

# Rockcastle County Athletics' return to play procedures for 2021

Gym capacity will be at 15 percent and ticket prices will be \$5 with exact change only. Cash will not be exchanged. No Coaches Cards or passes will be accepted and no pass list will be created. Each home athlete will

be given four tickets to purchase and away athletes, two tickets to purchase. Your name must be on the list provided by both home and away coaches. There will be 45 general admission tickets for RCHS

students only. First come, first serve. Ticket availability may vary due to COVID. No visiting bands or cheerleaders permitted. Face coverings required at all times though families will be allowed to sit together but must

socially distance from other fans. Visual barriers will be in place marked with tape and signs to designate where patrons sit. There will be upper level and lower level seating according to ticket color.

Anyone entering an indoor event will be required to have a temperature check at the door. Those with a temperature of 100.4 or more will not be allowed to enter. Only prepackaged items will be sold at the

concession stands. All varsity home games will be live streamed for \$9.95 plus tax per game and the link is <http://team1prep.com/ky/?S=Rockcastle>. All home games for 2021 will be on the radio at [www.wrvk1460.com](http://www.wrvk1460.com).

## ROCKCASTLE COUNTY BUDGETARY COMPARISON SCHEDULES Supplementary Information - Regulatory Basis For The Year Ended June 30, 2019

GENERAL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 3,183,000	\$ 3,437,514	\$ 3,391,624	\$ (45,890)
In Lieu Tax Payments	10,500	10,500	32,298	21,798
Excess Fees	60,000	65,942	64,630	(1,312)
Licenses and Permits	18,100	18,100	18,575	475
Intergovernmental	301,674	1,360,490	1,494,391	133,901
Charges for Services	16,500	16,500	15,289	(1,211)
Miscellaneous	108,600	345,920	259,766	(86,154)
Interest	6,000	34,944	39,187	4,243
Total Receipts	3,704,374	5,289,910	5,315,760	25,850
<b>DISBURSEMENTS</b>				
General Government	1,269,634	1,594,509	1,523,697	70,812
Protection to Persons and Property	213,023	329,480	354,698	(25,218)
General Health and Sanitation	128,659	134,425	121,384	13,041
Social Services	19,150	30,150	19,491	10,659
Recreation and Culture	88,500	121,914	78,184	43,730
Debt Service	678,081	729,962	816,388	(86,426)
Capital Projects	899,786	2,499,995	2,496,218	3,777
Administration	897,974	514,265	414,717	99,548
Total Disbursements	4,194,807	5,954,700	5,824,777	129,923
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(490,433)	(664,790)	(509,017)	155,773
<b>Other Adjustments to Cash (Uses)</b>				
Line of Credit Proceeds	899,786	1,195,529	1,195,529	
Financing Obligation Proceeds			75,000	75,000
Transfers To Other Funds	(759,353)	(1,036,597)	(1,049,000)	(12,403)
Total Other Adjustments to Cash (Uses)	140,433	158,932	221,529	62,597
Net Change in Fund Balance	(350,000)	(505,858)	(287,488)	218,370
Fund Balance - Beginning (Restated)	350,000	505,858	505,858	
Fund Balance - Ending	\$ 0	\$ 0	\$ 218,370	\$ 218,370

ROAD FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
In Lieu Tax Payments	\$ 5,000	\$ 27,204	\$ 27,204	\$
Intergovernmental	1,226,111	1,923,540	1,456,794	(466,746)
Miscellaneous	9,500	9,500	8,756	(744)
Interest	400	400	367	(33)
Total Receipts	1,241,011	1,960,644	1,493,121	(467,523)
<b>DISBURSEMENTS</b>				
General Government	18,000	18,000	18,000	
Roads	877,350	1,351,677	1,326,983	24,694
Debt Service	176,776	176,776	175,817	959
Administration	281,487	701,350	279,669	421,681
Total Disbursements	1,353,613	2,247,803	1,800,469	447,334
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(112,602)	(287,159)	(307,348)	(20,189)
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	82,602	250,000	275,000	25,000
Total Other Adjustments to Cash (Uses)	82,602	250,000	275,000	25,000
Net Change in Fund Balance	(30,000)	(37,159)	(32,348)	4,811
Fund Balance - Beginning (Restated)	30,000	37,159	37,159	
Fund Balance - Ending	\$ 0	\$ 0	\$ 4,811	\$ 4,811

JAIL FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 792,395	\$ 951,091	\$ 902,599	\$ (48,492)
Charges for Services	12,000	27,304	27,304	
Miscellaneous	36,000	36,000	39,618	3,618
Interest	55	92	97	5
Total Receipts	840,450	1,014,487	969,618	(44,869)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	1,056,830	1,213,505	1,179,700	33,805
Debt Service	97,550	97,550	97,550	
Administration	366,756	443,467	362,155	81,312
Total Disbursements	1,521,136	1,754,522	1,639,405	115,117
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(680,686)	(740,035)	(669,787)	70,248
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	610,686	665,000	665,000	
Total Other Adjustments to Cash (Uses)	610,686	665,000	665,000	
Net Change in Fund Balance	(70,000)	(75,035)	(4,787)	70,248
Fund Balance - Beginning	70,000	75,035	75,035	
Fund Balance - Ending	\$ 0	\$ 0	\$ 70,248	\$ 70,248

LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 258,000	\$ 269,795	\$ 270,495	\$ 700
Miscellaneous	7,500	13,120	13,910	790
Interest	75	111	130	19
Total Receipts	265,575	283,026	284,535	1,509
<b>DISBURSEMENTS</b>				
General Government	51,175	51,675	38,440	13,235
Protection to Persons and Property	66,507	65,500	59,967	5,533
General Health and Sanitation	80,015	90,951	77,239	13,712
Social Services	2,000	2,000	250	1,750
Roads	35,600	51,935	52,573	(638)
Administration	51,025	63,527	55,379	8,148
Total Disbursements	286,322	325,588	283,848	41,740
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(20,747)	(42,562)	687	43,249
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	20,747	20,747	10,000	(10,747)
Total Other Adjustments to Cash (Uses)	20,747	20,747	10,000	(10,747)
Net Change in Fund Balance		(21,815)	10,687	32,502
Fund Balance - Beginning (Restated)		21,815	21,815	
Fund Balance - Ending	\$ 0	\$ 0	\$ 32,502	\$ 32,502

FORESTRY FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 1,500	\$ 1,500	\$ 1,487	\$ (13)
Interest	5	5		(5)
Total Receipts	1,505	1,505	1,487	(18)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	2,555	2,555	2,555	
Administration		2,000		2,000
Total Disbursements	2,555	4,555	2,555	2,000
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(1,050)	(3,050)	(1,068)	1,982
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	850	2,850	2,000	(850)
Total Other Adjustments to Cash (Uses)	850	2,850	2,000	(850)
Net Change in Fund Balance	(200)	(200)	932	1,132
Fund Balance - Beginning	200	200	161	(39)
Fund Balance - Ending	\$ 0	\$ 0	\$ 1,093	\$ 1,093

FAIRGROUNDS FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Miscellaneous	\$ 13,650	\$ 13,650	\$ 10,420	\$ (3,230)
Total Receipts	13,650	13,650	10,420	(3,230)
<b>DISBURSEMENTS</b>				
Recreation and Culture	16,650	19,750	12,837	6,913
Administration		3,269		3,269
Total Disbursements	16,650	23,019	12,837	10,182
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(3,000)	(9,369)	(2,417)	6,952
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	3,000	3,000	2,000	(1,000)
Total Other Adjustments to Cash (Uses)	3,000	3,000	2,000	(1,000)
Net Change in Fund Balance		(6,369)	(417)	5,952
Fund Balance - Beginning		6,369	6,369	
Fund Balance - Ending	\$ 0	\$ 0	\$ 5,952	\$ 5,952

911 FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Taxes	\$ 326,800	\$ 326,800	\$ 271,511	\$ (55,289)
Interest	50	50	39	(11)
Total Receipts	326,850	326,850	271,550	(55,300)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	286,850	310,225	277,003	33,222
Administration	93,968	134,204	93,265	40,939
Total Disbursements	380,818	444,429	370,268	74,161
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(53,968)	(117,579)	(98,718)	18,861
<b>Other Adjustments to Cash (Uses)</b>				
Transfers From Other Funds	41,468	95,000	95,000	
Total Other Adjustments to Cash (Uses)	41,468	95,000	95,000	
Net Change in Fund Balance	(12,500)	(22,579)	(3,718)	18,861
Fund Balance - Beginning	12,500	22,579	22,579	
Fund Balance - Ending	\$ 0	\$ 0	\$ 18,861	\$ 18,861

LEPC FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	1,500	1,500		(1,500)
Total Receipts	1,500	1,500		(1,500)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	1,300	1,300	285	1,015
Administration	2,485	2,485		2,485
Total Disbursements	3,785	3,785	285	3,500
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(2,285)	(2,285)	(285)	2,000
Net Change in Fund Balance	(2,285)	(2,285)	(285)	2,000
Fund Balance - Beginning	2,285	2,285	980	(1,305)
Fund Balance - Ending	\$ 0	\$ 0	\$ 695	\$ 695

CSEPP FUND				
	Budgeted Amounts		Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>RECEIPTS</b>				
Intergovernmental	\$ 324,443	\$ 324,443	\$ 158,959	\$ (165,484)
Total Receipts	324,443	324,443	158,959	(165,484)
<b>DISBURSEMENTS</b>				
Protection to Persons and Property	215,337	260,702	169,320	91,382
Administration	149,106	110,585	15,610	94,975
Total Disbursements	364,443	371,287	184,930	186,357
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(40,000)	(46,844)	(25,971)	20,873
Net Change in Fund Balance	(40,000)	(46,844)	(25,971)	20,873
Fund Balance - Beginning	40,000	46,844	46,844	
Fund Balance - Ending	\$ 0	\$ 0	\$ 20,873	\$ 20,873