

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL		%
			BUDGET	USED	
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE	3,479,759.00	4,398,986.07	-919,227.07		126.42
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 GENERAL PROPERTY TAX	1,110,000.00	1,426,411.38	-316,411.38	128.51	
1113 PSC PROPERTY TAX	440,000.00	960,611.98	-520,611.98	218.32	
1115 DELINQUENT PROPERTY TAX	35,000.00	60,302.02	-25,302.02	172.29	
1117 MOTOR VEHICLE TAX	350,000.00	552,098.86	-202,098.86	157.74	
1118 UNMINED MINERALS TAX	.00	.00	.00	.00	
TOTAL AD VALOREM TAXES	1,935,000.00	2,999,424.24	-1,064,424.24	155.01	
SALES & USE TAXES					
1121 UTILITIES TAX	575,000.00	698,816.54	-123,816.54	121.53	
TOTAL SALES & USE TAXES	575,000.00	698,816.54	-123,816.54	121.53	
PENALTIES & INTEREST ON TAXES					
1140 PENALTIES & INTEREST ON TAXES	.00	84.45	-84.45	.00	
TOTAL PENALTIES & INTEREST ON TAXES	.00	84.45	-84.45	.00	
OTHER TAXES					
1191 OMITTED PROPERTY TAX	.00	40,021.85	-40,021.85	.00	
TOTAL OTHER TAXES	.00	40,021.85	-40,021.85	.00	
REVENUE OTHER LOCAL GOVERNMENT UNITS					
1280 REVENUE IN LIEU OF TAXES	300,000.00	357,601.62	-57,601.62	119.20	
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	300,000.00	357,601.62	-57,601.62	119.20	
TUITION					
1310 TUITION FROM INDIVIDUALS	.00	.00	.00	.00	
1320 TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00	.00	
1340 OTHER TUITION	.00	.00	.00	.00	
TOTAL TUITION	.00	.00	.00	.00	
TRANSPORTATION					

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL		%
				BUDGET	USED	
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00	.00	.00
1420	TRN FEE FM OTH GVT SRC W/IN ST	.00	.00	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00	.00	.00
	EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	45,000.00	92,174.40	-47,174.40	204.83	
	TOTAL EARNINGS ON INVESTMENTS	45,000.00	92,174.40	-47,174.40	204.83	
	OTHER REVENUE FROM LOCAL SOURCES					
1911	BUILDING RENTAL	.00	.00	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	31,000.00	.00	31,000.00	.00	.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00	.00	.00
1950	MISC REVS FRM OTH SCH DIST	.00	.00	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	-6,322.18	6,322.18	.00	.00
1990	MISCELLANEOUS REVENUE	195,625.00	416,735.89	-221,110.89	213.03	.00
1991	TRANSCRIPT FEES	.00	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	226,625.00	410,413.71	-183,788.71	181.10	
	TOTAL REVENUE FROM LOCAL SOURCES	3,081,625.00	4,598,536.81	-1,516,911.81	149.22	
	REVENUE FROM STATE SOURCES					
	STATE PROGRAM					
3111	SEEK PROGRAM	6,612,627.00	7,206,592.00	-593,965.00	108.98	
	TOTAL STATE PROGRAM	6,612,627.00	7,206,592.00	-593,965.00	108.98	
	OTHER STATE FUNDING					
3121	VOCATIONAL TRAVEL	.00	.00	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	40,000.00	117,470.00	-77,470.00	293.68	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00	.00	.00
	TOTAL OTHER STATE FUNDING	40,000.00	117,470.00	-77,470.00	293.68	
	EXPENDITURE REIMBURSEMENTS					
3130	OUT OF DISTRICT REIMBURSEMENT	.00	.00	.00	.00	.00

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL		% USED
			BUDGET	USED	
3131 STATE MISC. REIMBURSEMENTS	.00	20,000.00	-20,000.00	.00	.00
3132 SLP REIMBURSEMENT	.00	.00	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS	.00	20,000.00	-20,000.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF PAYMENTS	1,806,150.00	.00	1,806,150.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	1,806,150.00	.00	1,806,150.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	8,458,777.00	7,344,062.00	1,114,715.00	86.82	
REVENUE FROM FEDERAL SOURCES					
UNRESTRICTED DIRECT					
4100 UNRESTRICTED DIRECT FEDERAL	.00	.00	.00	.00	.00
TOTAL UNRESTRICTED DIRECT	.00	.00	.00	.00	.00
FEDERAL REIMBURSEMENT					
4800 OTHER FEDERAL REIMBURSEMENT	.00	.00	.00	.00	.00
4810 MEDICAID REIMBURSEMENT	45,000.00	80,951.25	-35,951.25	179.89	
TOTAL FEDERAL REIMBURSEMENT	45,000.00	80,951.25	-35,951.25	179.89	
TOTAL REVENUE FROM FEDERAL SOURCES	45,000.00	80,951.25	-35,951.25	179.89	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	75,000.00	97,398.50	-22,398.50	129.86	
TOTAL INTERFUND TRANSFERS	75,000.00	97,398.50	-22,398.50	129.86	
SALE OR COMP FOR LOSS OF ASSETS					
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00	.00	.00
5341 SALE OF EQUIPMENT ETC	.00	10,150.00	-10,150.00	.00	.00
5342 LOSS COMP - EQUIPMENT, FURN, FIX	.00	.00	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	10,150.00	-10,150.00	.00	.00
TOTAL OTHER RECEIPTS	75,000.00	107,548.50	-32,548.50	143.40	
TOTAL RECEIPTS	11,660,402.00	12,131,098.56	-470,696.56	104.04	

