

01/14/2022 14:21  
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Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 1  
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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101CT	COMMUNITY TRUST BANK	179,862.23	13,483,936.80
10	6181	PREPAID EXPENDITURES	.00	187,218.39
TOTAL ASSETS			179,862.23	13,671,155.19
<b>LIABILITIES</b>				
10	7461	ACCR SALARIES & BENEFIT PAYABLE	359.74	-29,400.42
10	7471	FEDERAL TAX WITHHELD PAYABLE	.00	-19.46
10	7472	FICA WITHHELD PAYABLE	.00	-56.42
10	7473	STATE TAX WITHHELD PAYABLE	.00	-12.15
10	7475	CERS WITHHELD PAYABLE	.00	-121.47
10	7603	PURCHASE OBLIGATIONS	-88,454.17	210,457.64
TOTAL LIABILITIES			-88,094.43	180,847.72
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-2,005,508.42	-21,115,839.30
10	7602	EXPENDITURES CONTROL	1,825,286.45	8,974,294.03
10	8753	ASSIGNED-PURCH OBL - CURRENT	88,454.17	-210,457.64
10	8757	ASSIGNED - OTHER	.00	-1,500,000.00
TOTAL FUND BALANCE			-91,767.80	-13,852,002.91
TOTAL LIABILITIES + FUND BALANCE			-179,862.23	-13,671,155.19

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 2  
gibalsht

FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101CT	COMMUNITY TRUST BANK	-180,713.84	131,483.90
	TOTAL ASSETS		-180,713.84	131,483.90
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-8.38
20	7603	PURCHASE OBLIGATIONS	26,659.53	901,693.46
	TOTAL LIABILITIES		26,659.53	901,685.08
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-382,837.96	-5,028,801.70
20	7602	EXPENDITURES CONTROL	563,551.80	4,897,326.18
20	8753	ASSIGNED-PURCH OBL - CURRENT	-26,659.53	-901,693.46
	TOTAL FUND BALANCE		154,054.31	-1,033,168.98
TOTAL LIABILITIES + FUND BALANCE			180,713.84	-131,483.90

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 3  
gibalst

FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101CT	COMMUNITY TRUST BANK	.00	20,109.05
	TOTAL ASSETS		.00	20,109.05
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	.00	5,572.00
	TOTAL LIABILITIES		.00	5,572.00
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	.00	-26,332.42
21	7602	EXPENDITURES CONTROL	.00	6,223.37
21	8753	ASSIGNED-PURCH OBL - CURRENT	.00	-5,572.00
	TOTAL FUND BALANCE		.00	-25,681.05
TOTAL LIABILITIES + FUND BALANCE			.00	-20,109.05

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 4  
gibalsht

FUND: 25 DISTR ACTIV FUND SPECIAL REVEN			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
25	6101CT	COMMUNITY TRUST BANK	.00	364,745.24
	TOTAL ASSETS		.00	364,745.24
<b>LIABILITIES</b>				
25	7421	ACCOUNTS PAYABLE	.00	-4,474.00
	TOTAL LIABILITIES		.00	-4,474.00
<b>FUND BALANCE</b>				
25	8740	COMMITTED FUND BALANCE	.00	-360,271.24
	TOTAL FUND BALANCE		.00	-360,271.24
TOTAL LIABILITIES + FUND BALANCE			.00	-364,745.24

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 5  
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
31	6101CT	COMMUNITY TRUST BANK	.00	487,309.45
	TOTAL ASSETS		.00	487,309.45
<b>FUND BALANCE</b>				
31	6302	REVENUES CONTROL	.00	-136,440.00
31	8734	RESTRICTED FOR KSFCC ESCROW	.00	-292,475.45
31	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-58,394.00
	TOTAL FUND BALANCE		.00	-487,309.45
TOTAL LIABILITIES + FUND BALANCE			.00	-487,309.45

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 6  
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
32	6101CT	COMMUNITY TRUST BANK	.00	512,867.36
	TOTAL ASSETS		.00	512,867.36
<b>FUND BALANCE</b>				
32	6302	REVENUES CONTROL	.00	-485,091.00
32	8738	RESTRICTED-SFCC ESCROW-CURRENT	.00	-27,776.36
	TOTAL FUND BALANCE		.00	-512,867.36
TOTAL LIABILITIES + FUND BALANCE			===== .00	===== -512,867.36

