

BALANCE SHEET REPORT FOR FY2025

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	67,877,770.36
TAXES RECEIVABLE	5,480,935.91
DUE TO/FROM DISTR ACTIVITY FND	329.35
DUE TO/ FROM IGNITE ACADEMY	5,634,207.28
DUE TO/ FROM FOOD SVC FND	1,291,375.75
ACCOUNTS RECEIVABLE	243,616.43
PREPAID EXPENSES	815,145.43
TOTAL ASSETS	81,343,380.51
LIABILITIES	
ACCOUNTS PAYABLE	-330,861.49
ACCRUED SALARIES AND BENEFITS	-2,247,133.42
LOCAL TAX WITHHELD PAYABLE	-1,242,397.84
FEDERAL TAX WITHHELD PAYABLE	163,996.29
FICA WITHHELD PAYABLE	-38,427.62
KY INCOME TAX WITHHOLDING	-74,513.81
INDIANA TAX WITHHOLDING	-6,707.91
OHIO TAX WITHHOLDING	20.58
KTRS WITHHELD PAYABLE	-148,467.90
CERS WITHHELD PAYABLE	-1,338,207.39
ANNUITIES WITHHOLDING	-51,639.18
SICK LEAVE PAYABLE IN PROCESS	-350,000.00
TOTAL LIABILITIES	-5,664,339.69
FUND BALANCE	
COMMITTED SICK LEAVE ESCROW	-1,258,281.00
ASSIGNED - SITE BASE CFWD	-1,230,870.08
ASSIGNED-PURCH OBL - PRD 13/YE	-4,660,574.30
ASSIGNED- NEW SCHOOL OPENINGS	-7,288,329.94
UNASSIGNED FUND BALANCE	-61,240,985.50
TOTAL FUND BALANCE FOR FUND 1	-75,679,040.82

BALANCE SHEET REPORT FOR FY2025

SPECIAL REVENUE (2)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,973,235.18
ACCOUNTS RECEIVABLE		1,668,220.20
TOTAL ASSETS		3,641,455.38
LIABILITIES		
ACCOUNTS PAYABLE		-95,218.07
UNEARNED REVENUE		-3,641,455.38
TOTAL LIABILITIES		-3,736,673.45
FUND BALANCE		
ESTIMATED REVENUES		18,008,031.05
APPROPRIATIONS		-18,008,031.05
RESTRICTED GRANTS		-3,100,329.24
ASSIGNED-PURCH OBL - PRD 13/YE		3,100,329.24
UNASSIGNED FUND BALANCE		95,218.07
TOTAL FUND BALANCE FOR FUND 2		95,218.07

BALANCE SHEET REPORT FOR FY2025

DISTRICT ACTIVITY FUNDS (22)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		1,452,228.25
INTERFUND DUE TO/FROM GEN FUND		-329.35
TOTAL ASSETS		1,451,898.90
LIABILITIES		
OTHER PAYABLES		-15,277.55
PURCHASE OBLIGATIONS		-17.07
TOTAL LIABILITIES		-15,294.62
FUND BALANCE		
RESTRICTED FUND BALANCE		5,998.00
ASSIGNED-PURCH OBL - CURRENT		17.07
ASSIGNED-PURCH OBL - PRD 13/YE		482.93
UNASSIGNED FUND BALANCE		-1,443,102.28
TOTAL FUND BALANCE FOR FUND 22		-1,436,604.28

BALANCE SHEET REPORT FOR FY2025

IGNITE INSTITUTE FUND (23)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		3,980,695.89
INTERFUND DUE TO/FROM		-4,536,739.80
ACCOUNTS RECEIVABLE		806,328.61
TOTAL ASSETS		250,284.70
LIABILITIES		
INTERFUND PAYABLES		-1,097,467.48
TOTAL LIABILITIES		-1,097,467.48
FUND BALANCE		
UNASSIGNED FUND BALANCE		847,182.78
TOTAL FUND BALANCE FOR FUND 23		847,182.78

BALANCE SHEET REPORT FOR FY2025

SCHOOL ACTIVITY FUNDS (25)		ACCOUNT BALANCE
ASSETS		
OTHER CASH ACCOUNTS		2,677,468.80
TOTAL ASSETS		2,677,468.80
FUND BALANCE		
RESTRICTED FUND BALANCE		-1.37
UNASSIGNED FUND BALANCE		-2,677,467.43
TOTAL FUND BALANCE FOR FUND 25		-2,677,468.80

BALANCE SHEET REPORT FOR FY2025

CONSTRUCTION FUND (360)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		5,510,055.02
CASH WITH FISCAL AGENTS		51,492,307.34
TOTAL ASSETS		57,002,362.36
LIABILITIES		
ACCOUNTS PAYABLE		-2,870,132.76
TOTAL LIABILITIES		-2,870,132.76
FUND BALANCE		
ESTIMATED REVENUES		21,005,805.35
APPROPRIATIONS		-21,005,805.35
RESTRICTED-FUTURE CONSTR BG-1		-57,002,362.36
UNASSIGNED FUND BALANCE		2,870,132.76
TOTAL FUND BALANCE FOR FUND 360		-54,132,229.60

