

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	145,429.47	5,197,601.82
10	6130	INTERFUND RECEIVABLES	-97,784.41	.00
10	6153	ACCOUNTS RECEIVABLE	-135,095.99	.00
	<b>TOTAL ASSETS</b>		<b>-87,450.93</b>	<b>5,197,601.82</b>
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	108,944.49	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	90,095.56	-60,830.48
	<b>TOTAL LIABILITIES</b>		<b>199,040.05</b>	<b>-60,830.48</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-5,616,696.94	-5,616,696.94
10	7602	EXPENDITURES CONTROL	678,838.92	678,838.92
10	8741	COMMITTED- SBDM CARRY FWD	145,654.62	.00
10	8757	ASSIGNED - OTHER	.00	-198,913.32
10	8770	UNASSIGNED FUND BALANCE	4,680,614.28	.00
	<b>TOTAL FUND BALANCE</b>		<b>-111,589.12</b>	<b>-5,136,771.34</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>87,450.93</b>	<b>-5,197,601.82</b>

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## BALANCE SHEET FOR 2024 1

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	529,944.85	529,944.85
20	6153	ACCOUNTS RECEIVABLE	-524,815.00	.00
		<b>TOTAL ASSETS</b>	<b>5,129.85</b>	<b>529,944.85</b>
<b>LIABILITIES</b>				
20	7400	INTERFUND PAYABLES	97,784.41	.00
20	7421	ACCOUNTS PAYABLE	971.37	.00
20	7481	DEFERRED REVENUE	426,059.22	.00
20	7603	PURCHASE OBLIGATIONS	-1,175.02	.00
		<b>TOTAL LIABILITIES</b>	<b>523,639.98</b>	<b>.00</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-570,635.15	-570,635.15
20	7602	EXPENDITURES CONTROL	40,690.30	40,690.30
20	8753	ASSIGNED-PURCH OBL - CURRENT	1,175.02	.00
20	8755	ASSIGNED-PURCH OBL - PRD 13/YE	-1,175.02	.00
20	8770	UNASSIGNED FUND BALANCE	1,175.02	.00
		<b>TOTAL FUND BALANCE</b>	<b>-528,769.83</b>	<b>-529,944.85</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>-5,129.85</b>	<b>-529,944.85</b>

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## BALANCE SHEET FOR 2024 1

FUND: 21 SPECIAL REV FUND-DIST ACT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	196.62	122,770.29
		TOTAL ASSETS	196.62	122,770.29
FUND BALANCE				
21	6302	REVENUES CONTROL	-122,770.29	-122,770.29
21	8740	COMMITTED FUND BALANCE	122,573.67	.00
		TOTAL FUND BALANCE	-196.62	-122,770.29
		TOTAL LIABILITIES + FUND BALANCE	-196.62	-122,770.29

# RUSSELL INDEPENDENT SCHOOLS



## BALANCE SHEET FOR 2024 1

FUND: 25 SPECIAL REV FUND - STUDENT ACT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	25	6101 CASH IN BANK	.00	206,536.31
		TOTAL ASSETS	.00	206,536.31
FUND BALANCE				
	25	8737 RESTRICTED - OTHER	.00	-206,536.31
		TOTAL FUND BALANCE	.00	-206,536.31
		TOTAL LIABILITIES + FUND BALANCE	.00	-206,536.31

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## BALANCE SHEET FOR 2024 1

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	96,750.00	289,062.91
		TOTAL ASSETS	96,750.00	289,062.91
FUND BALANCE				
31	6302	REVENUES CONTROL	-96,750.00	-96,750.00
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-192,312.91
		TOTAL FUND BALANCE	-96,750.00	-289,062.91
		TOTAL LIABILITIES + FUND BALANCE	-96,750.00	-289,062.91

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## BALANCE SHEET FOR 2024 1

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	263,428.00	660,677.18
	TOTAL ASSETS		263,428.00	660,677.18
FUND BALANCE				
32	6302	REVENUES CONTROL	-263,428.00	-263,428.00
32	8738	RESTRICTED FOR SFCC - CURRENT	.00	-397,249.18
	TOTAL FUND BALANCE		-263,428.00	-660,677.18
	TOTAL LIABILITIES + FUND BALANCE		-263,428.00	-660,677.18

