

ROCKCASTLE COUNTY BOARD OF EDUCATION FINANCIAL STATEMENT (For Year Ending June 30, 2001)	
Community Trust Bank (cash account)	\$6,821,256.08
Outstanding Checks	(881,033.04)
Citizens Bank (certificate of deposit)	\$500,000.00
Longer Balance (for all board funds)	\$8,210,223.04
Accounts Receivable	\$323,867.79
Accounts Payable	(588,208.73)
Deferred Revenue	(543,864.99)
Reserve for Food Service Inventories & Equipment	\$180,404.56
Total Fund Balance Close of Year (for all board funds)	\$6,187,361.58

This is to certify that the bank account balance(s) on June 30, 2001 for the above listed accounts of the Rockcastle County Board of Education are as stated.

Don J. Gault Official *8-16-01*
(Signature & Title of Depository Official - Community Trust) (Date)

Sworn to and subscribed before me this *16th* day of August 2001

My commission expires *March 6, 2005*

Notary Public *Samuel Duxon*

Deana Simpson Customer Service Rep *8-16-01*
(Signature & Title of Depository Official - Citizens Bank) (Date)

Sworn to and subscribed before me this *16th* day of August 2001

My commission expires *Dec 22, 2001*

Notary Public *Samuel Duxon*

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

Richard L. Bray *8-16-01*
Richard L. Bray (Title)
Rockcastle County Board of Education Treasurer

ROCKCASTLE COUNTY SCHOOLS
BALANCE SHEET REPORT FOR FY 2001

GENERAL FUND (1)	ACCOUNT BALANCE
ASSETS	
ESTIMATED REVENUES	.00
ACCOUNTS RECEIVABLE	111,590.24
CASH IN BANK	2,912,412.41
INVESTMENTS	500,000.00
TOTAL ASSETS	3,524,002.65
LIABILITIES	
CERS WITHHELD PAYABLE	.00
APPROPRIATIONS	.00
BONDS PAYABLE (LONG TERM)	.00
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	121,471.44
JUDGMENTS PAYABLE	.00
LOAN PRINCIPAL PAYABLE	.00
ACCR SALARIES & BENEFIT PAYABLE	.00
LOCAL TAX WITHHELD PAYABLE	.00
FEDERAL TAX WITHHELD PAYABLE	.00
FICA & FUTA WITHHELD PAYABLE	.00
STATE TAX WITHHELD PAYABLE	.00
ETRS WITHHELD PAYABLE	.00
TOTAL LIABILITIES	121,471.44
FUND BALANCE	
RESTRICTED FOR ESPPC ESCROW	.00
RESTRICTED-ESPPC ESCROW 2000	.00
UNRESERVED FUND BALANCE	-3,292,331.21
REVENUES CONTROL	.00
RESTRICTED FOR SICK LV PAYABLE	-110,000.00
PRIOR-YEAR ENCUMBRANCES	.00
EXPENDITURES CONTROL	.00
RESERVED FOR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 1	-3,402,531.21
SPECIAL REVENUE FUND (2)	ACCOUNT BALANCE
ASSETS	
ACCOUNTS RECEIVABLE	330,830.54
INTEREST RECEIVABLE	.00
INVESTMENTS	.00
ESTIMATED REVENUES	.00
CASH IN BANK	115,128.40
TOTAL ASSETS	445,958.94
LIABILITIES	
ACCOUNTS PAYABLE	-32,327.15
APPROPRIATIONS	.00
ENCUMBRANCES	.00
DEFERRED REVENUE	433,664.99
TOTAL LIABILITIES	401,341.84
FUND BALANCE	
UNRESERVED FUND BALANCE	.00
EXPENDITURES CONTROL	.00
RESTRICTED FOR GRANT BALANCES	.00
RESERVED FOR ENCUMBRANCES	.00
REVENUES CONTROL	.00
PRIOR-YEAR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 2	.00
CAPITAL OUTLAY FUND (310)	ACCOUNT BALANCE
ASSETS	
ESTIMATED REVENUES	.00
INVESTMENTS	.00
CASH IN BANK	92,246.46
INTEREST RECEIVABLE	.00
TOTAL ASSETS	92,246.46