METCALFE COUNTY BOARD OF EDUCATION



ANNUAL FINANCIAL REPORT FOR FY 2026

GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUES	15,140,161.00	16,530,084.63	-1,389,923.63	109.18

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



GENERAL FUND (1)				YR TO DATE	AVAIL	%
				ACTUAL	BUDGET	USED
EXPENDITURES						
0000	RESTRICT TO REV & BAL SHT ONLY					
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY				.00	.00	.00
1000	INSTRUCTION					
0100	SALARIES PERSONNEL SERVICES	5,109,077.19	4,705,623.35	403,453.84	92.10	
0200	EMPLOYEE BENEFITS	424,406.54	354,383.45	70,023.09	83.50	
0280	ON-BEHALF	1,060,559.00	.00	1,060,559.00	.00	
0300	PURCHASED PROF AND TECH SERV	160,677.00	138,343.28	22,333.72	86.10	
0400	PURCHASED PROPERTY SERVICES	122,000.00	68,576.29	53,423.71	56.21	
0500	OTHER PURCHASED SERVICES	76,186.61	56,601.88	19,584.73	74.29	
0600	SUPPLIES	297,702.19	288,105.43	9,596.76	96.78	
0700	PROPERTY	124,179.28	44,177.60	80,001.68	35.58	
0800	DEBT SERVICE AND MISCELLANEOUS	86,255.44	106,244.17	-19,988.73	123.17	
0900	OTHER ITEMS	.00	.00	.00	.00	
TOTAL 1000 INSTRUCTION				5,762,055.45	1,698,987.80	77.23
2100	STUDENT SUPPORT SERVICES					
0100	SALARIES PERSONNEL SERVICES	438,393.00	426,637.38	11,755.62	97.32	
0200	EMPLOYEE BENEFITS	27,094.00	24,234.13	2,859.87	89.44	
0280	ON-BEHALF	74,723.00	.00	74,723.00	.00	
0300	PURCHASED PROF AND TECH SERV	32,250.00	16,475.70	15,774.30	51.09	
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	
0500	OTHER PURCHASED SERVICES	2,537.00	2,138.91	398.09	84.31	
0600	SUPPLIES	3,000.00	319.98	2,680.02	10.67	
0700	PROPERTY	.00	.00	.00	.00	
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	
TOTAL 2100 STUDENT SUPPORT SERVICES				469,806.10	108,190.90	81.28
2200	INSTRUCTIONAL STAFF SUPP SERV					
0100	SALARIES PERSONNEL SERVICES	256,363.00	256,361.52	1.48	100.00	
0200	EMPLOYEE BENEFITS	11,417.47	11,219.40	198.07	98.27	
0280	ON-BEHALF	40,058.00	.00	40,058.00	.00	
0300	PURCHASED PROF AND TECH SERV	2,000.00	1,213.00	787.00	60.65	
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	
0500	OTHER PURCHASED SERVICES	2,000.00	1,835.15	164.85	91.76	
0600	SUPPLIES	3,637.00	1,522.91	2,114.09	41.87	
0700	PROPERTY	.00	.00	.00	.00	
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV				272,151.98	43,323.49	86.27
2300	DISTRICT ADMIN SUPPORT					
0100	SALARIES PERSONNEL SERVICES	283,994.13	258,951.36	25,042.77	91.16	