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 7  
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101CT	COMMUNITY TRUST BANK	-32,748.14	225,073.68
	TOTAL ASSETS		-32,748.14	225,073.68
<b>FUND BALANCE</b>				
36	7602	EXPENDITURES CONTROL	32,748.14	32,748.14
36	8735	Reserved for Future Const	.00	-257,821.82
	TOTAL FUND BALANCE		32,748.14	-225,073.68
TOTAL LIABILITIES + FUND BALANCE			<u>32,748.14</u>	<u>-225,073.68</u>

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 8  
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101CT	COMMUNITY TRUST BANK	-2,631.33	-175,423.02
40	6105	CASH WITH FISCAL AGENTS	.00	34,068.33
TOTAL ASSETS			-2,631.33	-141,354.69
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-34,068.33
40	7602	EXPENDITURES CONTROL	2,631.33	175,423.02
TOTAL FUND BALANCE			2,631.33	141,354.69
TOTAL LIABILITIES + FUND BALANCE			2,631.33	141,354.69



01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 9  
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101CT	COMMUNITY TRUST BANK	48,382.02	859,220.96
51	6171	INVENTORIES FOR CONSUMPTION	.00	64,610.26
51	6400O	DEFERRED OUTFLOWS OPEB	.00	76,346.00
51	6400P	DEFERRED OUTFLOWS PENSION	.00	102,328.00
TOTAL ASSETS			48,382.02	1,102,505.22
<b>LIABILITIES</b>				
51	7421	ACCOUNTS PAYABLE	135.08	.00
51	7541O	UNFUNDED PENS LIA OPEB	.00	-174,668.00
51	7541P	UNFUNDED PENSION LIA PEN	.00	-554,632.00
51	7603	PURCHASE OBLIGATIONS	-117,888.95	802,762.60
51	7700O	DEFERRED INFLOWS OPEB	.00	-37,900.00
51	7700P	DEFERRED INFLOWS PEN	.00	-22,246.00
TOTAL LIABILITIES			-117,753.87	13,316.60
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-229,240.15	-1,807,650.62
51	7602	EXPENDITURES CONTROL	180,723.05	883,819.40
51	8737O	RESTRICTED OTHER OPEB	.00	136,222.00
51	8737P	RESTRICTED-OTHER	.00	474,550.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	117,888.95	-802,762.60
TOTAL FUND BALANCE			69,371.85	-1,115,821.82
TOTAL LIABILITIES + FUND BALANCE			-48,382.02	-1,102,505.22

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 10  
gibalsht

FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
80	6201	LAND	.00	6,920,342.00
80	6211	LAND IMPROVEMENTS	.00	4,311,692.65
80	6212	A/D - LAND IMPROVEMENTS	.00	-274,545.93
80	6221	BUILDINGS AND IMPROVEMENTS	.00	50,806,322.08
80	6222	A/D - BUILDINGS AND IMPROVE	.00	-13,942,634.74
80	6231	TECHNOLOGY EQUIPMENT	.00	152,920.69
80	6232	A/D - TECHNOLOGY EQUIPMENT	.00	-127,414.53
80	6241	VEHICLES	.00	5,810,767.14
80	6242	A/D - VEHICLES	.00	-3,657,768.60
80	6251	GENERAL EQUIPMENT	.00	836,193.18
80	6252	A/D - GENERAL EQUIPMENT	.00	-459,352.79
TOTAL ASSETS			.00	50,376,521.15
FUND BALANCE				
80	8710	INVESTMENT IN GOVTAL ASSETS	.00	-50,376,521.15
TOTAL FUND BALANCE			.00	-50,376,521.15
TOTAL LIABILITIES + FUND BALANCE			.00	-50,376,521.15

01/14/2022 14:21  
9331tser

Letcher County Board of Education  
BALANCE SHEET FOR 2022 6

P 11  
gibalsht

FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
81	6241	VEHICLES	.00	72,773.00
81	6242	A/D - VEHICLES	.00	-28,739.05
81	6251	GENERAL EQUIPMENT	.00	742,507.79
81	6252	A/D - GENERAL EQUIPMENT	.00	-383,461.35
TOTAL ASSETS			.00	403,080.39
FUND BALANCE				
81	8711	NET INVESTMENT CAPITAL ASSETS	.00	-403,080.39
TOTAL FUND BALANCE			.00	-403,080.39
TOTAL LIABILITIES + FUND BALANCE			.00	-403,080.39

\*\* END OF REPORT - Generated by Tony Sergent \*\*