

# ROCKCASTLE COUNTY BOARD OF EDUCATION FINANCIAL STATEMENT For Year Ending June 30, 2003

| ACCOUNT           | AMOUNT       |
|-------------------|--------------|
| 1000 GENERAL FUND | 1,000,000.00 |
| 2000 SPECIAL FUND | 2,000,000.00 |
| 3000 DEBT FUND    | 3,000,000.00 |
| 4000 CAPITAL FUND | 4,000,000.00 |
| 5000 RESERVE FUND | 5,000,000.00 |
| 6000 OTHER FUND   | 6,000,000.00 |
| 7000 TOTAL        | 7,000,000.00 |

This is to certify that the above financial statement of the Rockcastle County Board of Education for the year ending June 30, 2003, is true and correct.

*Robert L. Taylor*  
(Signature & Title of Secretary/Clerk - Community Trust)  
(Date)

Return to and subsigned before on this 22nd day of August 2003.  
My commission expires: 3-6-05

Notary Public: *James D. Dinkens*  
(Signature & Title of Notary Public - Citizens Bank)  
(Date)

Return to and subsigned before on this 22 day of August 2003.  
My commission expires: 08-26-2004

Notary Public: *Shirley Jean Rouse*  
(Signature & Title of Notary Public - Citizens Bank)  
(Date)

This is to certify that all the fiscal financial statements of the Rockcastle County Board of Education are true and correct.

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(Date)

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My commission expires: 08-26-2004

