ROCKCASTLE COUNTY BOARD OF EDUCATION
FINANCIAL STATEMENT
(For Year Ending June 30, 2000)

The Bank of Mt. Vernon (Cash Account)	$ 4,350,983.28
Less outstanding checks	($ 427,474.50)
The Bank of Mt. Vernon (Certificate of Deposit)	$ 500,000.00
Citizens Bank (Certificate of Deposit)	$ 500,000.00
Ledger Balance (for all funds)	$ 4,923,508.78
Plus Accounts Receivable	$ 238,028.92
Less Accounts Payable	($ 139,516.45)
Less Deferred Revenue	($ 404,171.45)
Plus Reserve for Food Service Inventories & Equipment	$ 248,123.00
Total Fund Balance Close of Year (for all funds)	$ 4,865,972.80

This is to certify that the bank account balance(s) on June 30, 2000 for the above listed accounts of the Rockcastle County Board of Education are as stated.

8/17/00 — John B. Hopkins, CFO
(Date) — (Signature & Title of Depository Official - The Bank of Mt. Vernon)

Sworn to and subscribed before me this 17th day of August, 2000. My commission expires: 1-4-2004

Notary Public: Donna McClure

8/17/00 — Tanya Simpson Customer Service Rep
(Date) — (Signature & Title of Depository Official - Citizens Bank)

Sworn to and subscribed before me this 17th day of August, 2000. My commission expires: 7-24-03

Notary Public: Tonya J. Brasscum

This is to certify that all the listed Financial Statements of the Rockcastle County Board of Education are true and accurate.

8/17/2000 — Richard L. Bray
(Date) — Richard L. Bray, Rockcastle County Board of Education Treasurer

[finstm00.wpd]

08/15/2000 ROCKCASTLE COUNTY SCHOOLS
18:25:59 BALANCE SHEET REPORT FOR FY 2000

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,829,471.19
INVESTMENTS	.00
ACCOUNTS RECEIVABLE	50,869.80
ESTIMATED REVENUES	.00
TOTAL ASSETS	1,880,340.99
LIABILITIES	
BONDS PAYABLE (LONG TERM)	.00
APPROPRIATIONS	.00
ACCOUNTS PAYABLE	-88,841.51
JUDGMENTS PAYABLE	.00
ENCUMBRANCES	.00
LOAN PRINCIPAL PAYABLE	.00
ACCR SALARIES & BENEFT PAYABLE	.00
LOCAL TAX WITHHELD PAYABLE	.00
FEDERAL TAX WITHHELD PAYABLE	.00
FICA & FIT WITHHELD PAYABLE	.00
STATE TAX WITHHELD PAYABLE	.00
KTRS WITHHELD PAYABLE	.00
CERS WITHHELD PAYABLE	.00
TOTAL LIABILITIES	-88,841.51
FUND BALANCE	
REVENUES CONTROL	.00
UNRESERVED FUND BALANCE	-1,694,809.62
RESTRICTED FOR KSFCC ESCROW	.00
EXPENDITURES CONTROL	.00
RESTRICTED FOR SICK LV PAYABLE	-96,689.86
RESTRICTED-SFCC ESCROW 2000	.00
RESERVED FOR ENCUMBRANCES	.00
PRIOR YEAR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 1	-1,791,499.48

SPECIAL REVENUE FUND (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	77,073.96
CASH IN BANK	328,514.89
INVESTMENTS	.00
INTEREST RECEIVABLE	.00
ESTIMATED REVENUES	.00
TOTAL ASSETS	405,588.85
LIABILITIES	
DEFERRED REVENUE	-375,934.97
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	-29,653.88
APPROPRIATIONS	.00
TOTAL LIABILITIES	-405,588.85
FUND BALANCE	
EXPENDITURES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
RESERVED FOR ENCUMBRANCES	.00
REVENUES CONTROL	.00
RESTRICTED FOR GRANT BALANCES	.00
UNRESERVED FUND BALANCE	.00
TOTAL FUND BALANCE FOR FUND 2	.00

CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	.00
INVESTMENTS	.00
ESTIMATED REVENUES	.00
INTEREST RECEIVABLE	.00
TOTAL ASSETS	.00
LIABILITIES	
CONSTR CONTRACTS PAYABLE	.00
APPROPRIATIONS	.00
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	.00
TOTAL LIABILITIES	.00
FUND BALANCE	
UNRESERVED FUND BALANCE	.00
PRIOR YEAR ENCUMBRANCES	.00
RESTRICTED FOR KSFCC ESCROW	.00
RESERVED FOR ENCUMBRANCES	.00
REVENUES CONTROL	.00
EXPENDITURES CONTROL	.00
TOTAL FUND BALANCE FOR FUND 310	.00