BALANCE SHEET REPORT FOR FY2025

DEBT SERVICE FUND (400)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		291,733.83
TOTAL ASSETS		291,733.83
FUND BALANCE		
RESTRICTED - DEBT SERVICE		-291,733.83
TOTAL FUND BALANCE FOR FUND 400		-291,733.83

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE FUND (51)		ACCOUNT BALANCE
ASSETS		
CASH IN BANK		11,384,684.82
INTERFUND DUE TO/FROM		49,479.90
INVENTORIES FOR CONSUMPTION		134,828.39
DEFERRED OUTFLOWS OPEB		965,180.00
DEFERRED OUTFLOWS OF RESOURCES		505,840.00
TOTAL ASSETS		13,040,013.11
LIABILITIES		
INTERFUND PAYABLES		-1,340,855.65
SICK LEAVE PAYABLE IN PROCESS		-64,000.00
UNFUNDED OPEB LIABILITY		-1,032,309.00
UNFUNDED PENSION LIABILITY		-1,864,342.00
DEFERRED INFLOW OPEB LIABILITY		-1,495,305.00
DEFERRED INFLOWS OF RESOURCES		-423,903.00
TOTAL LIABILITIES		-6,220,714.65
FUND BALANCE		
UNASSIGNED FUND BALANCE		-10,164,137.46
RESTRICTED - OTHER OPEB LIAB		1,562,434.00
RESTRICTED-UNFUNDED PENSION		1,782,405.00
TOTAL FUND BALANCE FOR FUND 51		-6,819,298.46

BALANCE SHEET REPORT FOR FY2025

DAY CARE OPERATIONS (52)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	30,152.51
DEFERRED OUTFLOWS OPEB	23,333.00
DEFERRED OUTFLOWS OF RESOURCES	12,229.00
TOTAL ASSETS	65,714.51
LIABILITIES	
SICK LEAVE PAYABLE IN PROCESS	-1,547.00
UNFUNDED OPEB LIABILITY	-24,956.00
UNFUNDED PENSION LIABILITY	-45,071.00
DEFERRED INFLOW OPEB LIABILITY	-36,149.00
DEFERRED INFLOWS OF RESOURCES	-10,248.00
TOTAL LIABILITIES	-117,971.00
FUND BALANCE	
UNASSIGNED FUND BALANCE	-28,605.51
RESTRICTED - OTHER OPEB LIAB	37,772.00
RESTRICTED-UNFUNDED PENSION	43,090.00
TOTAL FUND BALANCE FOR FUND 52	52,256.49

BALANCE SHEET REPORT FOR FY2025

GOVERNMENTAL ASSETS (8)		ACCOUNT BALANCE
ASSETS		
LAND		13,720,372.45
ACCUM DEPR - LAND		-4,785.82
LAND IMPROVEMENTS		24,878,839.85
ACCUM DEPR - LAND IMPROVEMENTS		-5,827,064.12
BUILDINGS AND IMPROVEMENTS		501,612,495.09
ACCUM DEPR - BUILDINGS & IMPRO		-232,263,759.23
TECHNOLOGY EQUIPMENT		11,158,123.64
ACCUM DEPR - TECHNOLOGY EQUIP		-11,063,251.14
VEHICLES		31,027,719.25
ACCUM EQUIP - VEHICLES		-21,958,567.64
GENERAL EQUIPMENT		7,850,177.12
ACCUM DEPR - GENERAL EQUIPMENT		-5,617,561.95
CONSTRUCTION WORK IN PROGRESS		54,025,926.00
TOTAL ASSETS		367,538,663.50
FUND BALANCE		
INVESTMENT IN GOVERNMENT ASSETS		-367,538,663.50
TOTAL FUND BALANCE FOR FUND 8		-367,538,663.50

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)		ACCOUNT BALANCE
ASSETS		
BUILDINGS AND IMPROVEMENTS		76,617.00
ACCUM DEPR - BUILDINGS & IMPRO		-83,741.11
TECHNOLOGY EQUIPMENT		671,873.02
ACCUM DEPR - TECHNOLOGY EQUIP		-671,873.02
VEHICLES		59,800.00
ACCUM EQUIP - VEHICLES		-59,800.00
GENERAL EQUIPMENT		4,785,428.93
ACCUM DEPR - GENERAL EQUIPMENT		-4,240,142.00
TOTAL ASSETS		538,162.82
FUND BALANCE		
INVESTMENT IN BUSINESS ASSETS		-538,162.82
TOTAL FUND BALANCE FOR FUND 81		-538,162.82

BALANCE SHEET REPORT FOR FY2025

FOOD SERVICE ASSETS (81)	ACCOUNT BALANCE
--------------------------	--------------------

** END OF REPORT - Generated by Katie Noonan **