

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 2

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101	CASH IN BANK	-3,510.89	5,194,090.93
		<b>TOTAL ASSETS</b>	<b>-3,510.89</b>	<b>5,194,090.93</b>
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	41,986.59	-18,843.89
10	7475	CERS WITHHELD PAYABLE	-342.57	-342.57
		<b>TOTAL LIABILITIES</b>	<b>41,644.02</b>	<b>-19,186.46</b>
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-969,154.80	-6,585,851.74
10	7602	EXPENDITURES CONTROL	931,021.67	1,609,860.59
10	8757	ASSIGNED - OTHER	.00	-198,913.32
		<b>TOTAL FUND BALANCE</b>	<b>-38,133.13</b>	<b>-5,174,904.47</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>3,510.89</b>	<b>-5,194,090.93</b>

## BALANCE SHEET FOR 2024 2

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101	CASH IN BANK	-87,655.87	442,288.98
		<b>TOTAL ASSETS</b>	<b>-87,655.87</b>	<b>442,288.98</b>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-122,885.32	-693,520.47
20	7602	EXPENDITURES CONTROL	210,541.19	251,231.49
		<b>TOTAL FUND BALANCE</b>	<b>87,655.87</b>	<b>-442,288.98</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>87,655.87</b>	<b>-442,288.98</b>

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## BALANCE SHEET FOR 2024 2

FUND: 21 SPECIAL REV FUND-DIST ACT FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
21	6101	CASH IN BANK	797.96	123,568.25
		TOTAL ASSETS	797.96	123,568.25
FUND BALANCE				
21	6302	REVENUES CONTROL	-1,317.76	-124,088.05
21	7602	EXPENDITURES CONTROL	519.80	519.80
		TOTAL FUND BALANCE	-797.96	-123,568.25
		TOTAL LIABILITIES + FUND BALANCE	-797.96	-123,568.25

## BALANCE SHEET FOR 2024 2

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

## BALANCE SHEET FOR 2024 2

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

## BALANCE SHEET FOR 2024 2

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
	32	6101 CASH IN BANK	-278,292.30	382,384.88
		<b>TOTAL ASSETS</b>	<b>-278,292.30</b>	<b>382,384.88</b>
<b>FUND BALANCE</b>				
	32	6302 REVENUES CONTROL	.00	-263,428.00
	32	7602 EXPENDITURES CONTROL	278,292.30	278,292.30
	32	8738 RESTRICTED FOR SFCC - CURRENT	.00	-397,249.18
		<b>TOTAL FUND BALANCE</b>	<b>278,292.30</b>	<b>-382,384.88</b>
		<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>278,292.30</b>	<b>-382,384.88</b>

## BALANCE SHEET FOR 2024 2

FUND: 360 CONSTRUCTION FUND				NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
36	6101	8258	CASH IN BANK	-786,071.70	936,332.24
36	6101	8363	CASH IN BANK	.00	42,274.05
	TOTAL ASSETS			-786,071.70	978,606.29
FUND BALANCE					
36	7602		EXPENDITURES CONTROL	786,071.70	786,071.70
36	8735		Restricted-Fut Const Projects	.00	-1,764,677.99
	TOTAL FUND BALANCE			786,071.70	-978,606.29
TOTAL LIABILITIES + FUND BALANCE				786,071.70	-978,606.29

## BALANCE SHEET FOR 2024 2

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	29,772.97	.00
		TOTAL ASSETS	29,772.97	.00
FUND BALANCE				
40	6302	REVENUES CONTROL	-278,292.30	-278,292.30
40	7602	EXPENDITURES CONTROL	248,519.33	278,292.30
		TOTAL FUND BALANCE	-29,772.97	.00
		TOTAL LIABILITIES + FUND BALANCE	-29,772.97	.00



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## BALANCE SHEET FOR 2024 2

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
011510	6101	CASH IN BANK	100.00	100.00
030510	6101	CASH IN BANK	50.00	50.00
050510	6101	CASH IN BANK	100.00	100.00
060510	6101	CASH IN BANK	100.00	100.00
51	6101	CASH IN BANK	-1,912.47	414,495.97
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
TOTAL ASSETS			-1,562.47	686,075.86
<b>LIABILITIES</b>				
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
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-39,140.25	-473,242.20
51	7602	EXPENDITURES CONTROL	40,702.72	40,702.72
51	87370	Restricted-OPEB Enterprise FD	.00	229,766.95
51	8737P	RESTRICTED-OTHER (PENSION)	.00	795,038.28
TOTAL FUND BALANCE			1,562.47	592,265.75
TOTAL LIABILITIES + FUND BALANCE			1,562.47	-686,075.86

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 2

FUND: 52 RUSSELL IND CHILD CARE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
52	6101	CASH IN BANK	-5,745.01	109,958.37
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>-5,745.01</b>	<b>190,319.25</b>
<b>LIABILITIES</b>				
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>.00</b>	<b>-358,984.09</b>
<b>FUND BALANCE</b>				
52	6302	REVENUES CONTROL	-6,408.00	-124,571.90
52	7602	EXPENDITURES CONTROL	12,153.01	14,613.53
52	87370	Restricted-OPEB Enterprise FD	.00	28,535.94
52	8737P	RESTRICTED-OTHER (PENSION)	.00	250,087.27
	<b>TOTAL FUND BALANCE</b>		<b>5,745.01</b>	<b>168,664.84</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>		<b>5,745.01</b>	<b>-190,319.25</b>

# RUSSELL INDEPENDENT SCHOOLS

## BALANCE SHEET FOR 2024 2

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 2

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 \*\*