BUILDING FUND (FSPK) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	.00
INVESTMENTS	.00
INTEREST RECEIVABLE	.00
ESTIMATED REVENUES	.00
TAXES RECEIVABLE	.00
TOTAL ASSETS	.00
LIABILITIES	
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	.00
CONSTR CONTRACTS PAYABLE	.00
APPROPRIATIONS	.00
TOTAL LIABILITIES	.00
FUND BALANCE	
RESTRICTED FOR KSFCC ESCROW	.00
UNRESERVED FUND BALANCE	.00
RESERVED FOR ENCUMBRANCES	.00
REVENUES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
EXPENDITURES CONTROL	.00
TOTAL FUND BALANCE FOR FUND 320	.00

TECHNOLOGY FUND (350)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	189,331.64
CASH WITH FISCAL AGENTS	.00
INVESTMENTS	.00
INTEREST RECEIVABLE	.00
ESTIMATED REVENUES	.00
ACCOUNTS RECEIVABLE	92,882.00
TOTAL ASSETS	282,213.64
LIABILITIES	
ACCOUNTS PAYABLE	-1,617.00
APPROPRIATIONS	.00
CONSTR CONTRACTS PAYABLE	.00
DEFERRED REVENUE	.00
ENCUMBRANCES	.00
TOTAL LIABILITIES	-1,617.00
FUND BALANCE	
UNRESERVED FUND BALANCE	-280,596.64
RESTRICTED FOR TECHNOLOGY ESCR	.00
EXPENDITURES CONTROL	.00
REVENUES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
RESERVED FOR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 350	-280,596.64

CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	1,522,573.51
INTEREST RECEIVABLE	.00
ACCOUNTS RECEIVABLE	2,802.08
ESTIMATED REVENUES	.00
INVESTMENTS	1,000,000.00
CASH WITH FISCAL AGENTS	.00
TOTAL ASSETS	2,525,375.59
LIABILITIES	
APPROPRIATIONS	.00
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	-4,604.30
CONSTR CONTRACTS PAYABLE	.00
TOTAL LIABILITIES	-4,604.30
FUND BALANCE	
UNRESERVED FUND BALANCE	-2,520,771.29
REVENUES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
RESERVED FOR ENCUMBRANCES	.00
EXPENDITURES CONTROL	.00
RESTRICTED-FUTURE CONSTR PRJ'S	.00
TOTAL FUND BALANCE FOR FUND 360	-2,520,771.29

FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
FIXED ASSETS-MACHINERY & EQUIP	220,376.00
ESTIMATED REVENUES	.00
INVENTORIES FOR CONSUMPTION	27,747.00
CASH IN BANK	32,382.63
INVESTMENTS	.00
ACC DEPREC - MACHINERY & EQUIP	.00
ACCOUNTS RECEIVABLE	.00
INTEREST RECEIVABLE	.00
TOTAL ASSETS	280,505.63
LIABILITIES	
ACCOUNTS PAYABLE	-7,400.24
ACCR SALARIES & BENEFT PAYABLE	.00
	.00
APPROPRIATIONS	.00
ENCUMBRANCES	.00
TOTAL LIABILITIES	-7,400.24
FUND BALANCE	
REVENUES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
RESERVED FOR ENCUMBRANCES	.00
UNRESERVED FUND BALANCE	-24,982.39
RESERVED FOR INVENTORIES	-248,123.00
EXPENDITURES CONTROL	.00
TOTAL FUND BALANCE FOR FUND 51	-273,105.39

UPPER CUMBERLAND SP ED COOP (61)	ACCOUNT BALANCE
ASSETS	
ESTIMATED REVENUES	.00
ACCOUNTS RECEIVABLE	.00
INVESTMENTS	.00
INTEREST RECEIVABLE	.00
CASH IN BANK	.00
TOTAL ASSETS	.00
LIABILITIES	
ENCUMBRANCES	.00
APPROPRIATIONS	.00
CONSTR CONTRACTS PAYABLE	.00
DEFERRED REVENUE	.00
ACCOUNTS PAYABLE	.00
TOTAL LIABILITIES	.00
FUND BALANCE	
EXPENDITURES CONTROL	.00
PRIOR YEAR ENCUMBRANCES	.00
REVENUES CONTROL	.00
RESERVED FOR ENCUMBRANCES	.00
UNRESERVED FUND BALANCE	.00
TOTAL FUND BALANCE FOR FUND 61	.00

SCHOOL TO - WORK / CAREERS (62)	ACCOUNT BALANCE
ASSETS	
ESTIMATED REVENUES	.00
INTEREST RECEIVABLE	.00
INVESTMENTS	.00
CASH IN BANK	21,234.92
ACCOUNTS RECEIVABLE	14,401.08
TOTAL ASSETS	35,636.00
LIABILITIES	
ACCOUNTS PAYABLE	-7,399.52
ENCUMBRANCES	.00
DEFERRED REVENUE	-28,236.48
CONSTR CONTRACTS PAYABLE	.00
APPROPRIATIONS	.00
TOTAL LIABILITIES	-35,636.00
FUND BALANCE	
EXPENDITURES CONTROL	.00
UNRESERVED FUND BALANCE	.00
REVENUES CONTROL	.00
RESERVED FOR ENCUMBRANCES	.00
PRIOR YEAR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 62	.00