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## ROCKCASTLE COUNTY SCHOOLS ANNUAL FINANCIAL REPORT FOR FY 2003

| GENERAL FUND (1)                          | ACCOUNT<br>BALANCE | TO DATE<br>ACTUAL | TOTAL<br>REVENUE |
|-------------------------------------------|--------------------|-------------------|------------------|
| REVENUE                                   |                    |                   |                  |
| 0000 RECEIVING BALANCE                    |                    |                   |                  |
| TOTAL 0000 RECEIVING BALANCE              | 3,000,000.00       | 3,000,000.00      | .00              |
| RECEIPTS                                  |                    |                   |                  |
| REVENUE FROM LOCAL SOURCES                |                    |                   |                  |
| AD VALOREM TAXES                          |                    |                   |                  |
| 1111 GENERAL REAL PROPERTY TAX            | 890,000.00         | 900,423.99        | -50,443.99       |
| 1112 GENERAL PERSONAL PROPERTY TAX        | .00                | .00               | .00              |
| 1113 JOC REAL PROPERTY TAX                | 145,000.00         | 154,117.16        | -9,117.16        |
| 1114 JOC OVERSEAS PROPERTY TAX            | .00                | .00               | .00              |
| 1115 DEVELOPMENT PROPERTY TAX             | .00                | 23,700.47         | 23,700.47        |
| 1117 SCHOOL VEHICLE TAX                   | 200,000.00         | 209,001.12        | -9,001.12        |
| TOTAL AD VALOREM TAXES                    | 1,235,000.00       | 1,276,142.74      | -121,142.74      |
| SALES & USE TAXES                         |                    |                   |                  |
| 1121 UTILITIES TAX                        | 650,000.00         | 643,555.91        | -6,444.09        |
| TOTAL SALES & USE TAXES                   | 650,000.00         | 643,555.91        | -6,444.09        |
| FERMENT & INTEREST ON TAXES               |                    |                   |                  |
| 1140 FERMENT & INTEREST ON TAXES          | .00                | 1,194.02          | 1,194.02         |
| TOTAL FERMENT & INTEREST ON TAXES         | .00                | 1,194.02          | 1,194.02         |
| OTHER TAXES                               |                    |                   |                  |
| 1195 GRITTED PROPERTY TAX                 | .00                | 2,540.03          | 2,540.03         |
| TOTAL OTHER TAXES                         | .00                | 2,540.03          | 2,540.03         |
| REVENUE ON INVESTMENTS                    |                    |                   |                  |
| 1910 INTEREST INCOME                      | 200,000.00         | 195,931.66        | -4,068.34        |
| TOTAL REVENUE ON INVESTMENTS              | 200,000.00         | 195,931.66        | -4,068.34        |
| OTHER REVENUE FROM LOCAL SOURCES          |                    |                   |                  |
| 1911 UTILITIES CAPITAL                    | .00                | 420.00            | 420.00           |
| 1912 BUS CAPITAL                          | .00                | .00               | .00              |
| 1913 OTHER CAPITAL INCOME                 | .00                | .00               | .00              |
| 1914 CONTRIBUTIONS/DOATIONS               | .00                | 20.00             | 20.00            |
| 1915 REVENUE FROM PRIOR YEAR EXPENDITURES | 30,000.00          | 32,940.73         | -2,940.73        |
| 1916 MISCELLANEOUS REVENUE                | .00                | 3,013.74          | 3,013.74         |
| 1917 LOCAL NIS REIMBURSEMENTS             | 5,000.00           | 17,349.00         | -12,349.00       |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES    | 35,000.00          | 47,450.30         | -12,450.30       |
| TOTAL REVENUE FROM LOCAL SOURCES          | 1,900,000.00       | 2,156,943.64      | -256,943.64      |
| REVENUE FROM STATE SOURCES                |                    |                   |                  |
| STATE PROGRAM                             |                    |                   |                  |
| 3111 FREE PROGRAM                         | 11,213,289.00      | 11,464,575.00     | -251,286.00      |
| 3113 OTHER STATE REVENUE                  | .00                | .00               | .00              |
| TOTAL STATE PROGRAM                       | 11,213,289.00      | 11,464,575.00     | -251,286.00      |
| OTHER STATE FUNDING                       |                    |                   |                  |
| 3121 STATE VOCATIONAL SCHOOL              | 70,000.00          | 79,249.30         | -9,249.30        |
| 3122 JOB TRNG TRAINING TRNG               | .00                | .00               | .00              |
| 3124 JOB SALARY TRNG (STATE)              | .00                | .00               | .00              |
| 3127 FLEXIBLE SPENDING ACCOUNT            | .00                | .00               | .00              |
| 3128 AUDIT REIMBURSEMENT                  | 2,000.00           | 1,310.25          | 689.75           |
| TOTAL OTHER STATE FUNDING                 | 72,000.00          | 80,559.55         | -8,559.55        |
| EXPENDITURE REIMBURSEMENTS                |                    |                   |                  |
| 3131 STATE NIS REIMBURSEMENT              | 15,000.00          | 15,993.00         | -993.00          |
| TOTAL EXPENDITURE REIMBURSEMENTS          | 15,000.00          | 15,993.00         | -993.00          |
| TOTAL REVENUE FROM STATE SOURCES          | 11,300,289.00      | 11,561,132.43     | -260,843.43      |
| REVENUE FROM FEDERAL SOURCES              |                    |                   |                  |
| UNRESTRICTED DIRECT                       |                    |                   |                  |
| 4100 UNRESTRICTED DIRECT FEDERAL          | .00                | 6,300.13          | 6,300.13         |
| TOTAL UNRESTRICTED DIRECT                 | .00                | 6,300.13          | 6,300.13         |
| THROUGH INTERMEDIATE AGENCIES             |                    |                   |                  |
| 4100 FEDERAL VOT TRNG INTERMED AG         | .00                | .00               | .00              |
| TOTAL THROUGH INTERMEDIATE AGENCIES       | .00                | .00               | .00              |
| FEDERAL REIMBURSEMENT                     |                    |                   |                  |
| 4010 VEHICLE REIMBURSEMENT                | 10,000.00          | 19,250.00         | -9,250.00        |
| TOTAL FEDERAL REIMBURSEMENT               | 10,000.00          | 19,250.00         | -9,250.00        |
| TOTAL REVENUE FROM FEDERAL SOURCES        | 10,000.00          | 25,550.13         | -15,550.13       |
| OTHER RECEIPTS                            |                    |                   |                  |
| INTERFUND TRANSFER                        |                    |                   |                  |
| 5010 FUND TRANSFER                        | .00                | .00               | .00              |
| 5010 INTERFUND TRANSFER                   | 21,933.23          | 16,104.00         | 5,829.23         |
| TOTAL INTERFUND TRANSFER                  | 21,933.23          | 16,104.00         | 5,829.23         |
| SALE OR CHRG FOR LOSS OF ASSETS           |                    |                   |                  |
| 5011 SALE OF LAND & IMPROVEMENTS          | .00                | .00               | .00              |
| 5012 LOSS CHRG - LAND & IMPROVEMENTS      | .00                | .00               | .00              |
| 5013 SALE OF UTILITIES                    | .00                | .00               | .00              |
| 5014 LOSS CHRG - UTILITIES                | .00                | 125,720.00        | -125,720.00      |
| 5015 SALE OF EQUIPMENT, ETC.              | 5,000.00           | 6,321.66          | -1,321.66        |
| 5016 LOSS CHRG - EQUIPMENT ETC.           | .00                | .00               | .00              |
| TOTAL SALE OR CHRG FOR LOSS OF ASSETS     | 5,000.00           | 132,041.66        | -127,041.66      |
| TOTAL OTHER RECEIPTS                      | 26,933.23          | 148,325.66        | -121,392.43      |
| TOTAL RECEIPTS                            | 12,306,933.23      | 12,691,939.91     | -385,006.68      |
| TOTAL REVENUE                             | 17,110,900.10      | 17,748,923.67     | -638,023.57      |