	Def Outflow of Res-Pension	.00	67,308.59
	TOTAL ASSETS		-116.61	179,897.42
LIABILITIES				
52	75410	UNFUNDED PENSION LIAB-OPEB	.00	-22,829.73
52	7541P	UNFUNDED PENSION LIAB-PENSION	.00	-310,947.07
52	77000	Def Inflow of Res-OPEB	.00	-18,758.50
52	7700P	Def Inflow of Res-Pension	.00	-6,448.79
	TOTAL LIABILITIES		.00	-358,984.09
FUND BALANCE				
52	6302	REVENUES CONTROL	-14,454.50	-164,056.55
52	7602	EXPENDITURES CONTROL	14,571.11	64,520.01
52	87370	Restricted-OPEB Enterprise FD	.00	28,535.94
52	8737P	RESTRICTED-OTHER (PENSION)	.00	250,087.27
	TOTAL FUND BALANCE		116.61	179,086.67
	TOTAL LIABILITIES + FUND BALANCE		116.61	-179,897.42

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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	460,687.65
80	6211	LAND IMPROVEMENTS	.00	2,365,070.26
80	6212	A/D - LAND IMPROVEMENTS	.00	-1,721,105.78
80	6221	BUILDINGS & IMPROVEMENTS	.00	35,850,140.81
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-14,589,175.66
80	6231	TECHNOLOGY EQUIPMENT	.00	3,074,219.22
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,768,488.08
80	6241	VEHICLES	.00	2,170,628.66
80	6242	A/D VEHICLES	.00	-1,851,956.46
80	6251	GENERAL EQUIPMENT	.00	1,097,827.81
80	6252	A/D - MACHINERY & EQUIPMENT	.00	-848,914.33
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	18,530.25
80	6271	INFRASTRUCTURE	.00	888,653.22
80	6272	A/D INFRASTRUCTURE	.00	-333,779.05
	TOTAL ASSETS		.00	23,812,338.52
FUND BALANCE				
80	8710	INVESTMENT IN GOV'T ASSETS	.00	-23,812,338.52
	TOTAL FUND BALANCE		.00	-23,812,338.52
	TOTAL LIABILITIES + FUND BALANCE		.00	-23,812,338.52

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6211	LAND IMPROVEMENTS	.00	2,350.00
81	6212	A/D - LAND IMPROVEMENTS	.00	-2,007.18
81	6231	TECHNOLOGY EQUIPMENT	.00	27,248.24
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-27,248.24
81	6251	GENERAL EQUIPMENT	.00	658,853.46
81	6252	A/D - MACHINERY & EQUIPMENT	.00	-583,180.26
	TOTAL ASSETS		.00	76,016.02
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-76,016.02
	TOTAL FUND BALANCE		.00	-76,016.02
	TOTAL LIABILITIES + FUND BALANCE		.00	-76,016.02

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