

RUSSELL INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

| FUND: 1 GENERAL FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------|------|---|--------------------------|----------------------|
| ASSETS | | | | |
| 10 | 6101 | CASH IN BANK | -117,913.71 | 8,015,180.51 |
| | | TOTAL ASSETS | -117,913.71 | 8,015,180.51 |
| LIABILITIES | | | | |
| 10 | 7461 | ACCR SALARIES & BENEFIT PAYABLE | 1,122.96 | -21,865.76 |
| 10 | 7603 | PURCHASE OBLIGATIONS | .00 | 1,144.55 |
| | | TOTAL LIABILITIES | 1,122.96 | -20,721.21 |
| FUND BALANCE | | | | |
| 10 | 6302 | REVENUES CONTROL | -1,104,177.81 | -15,318,308.61 |
| 10 | 7602 | EXPENDITURES CONTROL | 1,220,968.56 | 7,511,775.18 |
| 10 | 8753 | ASSIGNED-PURCH OBL - CURRENT | .00 | -1,144.55 |
| 10 | 8757 | ASSIGNED - OTHER | .00 | -186,781.32 |
| | | TOTAL FUND BALANCE | 116,790.75 | -7,994,459.30 |
| | | TOTAL LIABILITIES + FUND BALANCE | 117,913.71 | -8,015,180.51 |

BALANCE SHEET FOR 2023 6

| FUND: 2 SPECIAL REVENUE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|-------------------------|----|----------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| | 20 | 6101 CASH IN BANK | 22,309.74 | 321,441.12 |
| | | TOTAL ASSETS | 22,309.74 | 321,441.12 |
| FUND BALANCE | | | | |
| | 20 | 6302 REVENUES CONTROL | -297,896.88 | -1,736,396.44 |
| | 20 | 7602 EXPENDITURES CONTROL | 275,587.14 | 1,414,955.32 |
| | | TOTAL FUND BALANCE | -22,309.74 | -321,441.12 |
| | | TOTAL LIABILITIES + FUND BALANCE | -22,309.74 | -321,441.12 |

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BALANCE SHEET FOR 2023 6

| FUND: 21 SPECIAL REV FUND-DIST ACT FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|-----------------------|-----------------|
| ASSETS | | | | |
| 21 | 6101 | CASH IN BANK | -7,449.09 | 88,966.95 |
| | | TOTAL ASSETS | -7,449.09 | 88,966.95 |
| FUND BALANCE | | | | |
| 21 | 6302 | REVENUES CONTROL | -3,478.14 | -126,803.15 |
| 21 | 7602 | EXPENDITURES CONTROL | 10,927.23 | 37,836.20 |
| | | TOTAL FUND BALANCE | 7,449.09 | -88,966.95 |
| | | TOTAL LIABILITIES + FUND BALANCE | 7,449.09 | -88,966.95 |

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BALANCE SHEET FOR 2023 6

| FUND: 25 SPECIAL REV FUND - STUDENT ACT | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---|------|----------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 25 | 6101 | CASH IN BANK | -40,768.68 | 158,162.89 |
| | | TOTAL ASSETS | -40,768.68 | 158,162.89 |
| FUND BALANCE | | | | |
| 25 | 6302 | REVENUES CONTROL | -244,335.08 | -244,335.08 |
| 25 | 7602 | EXPENDITURES CONTROL | 285,103.76 | 285,103.76 |
| 25 | 8737 | RESTRICTED - OTHER | .00 | -198,931.57 |
| | | TOTAL FUND BALANCE | 40,768.68 | -158,162.89 |
| | | TOTAL LIABILITIES + FUND BALANCE | 40,768.68 | -158,162.89 |

