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Letcher County Board of Education  
BALANCE SHEET FOR 2022 9

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
10	6101CT	COMMUNITY TRUST BANK	166,163.17	14,225,398.80
10	6181	PREPAID EXPENDITURES	.00	187,218.39
TOTAL ASSETS			166,163.17	14,412,617.19
<b>LIABILITIES</b>				
10	7421	ACCOUNTS PAYABLE	12,230.94	.00
10	7461	ACCR SALARIES & BENEFIT PAYABLE	.00	-176.00
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	280,410.35	508,204.98
TOTAL LIABILITIES			292,641.29	507,819.48
<b>FUND BALANCE</b>				
10	6302	REVENUES CONTROL	-1,983,919.69	-26,926,847.57
10	7602	EXPENDITURES CONTROL	1,805,525.58	14,014,615.88
10	8753	ASSIGNED-PURCH OBL - CURRENT	-280,410.35	-508,204.98
10	8757	ASSIGNED - OTHER	.00	-1,500,000.00
TOTAL FUND BALANCE			-458,804.46	-14,920,436.67
TOTAL LIABILITIES + FUND BALANCE			-166,163.17	-14,412,617.19

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
20	6101CT	COMMUNITY TRUST BANK	1,111,829.83	268,772.43
	TOTAL ASSETS		<u>1,111,829.83</u>	<u>268,772.43</u>
<b>LIABILITIES</b>				
20	7421	ACCOUNTS PAYABLE	.00	-8.38
20	7603	PURCHASE OBLIGATIONS	301,217.45	990,633.11
	TOTAL LIABILITIES		<u>301,217.45</u>	<u>990,624.73</u>
<b>FUND BALANCE</b>				
20	6302	REVENUES CONTROL	-1,579,697.39	-7,170,001.90
20	7602	EXPENDITURES CONTROL	467,867.56	6,901,237.85
20	8753	ASSIGNED-PURCH OBL - CURRENT	-301,217.45	-990,633.11
	TOTAL FUND BALANCE		<u>-1,413,047.28</u>	<u>-1,259,397.16</u>
TOTAL LIABILITIES + FUND BALANCE			<u><u>-1,111,829.83</u></u>	<u><u>-268,772.43</u></u>

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FUND: 21 DIST ACTIVITY (SPEC REV ANN)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
21	6101CT	COMMUNITY TRUST BANK	-672.79	14,627.28
	TOTAL ASSETS		-672.79	14,627.28
<b>LIABILITIES</b>				
21	7603	PURCHASE OBLIGATIONS	-688.19	204.82
	TOTAL LIABILITIES		-688.19	204.82
<b>FUND BALANCE</b>				
21	6302	REVENUES CONTROL	-204.82	-27,300.26
21	7602	EXPENDITURES CONTROL	877.61	12,672.98
21	8753	ASSIGNED-PURCH OBL - CURRENT	688.19	-204.82
	TOTAL FUND BALANCE		1,360.98	-14,832.10
TOTAL LIABILITIES + FUND BALANCE			672.79	-14,627.28

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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

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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

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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

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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
36	6101CT	COMMUNITY TRUST BANK	-16,050.65	898,086.37
	TOTAL ASSETS		-16,050.65	898,086.37
<b>FUND BALANCE</b>				
36	6302	REVENUES CONTROL	.00	-689,063.34
36	7602	EXPENDITURES CONTROL	16,050.65	48,798.79
36	8735	Reserved for Future Const	.00	-257,821.82
	TOTAL FUND BALANCE		16,050.65	-898,086.37
TOTAL LIABILITIES + FUND BALANCE			16,050.65	-898,086.37

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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
40	6101CT	COMMUNITY TRUST BANK	.00	-150,722.46
40	6105	CASH WITH FISCAL AGENTS	.00	34,068.33
	TOTAL ASSETS		.00	-116,654.13
<b>FUND BALANCE</b>				
40	6302	REVENUES CONTROL	.00	-77,153.68
40	7602	EXPENDITURES CONTROL	.00	193,807.81
	TOTAL FUND BALANCE		.00	116,654.13
TOTAL LIABILITIES + FUND BALANCE			.00	116,654.13



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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
51	6101CT	COMMUNITY TRUST BANK	69,443.38	907,931.83
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			69,443.38	1,151,216.09
<b>LIABILITIES</b>				
51	7541O	UNFUNDED PENS LIA OPEB	.00	-174,668.00
51	7541P	UNFUNDED PENSION LIA PEN	.00	-554,632.00
51	7603	PURCHASE OBLIGATIONS	-86,636.14	615,378.15
51	7700O	DEFERRED INFLOWS OPEB	.00	-37,900.00
51	7700P	DEFERRED INFLOWS PEN	.00	-22,246.00
TOTAL LIABILITIES			-86,636.14	-174,067.85
<b>FUND BALANCE</b>				
51	6302	REVENUES CONTROL	-231,297.50	-2,280,291.95
51	7602	EXPENDITURES CONTROL	161,854.12	1,307,749.86
51	8737O	RESTRICTED OTHER OPEB	.00	136,222.00
51	8737P	RESTRICTED-OTHER	.00	474,550.00
51	8753	ASSIGNED-PURCH OBL - CURRENT	86,636.14	-615,378.15
TOTAL FUND BALANCE			17,192.76	-977,148.24
TOTAL LIABILITIES + FUND BALANCE			===== -69,443.38 =====	===== -1,151,216.09 =====

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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

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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 \*\*