## BALANCE SHEET FOR 2024 1

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8258	CASH IN BANK	-3,525.00	1,722,403.94
36	6101	8363	CASH IN BANK	.00	42,274.05
	TOTAL ASSETS			-3,525.00	1,764,677.99
LIABILITIES					
36	7421		ACCOUNTS PAYABLE	3,525.00	.00
	TOTAL LIABILITIES			3,525.00	.00
FUND BALANCE					
36	8735		Restricted-Fut Const Projects	.00	-1,764,677.99
	TOTAL FUND BALANCE			.00	-1,764,677.99
	TOTAL LIABILITIES + FUND BALANCE			3,525.00	-1,764,677.99

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## BALANCE SHEET FOR 2024 1

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
	40	6101 CASH IN BANK	-29,772.97	-29,772.97
		TOTAL ASSETS	-29,772.97	-29,772.97
FUND BALANCE				
	40	7602 EXPENDITURES CONTROL	29,772.97	29,772.97
		TOTAL FUND BALANCE	29,772.97	29,772.97
		TOTAL LIABILITIES + FUND BALANCE	29,772.97	29,772.97



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## BALANCE SHEET FOR 2024 1

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101	CASH IN BANK	7,825.78	416,408.44
51	6153	ACCOUNTS RECEIVABLE	-7,126.58	.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	17,693.51
51	64000	Def Outflows of Resources-OPEB	.00	134,134.27
51	6400P	Def Outflow of Res-Pension	.00	119,402.11
<b>TOTAL ASSETS</b>			<b>699.20</b>	<b>687,638.33</b>
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	250.00	.00
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
<b>TOTAL LIABILITIES</b>			<b>250.00</b>	<b>-1,278,341.61</b>
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-434,101.95	-434,101.95
51	87370	Restricted-OPEB Enterprise FD	.00	229,766.95
51	8737P	RESTRICTED-OTHER (PENSION)	.00	795,038.28
51	8739	RESTRICTED-NET ASSETS(FD SVC)	433,152.75	.00
<b>TOTAL FUND BALANCE</b>			<b>-949.20</b>	<b>590,703.28</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-699.20</b>	<b>-687,638.33</b>

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

FUND: 52 RUSSELL IND CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-2,527.40	115,703.38
52	64000	Def Outflows of Resources-OPEB	.00	13,052.29
52	6400P	Def Outflow of Res-Pension	.00	67,308.59
	<b>TOTAL ASSETS</b>		<b>-2,527.40</b>	<b>196,064.26</b>
<b>LIABILITIES</b>				
52	7421	ACCOUNTS PAYABLE	66.88	.00
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
	<b>TOTAL LIABILITIES</b>		<b>66.88</b>	<b>-358,984.09</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-118,163.90	-118,163.90
52	7602	EXPENDITURES CONTROL	2,460.52	2,460.52
52	87370	Restricted-OPEB Enterprise FD	.00	28,535.94
52	8737P	RESTRICTED-OTHER (PENSION)	.00	250,087.27
52	8739	RESTRICTED-NET ASSETS	118,163.90	.00
	<b>TOTAL FUND BALANCE</b>		<b>2,460.52</b>	<b>162,919.83</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>2,527.40</b>	<b>-196,064.26</b>

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

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	-1,759,244.42
80	6221	BUILDINGS & IMPROVEMENTS	.00	36,572,898.46
80	6222	A/D - BUILDINGS & IMPROVEMENTS	.00	-15,463,909.92
80	6231	TECHNOLOGY EQUIPMENT	.00	3,114,963.10
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-2,879,689.87
80	6241	VEHICLES	.00	2,170,628.66
80	6242	A/D VEHICLES	.00	-1,920,019.34
80	6251	GENERAL EQUIPMENT	.00	1,109,689.01
80	6252	A/D - MACHINERY & EQUIPMENT	.00	-894,573.10
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	1,065,705.95
80	6271	INFRASTRUCTURE	.00	888,653.22
80	6272	A/D INFRASTRUCTURE	.00	-378,211.71
	TOTAL ASSETS		.00	24,452,647.95
FUND BALANCE				
80	8710	INVESTMENT IN GOV'T ASSETS	.00	-24,452,647.95
	TOTAL FUND BALANCE		.00	-24,452,647.95
	TOTAL LIABILITIES + FUND BALANCE		.00	-24,452,647.95

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 1

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	-2,124.72
81	6231	TECHNOLOGY EQUIPMENT	.00	27,248.24
81	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-27,248.24
81	6251	GENERAL EQUIPMENT	.00	700,000.46
81	6252	A/D - MACHINERY & EQUIPMENT	.00	-596,036.39
	TOTAL ASSETS		.00	104,189.35
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-104,189.35
	TOTAL FUND BALANCE		.00	-104,189.35
	TOTAL LIABILITIES + FUND BALANCE		.00	-104,189.35

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