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0200 EMPLOYEE BENEFITS	345,235.13	179,837.28	165,397.85	52.09
0280 ON-BEHALF	49,557.00	.00	49,557.00	.00
0300 PURCHASED PROF AND TECH SERV	251,000.00	259,402.69	-8,402.69	103.35
0400 PURCHASED PROPERTY SERVICES	15,500.00	13,856.86	1,643.14	89.40
0500 OTHER PURCHASED SERVICES	80,000.00	69,799.76	10,200.24	87.25
0600 SUPPLIES	20,050.00	16,102.74	3,947.26	80.31
0700 PROPERTY	5,000.00	.00	5,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	13,750.00	13,334.83	415.17	96.98
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,064,086.26	811,285.52	252,800.74	76.24
2400 SCHOOL ADMIN SUPPORT				
0100 SALARIES PERSONNEL SERVICES	814,500.00	782,739.38	31,760.62	96.10
0200 EMPLOYEE BENEFITS	79,910.00	74,679.31	5,230.69	93.45
0280 ON-BEHALF	190,840.00	.00	190,840.00	.00
0300 PURCHASED PROF AND TECH SERV	2,540.00	1,562.00	978.00	61.50
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500 OTHER PURCHASED SERVICES	14,216.34	13,318.47	897.87	93.68
0600 SUPPLIES	18,194.00	18,935.39	-741.39	104.07
0700 PROPERTY	857.64	857.70	-.06	100.01
0800 DEBT SERVICE AND MISCELLANEOUS	2,098.00	2,098.00	.00	100.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,123,155.98	894,190.25	228,965.73	79.61
2500 BUSINESS SUPPORT SERVICES				
0100 SALARIES PERSONNEL SERVICES	303,104.00	328,852.56	-25,748.56	108.49
0200 EMPLOYEE BENEFITS	47,967.00	53,752.67	-5,785.67	112.06
0280 ON-BEHALF	75,394.00	.00	75,394.00	.00
0300 PURCHASED PROF AND TECH SERV	12,000.00	20,751.40	-8,751.40	172.93
0400 PURCHASED PROPERTY SERVICES	22,000.00	20,097.49	1,902.51	91.35
0500 OTHER PURCHASED SERVICES	55,872.00	1,926.07	53,945.93	3.45
0600 SUPPLIES	10,500.00	4,650.88	5,849.12	44.29
0700 PROPERTY	46,000.00	43,425.75	2,574.25	94.40
0800 DEBT SERVICE AND MISCELLANEOUS	.00	500.00	-500.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	572,837.00	473,956.82	98,880.18	82.74
2600 PLANT OPERATIONS & MAINTENANCE				
0100 SALARIES PERSONNEL SERVICES	711,955.00	612,287.97	99,667.03	86.00
0200 EMPLOYEE BENEFITS	185,036.00	158,602.47	26,433.53	85.71
0280 ON-BEHALF	101,775.00	.00	101,775.00	.00
0300 PURCHASED PROF AND TECH SERV	2,250.00	7,500.00	-5,250.00	333.33
0400 PURCHASED PROPERTY SERVICES	288,000.00	528,950.14	-240,950.14	183.66
0500 OTHER PURCHASED SERVICES	163,000.00	159,098.00	3,902.00	97.61
0600 SUPPLIES	447,500.00	477,600.02	-30,100.02	106.73
0700 PROPERTY	15,000.00	22,293.84	-7,293.84	148.63
0800 DEBT SERVICE AND MISCELLANEOUS	4,000.00	1,376.96	2,623.04	34.42
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,918,516.00	1,967,709.40	-49,193.40	102.56

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GENERAL FUND (1)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL		% USED
			BUDGET		
2700 STUDENT TRANSPORTATION					
0100 SALARIES PERSONNEL SERVICES	558,337.60	592,494.34	-34,156.74	106.12	
0200 EMPLOYEE BENEFITS	146,681.00	160,012.43	-13,331.43	109.09	
0280 ON-BEHALF	106,601.00	.00	106,601.00	.00	
0300 PURCHASED PROF AND TECH SERV	8,500.00	9,550.72	-1,050.72	112.36	
0400 PURCHASED PROPERTY SERVICES	14,500.00	23,709.14	-9,209.14	163.51	
0500 OTHER PURCHASED SERVICES	181,500.00	180,794.20	705.80	99.61	
0600 SUPPLIES	284,250.00	170,284.55	113,965.45	59.91	
0700 PROPERTY	301,000.00	.00	301,000.00	.00	
0800 DEBT SERVICE AND MISCELLANEOUS	3,000.00	3,030.28	-30.28	101.01	
TOTAL 2700 STUDENT TRANSPORTATION	1,604,369.60	1,139,875.66	464,493.94	71.05	
3100 FOOD SERVICE OPERATION					
0280 ON-BEHALF	.00	.00	.00	.00	
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00	
3300 COMMUNITY SERVICES					
0100 SALARIES PERSONNEL SERVICES	18,688.00	16,187.92	2,500.08	86.62	
0200 EMPLOYEE BENEFITS	9,609.00	9,450.95	158.05	98.36	
0280 ON-BEHALF	7,096.00	.00	7,096.00	.00	
0300 PURCHASED PROF AND TECH SERV	750.00	.00	750.00	.00	
0500 OTHER PURCHASED SERVICES	1,500.00	333.41	1,166.59	22.23	
0600 SUPPLIES	4,300.00	1,768.35	2,531.65	41.12	
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	
TOTAL 3300 COMMUNITY SERVICES	41,943.00	27,740.63	14,202.37	66.14	
4100 LAND/SITE ACQUISITIONS					
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00	.00	
0400 PURCHASED PROPERTY SERVICES	48,599.47	181,419.67	-132,820.20	373.30	
0600 SUPPLIES	.00	.00	.00	.00	
TOTAL 4100 LAND/SITE ACQUISITIONS	48,599.47	181,419.67	-132,820.20	373.30	
4300 ARCHITECTURAL/ENGIN					
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00	.00	
0600 SUPPLIES	.00	.00	.00	.00	
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00	.00	
5100 DEBT SERVICE					
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00	
0900 OTHER ITEMS	.00	.00	.00	.00	
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	

