

RUSSELL INDEPENDENT SCHOOLS

BALANCE SHEET FOR 2023 10

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-642,728.39	6,983,960.25
		TOTAL ASSETS	-642,728.39	6,983,960.25
LIABILITIES				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-92.00	-21,274.17
10	7603	PURCHASE OBLIGATIONS	-16,534.79	10,841.04
		TOTAL LIABILITIES	-16,626.79	-10,433.13
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,139,268.35	-20,276,794.19
10	7602	EXPENDITURES CONTROL	1,782,088.74	13,500,889.43
10	8753	ASSIGNED-PURCH OBL - CURRENT	16,534.79	-10,841.04
10	8757	ASSIGNED - OTHER	.00	-186,781.32
		TOTAL FUND BALANCE	659,355.18	-6,973,527.12
		TOTAL LIABILITIES + FUND BALANCE	642,728.39	-6,983,960.25

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	265,745.33	554,162.75
		TOTAL ASSETS	265,745.33	554,162.75
LIABILITIES				
20	7603	PURCHASE OBLIGATIONS	-3,717.58	1,672.98
		TOTAL LIABILITIES	-3,717.58	1,672.98
FUND BALANCE				
20	6302	REVENUES CONTROL	-577,900.50	-3,402,991.55
20	7602	EXPENDITURES CONTROL	312,155.17	2,848,828.80
20	8753	ASSIGNED-PURCH OBL - CURRENT	3,717.58	-1,672.98
		TOTAL FUND BALANCE	-262,027.75	-555,835.73
		TOTAL LIABILITIES + FUND BALANCE	-265,745.33	-554,162.75

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FUND: 21 SPECIAL REV FUND-DIST ACT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	10,793.85	107,367.28
		TOTAL ASSETS	10,793.85	107,367.28
LIABILITIES				
21	7603	PURCHASE OBLIGATIONS	110.00	110.00
		TOTAL LIABILITIES	110.00	110.00
FUND BALANCE				
21	6302	REVENUES CONTROL	-13,633.81	-149,406.87
21	7602	EXPENDITURES CONTROL	2,839.96	42,039.59
21	8753	ASSIGNED-PURCH OBL - CURRENT	-110.00	-110.00
		TOTAL FUND BALANCE	-10,903.85	-107,477.28
		TOTAL LIABILITIES + FUND BALANCE	-10,793.85	-107,367.28

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

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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	-52,961.00	180,436.38
		TOTAL ASSETS	-52,961.00	180,436.38
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-105,382.00
31	7602	EXPENDITURES CONTROL	52,961.00	371,140.83
31	8737	RESTRICTED - OTHER	.00	-128,015.38
31	8770	UNASSIGNED FUND BALANCE	.00	-318,179.83
		TOTAL FUND BALANCE	52,961.00	-180,436.38
		TOTAL LIABILITIES + FUND BALANCE	52,961.00	-180,436.38

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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	32	6101 CASH IN BANK	-27,925.00	240,736.71
		TOTAL ASSETS	-27,925.00	240,736.71
FUND BALANCE				
	32	6302 REVENUES CONTROL	.00	-764,793.00
	32	7602 EXPENDITURES CONTROL	27,925.00	731,529.47
	32	8737 RESTRICTED - OTHER	.00	-83,939.56
	32	8770 UNASSIGNED FUND BALANCE	.00	-123,533.62
		TOTAL FUND BALANCE	27,925.00	-240,736.71
		TOTAL LIABILITIES + FUND BALANCE	27,925.00	-240,736.71

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FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8258	CASH IN BANK	.00	2,655,984.13
36	6101	8363	CASH IN BANK	.00	42,274.05
	TOTAL ASSETS			.00	2,698,258.18
FUND BALANCE					
36	6302		REVENUES CONTROL	.00	-3,533,989.39
36	7602		EXPENDITURES CONTROL	.00	889,414.20
36	8735		Restricted-Fut Const Projects	.00	-53,682.99
	TOTAL FUND BALANCE			.00	-2,698,258.18
TOTAL LIABILITIES + FUND BALANCE				.00	-2,698,258.18

BALANCE SHEET FOR 2023 10

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	5,650.00	.00
		TOTAL ASSETS	5,650.00	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-27,925.00	-607,995.85
40	7602	EXPENDITURES CONTROL	22,275.00	637,783.47
40	8736	RESTRICTED - DEBT SERVICE	.00	-29,787.62
		TOTAL FUND BALANCE	-5,650.00	.00
		TOTAL LIABILITIES + FUND BALANCE	-5,650.00	.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	275.02	475,318.15
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			275.02	739,829.33
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	-155,348.81	-1,545,072.66
51	7602	EXPENDITURES CONTROL	155,073.79	1,058,779.71
51	87370	Restricted-OPEB Enterprise FD	.00	229,766.95
51	8737P	RESTRICTED-OTHER (PENSION)	.00	795,038.28
TOTAL FUND BALANCE			-275.02	538,512.28
TOTAL LIABILITIES + FUND BALANCE			-275.02	-739,829.33

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FUND: 52 RUSSELL IND CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
52	6101	CASH IN BANK	2,449.22	117,883.77
52	64000	Def Outflows of Resources-OPEB	.00	13,052.29
52	6400P	Def Outflow of Res-Pension	.00	67,308.59
	TOTAL ASSETS		2,449.22	198,244.65
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	-15,156.00	-253,260.55
52	7602	EXPENDITURES CONTROL	12,706.78	135,376.78
52	87370	Restricted-OPEB Enterprise FD	.00	28,535.94
52	8737P	RESTRICTED-OTHER (PENSION)	.00	250,087.27
	TOTAL FUND BALANCE		-2,449.22	160,739.44
	TOTAL LIABILITIES + FUND BALANCE		-2,449.22	-198,244.65

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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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BALANCE SHEET FOR 2023 10

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 **