LIABILITIES	
ACCOUNTS PAYABLE	.00
CONSTR CONTRACTS PAYABLE	.00
APPROPRIATIONS	.00
ENCUMBRANCES	.00
TOTAL LIABILITIES	.00
FUND BALANCE	
RESTRICTED FOR ESPPC ESCROW	.00
UNRESERVED FUND BALANCE	-92,246.46
RESERVED FOR ENCUMBRANCES	.00
REVENUES CONTROL	.00
EXPENDITURES CONTROL	.00
PRIOR-YEAR ENCUMBRANCES	.00
TOTAL FUND BALANCE FOR FUND 310	-92,246.46
BUILDING FUND (259) (320)	ACCOUNT BALANCE
ASSETS	
CASH IN BANK	216,524.24
TAIRES RECEIVABLE	.00
ESTIMATED REVENUES	.00
INTEREST RECEIVABLE	.00
INVESTMENTS	.00
TOTAL ASSETS	216,524.24
LIABILITIES	
CONSTR CONTRACTS PAYABLE	.00
ENCUMBRANCES	.00
ACCOUNTS PAYABLE	.00
APPROPRIATIONS	.00
TOTAL LIABILITIES	.00
FUND BALANCE	
PRIOR-YEAR ENCUMBRANCES	.00
REVENUES CONTROL	.00
RESERVED FOR ENCUMBRANCES	.00
UNRESERVED FUND BALANCE	-216,524.24
EXPENDITURES CONTROL	.00
RESTRICTED FOR ESPPC ESCROW	.00
TOTAL FUND BALANCE FOR FUND 320	-216,524.24
TECHNOLOGY FUND (350)	ACCOUNT BALANCE
ASSETS	
INTEREST RECEIVABLE	.00
INVESTMENTS	.00
CASH WITH FISCAL AGENTS	.00
CASH IN BANK	156,720.45
ESTIMATED REVENUES	.00
ACCOUNTS RECEIVABLE	.00
TOTAL ASSETS	156,720.45
LIABILITIES	
ENCUMBRANCES	.00
DEFERRED REVENUE	.00
ACCOUNTS PAYABLE	-24.00
APPROPRIATIONS	.00
CONSTR CONTRACTS PAYABLE	.00
TOTAL LIABILITIES	-24.00
FUND BALANCE	
PRIOR-YEAR ENCUMBRANCES	.00
RESTRICTED FOR TECHNOLOGY ESCROW	.00
RESERVED FOR ENCUMBRANCES	.00
EXPENDITURES CONTROL	.00
UNRESERVED FUND BALANCE	-156,696.45
REVENUES CONTROL	.00
TOTAL FUND BALANCE FOR FUND 350	-156,696.45
CONSTRUCTION FUND (360)	ACCOUNT BALANCE
ASSETS	
CASH WITH FISCAL AGENTS	.00
CASH IN BANK	2,452,840.52
INTEREST RECEIVABLE	.00
ESTIMATED REVENUES	.00
INVESTMENTS	.00
ACCOUNTS RECEIVABLE	.00
TOTAL ASSETS	2,452,840.52
LIABILITIES	
APPROPRIATIONS	.00
CONSTR CONTRACTS PAYABLE	.00
ACCOUNTS PAYABLE	-726,030.24
ENCUMBRANCES	.00
TOTAL LIABILITIES	-726,030.24
FUND BALANCE	
REVENUES CONTROL	.00
PRIOR-YEAR ENCUMBRANCES	.00
UNRESERVED FUND BALANCE	393,569.11
RESERVED FOR ENCUMBRANCES	.00
EXPENDITURES CONTROL	.00
RESTRICTED-FUTURE CONSTR PMT'S	-2,520,771.29
TOTAL FUND BALANCE FOR FUND 360	-2,126,802.18
FOOD SERVICE FUND (51)	ACCOUNT BALANCE
ASSETS	
FIXED ASSETS-MACHINERY & EQUIP	563,340.00
ACCOUNTS RECEIVABLE	81,163.82
ACC DEPRECIATION-MACHINERY & EQUIP	-425,480.00
INTEREST RECEIVABLE	.00
CASH IN BANK	-35,661.64
INVENTORIES FOR CONSUMPTION	23,532.56
ESTIMATED REVENUES	.00
INVESTMENTS	.00
TOTAL ASSETS	205,904.84
LIABILITIES	
ACCOUNTS PAYABLE	-2,347.80