BALANCE SHEET FOR 2023 6

| 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 |

BALANCE SHEET FOR 2023 6

| FUND: 320 BUILDING FUND (5 CENT LEVY) | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------------|----|------------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| | 32 | 6101 CASH IN BANK | -31,252.62 | 681,488.06 |
| | | TOTAL ASSETS | -31,252.62 | 681,488.06 |
| FUND BALANCE | | | | |
| | 32 | 6302 REVENUES CONTROL | .00 | -764,793.00 |
| | 32 | 7602 EXPENDITURES CONTROL | 31,252.62 | 290,778.12 |
| | 32 | 8737 RESTRICTED - OTHER | .00 | -83,939.56 |
| | 32 | 8738 RESTRICTED FOR SFCC - CURRENT | .00 | -123,533.62 |
| | | TOTAL FUND BALANCE | 31,252.62 | -681,488.06 |
| | | TOTAL LIABILITIES + FUND BALANCE | 31,252.62 | -681,488.06 |

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BALANCE SHEET FOR 2023 6

| 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 | -1,582.30 | 586,167.54 |
| TOTAL ASSETS | | | | -1,582.30 | 576,492.32 |
| FUND BALANCE | | | | | |
| 36 | 6302 | | REVENUES CONTROL | .00 | -746,501.45 |
| 36 | 7602 | | EXPENDITURES CONTROL | 1,582.30 | 223,692.12 |
| 36 | 8735 | | Restricted-Fut Const Projects | .00 | -53,682.99 |
| TOTAL FUND BALANCE | | | | 1,582.30 | -576,492.32 |
| TOTAL LIABILITIES + FUND BALANCE | | | | 1,582.30 | -576,492.32 |

RUSSELL INDEPENDENT SCHOOLS



BALANCE SHEET FOR 2023 6

| FUND: 400 DEBT SERVICE FUND | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|----------------------------------|------|---------------------------|--------------------------|--------------------|
| FUND BALANCE | | | | |
| 40 | 6302 | REVENUES CONTROL | -31,252.62 | -290,778.12 |
| 40 | 7602 | EXPENDITURES CONTROL | 31,252.62 | 320,565.74 |
| 40 | 8736 | RESTRICTED - DEBT SERVICE | .00 | -29,787.62 |
| TOTAL FUND BALANCE | | | .00 | .00 |
| TOTAL LIABILITIES + FUND BALANCE | | | .00 | .00 |

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BALANCE SHEET FOR 2023 6

| 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 | -5,339.70 | 455,059.76 |
| 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 | | | -5,339.70 | 719,570.94 |
| 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 | -108,360.17 | -1,020,441.71 |
| 51 | 7602 | EXPENDITURES CONTROL | 113,699.87 | 554,407.15 |
| 51 | 87370 | Restricted-OPEB Enterprise FD | .00 | 229,766.95 |
| 51 | 8737P | RESTRICTED-OTHER (PENSION) | .00 | 795,038.28 |
| TOTAL FUND BALANCE | | | 5,339.70 | 558,770.67 |
| TOTAL LIABILITIES + FUND BALANCE | | | 5,339.70 | -719,570.94 |

RUSSELL INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

| FUND: 52 RUSSELL IND CHILD CARE | | | NET CHANGE FOR PERIOD | ACCOUNT BALANCE |
|---------------------------------|---|--------------------------------|--------------------------|--------------------|
| ASSETS | | | | |
| 52 | 6101 | CASH IN BANK | 333.51 | 99,870.05 |
| 52 | 64000 | Def Outflows of Resources-OPEB | .00 | 13,052.29 |
| 52 | 6400P | Def Outflow of Res-Pension | .00 | 67,308.59 |
| | TOTAL ASSETS | | 333.51 | 180,230.93 |
| 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 | -14,393.50 | -178,450.05 |
| 52 | 7602 | EXPENDITURES CONTROL | 14,059.99 | 78,580.00 |
| 52 | 87370 | Restricted-OPEB Enterprise FD | .00 | 28,535.94 |
| 52 | 8737P | RESTRICTED-OTHER (PENSION) | .00 | 250,087.27 |
| | TOTAL FUND BALANCE | | -333.51 | 178,753.16 |
| | TOTAL LIABILITIES + FUND BALANCE | | -333.51 | -180,230.93 |

RUSSELL INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

| 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 |

RUSSELL INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 6

| 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 |

** END OF REPORT - Generated by Dennis C. Chambers **