APPROPRIATIONS	ENCUMBRANCES	ACCOUNTS RECEIVABLE	ACCR SALARIES & BENEFIT PAYABLE	TOTAL LIABILITIES	FUND BALANCE
.00	.00	.00	.00	-3,347.80	
RESERVED FOR INVENTORIES	-160,404.56	RESERVED FOR ENCUMBRANCES	EXPENDITURES CONTROL	UNRESERVED FUND BALANCE	PRIOR-YEAR ENCUMBRANCES
.00	.00	.00	-42,154.40	.00	.00
REVENUES CONTROL	.00	TOTAL FUND BALANCE FOR FUND 51	-382,559.94	ACCOUNT BALANCE	SCHOOL TO - WORK / CAREERS (63)
.00	.00	.00	.00	.00	
LIABILITIES					
ACCOUNTS PAYABLE	.00	INVESTMENTS	ACCOUNTS RECEIVABLE	ESTIMATED REVENUES	INTEREST RECEIVABLE
.00	.00	.00	.00	.00	.00
CONSTR CONTRACTS PAYABLE	.00	CASH IN BANK	.00	TOTAL ASSETS	.00
DEFERRED REVENUE	.00	.00	.00	.00	.00
TOTAL LIABILITIES	.00				
FUND BALANCE					
PRIOR-YEAR ENCUMBRANCES	.00	EXPENDITURES CONTROL	REVENUES CONTROL	RESERVED FOR ENCUMBRANCES	UNRESERVED FUND BALANCE
.00	.00	.00	.00	.00	.00
TOTAL FUND BALANCE FOR FUND 62	.00				

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

ROCKCASTLE COUNTY SCHOOLS
YEAR-TO-DATE EXPENSE REPORT FOR SALARIES
SCHOOL YR (JULY 1, 2000 - JUNE 30, 2001)

	YTD EXPENDED
0110 CERTIFIED PERMANENT SALARY	8,416,740.26
0111 EXTENDED EMPLOYMENT DAYS	300,326.56
0112 EXTRA SERVICE PAY	313,663.85
0113 OTHER CERTIFIED	247,406.00
0120 CERTIFIED SUBSTITUTE SALARY	165,530.16
0130 CERTIFIED REGULAR SHERK	2,911,001.53
0131 OTHER CLASSIFIED	26,606.72
0140 CLASSIFIED OVERTIME SALARY	1,351.50
0150 CLASSIFIED SUBSTITUTE SALARY	143,169.73
0160 CLASSIFIED/LICENSED SALARY	37,866.96
0170 CLASSIFIED/PHARAPROF SALARY	38,169.52
0180 STEPPED	17,547.17
GRAND TOTAL	12,620,122.05

ROCKCASTLE COUNTY BOARD OF EDUCATION
VENOR PURCHASES (APR 01)
FOR JULY, 2000 THRU JUNE, 2001

VENOR NAME	TOTAL YTD PURCHASES
21ST CENTURY FREE ENTERPRISES	69.75
21ST CENTURY FREE ENTERPRISE	569.00
24TH JUDICIAL DISTRICT	50.00
4 J ENTERPRISES INC	763.00
A & A AUTO PARTS	699.00
A & S HOME VIDEO	40.00
A B DICK PRODUCTS OF LEXINGTON, INC	1,167.43
A CUT ABOVE	28.00
A.M. LEONARD, INC.	119.00
ARON ANDERSON	82.40
ABC FIRST AID	60.75
ABLE SET INC	193.99
ABC MONEY SYSTEMS, INC.	150.00
ACADEMIC BOOK SERVICES, INC.	2,360.62
ACADEMIC HALLMARKS	30.00
ACADEMY SYSTEMS, INC.	2,443.37
ACCO/COMAR OF KENTUCKY, INC.	890.24
ACCU WEATHER	1,973.00
ACQU AUTO ELECTRIC INC	169.00
ACTION BUSINESS SUPPLIES, INC.	7,372.04

(Cont. to C2)