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GENERAL FUND (1)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
5200	FUND TRANSFERS				
0900	OTHER ITEMS				
	TOTAL 5200 FUND TRANSFERS	24,901.00	343,426.71	-318,525.71	999.99
5300	CONTINGENCY				
0840	CONTINGENCY	387,236.97	.00	387,236.97	.00
	TOTAL 5300 CONTINGENCY	387,236.97	.00	387,236.97	.00
	TOTAL EXPENDITURES	15,140,161.00	12,343,618.19	2,796,542.81	81.53
	TOTAL FOR GENERAL FUND (1)	.00	4,186,466.44	-4,186,466.44	.00

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
TUITION					
1340 OTHER TUITION		.00	.00	.00	.00
TOTAL TUITION		.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		404.13	1,020.65	-616.52	252.55
TOTAL EARNINGS ON INVESTMENTS		404.13	1,020.65	-616.52	252.55
COMMUNITY SERVICE ACTIVITIES					
1811 COMMUNITY EDUCATION FEES		.00	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		10,200.00	17,924.07	-7,724.07	175.73
1980 REFUND OF PRIOR YR EXPENDITURE		.00	.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		10,200.00	17,924.07	-7,724.07	175.73
TOTAL REVENUE FROM LOCAL SOURCES		10,604.13	18,944.72	-8,340.59	178.65
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200 RESTRICTED STATE REVENUE		845,007.30	851,329.87	-6,322.57	100.75
TOTAL RESTRICTED		845,007.30	851,329.87	-6,322.57	100.75
REVENUE FOR ON BEHALF PAYMENTS					
3900 ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		845,007.30	851,329.87	-6,322.57	100.75
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
4500	CONTRIBUTIONS/DONATIONS	2,579,003.38	2,689,019.11	-110,015.73	104.27
	TOTAL RESTRICTED THROUGH THE STATE	2,579,003.38	2,689,019.11	-110,015.73	104.27
	THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	29,210.64	-29,210.64	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	29,210.64	-29,210.64	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,579,003.38	2,718,229.75	-139,226.37	105.40
	OTHER RECEIPTS				
	INTERFUND TRANSFERS				
5210	FUND TRANSFER	24,901.00	24,901.00	.00	100.00
5231	NCLB TRANSFER FROM	206,570.00	.00	206,570.00	.00
5241	NCLB TRANSFER TO	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	231,471.00	24,901.00	206,570.00	10.76
	TOTAL OTHER RECEIPTS	231,471.00	24,901.00	206,570.00	10.76
	TOTAL RECEIPTS	3,666,085.81	3,613,405.34	52,680.47	98.56
	TOTAL REVENUES	3,666,085.81	3,613,405.34	52,680.47	98.56

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SPECIAL REVENUE (2)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
1000	INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	1,873,442.28	1,980,426.56	-106,984.28	105.71
0200	EMPLOYEE BENEFITS	547,170.20	600,486.80	-53,316.60	109.74
0300	PURCHASED PROF AND TECH SERV	19,490.00	29,278.37	-9,788.37	150.22
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	25,028.08	18,151.81	6,876.27	72.53
0600	SUPPLIES	302,867.95	259,688.23	43,179.72	85.74
0700	PROPERTY	381,021.31	368,203.32	12,817.99	96.64
0800	DEBT SERVICE AND MISCELLANEOUS	4,848.00	4,364.38	483.62	90.02
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 1000 INSTRUCTION	3,153,867.82	3,260,599.47	-106,731.65	103.38
2100	STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	44,078.55	71,213.49	-27,134.94	161.56
0200	EMPLOYEE BENEFITS	25,332.83	37,022.27	-11,689.44	146.14
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	5,922.61	6,772.78	-850.17	114.35
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	75,333.99	115,008.54	-39,674.55	152.66
2200	INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00	.00
2300	DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES				

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SPECIAL REVENUE (2)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	40,000.00	40,000.00	.00	100.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		40,000.00	40,000.00	.00	100.00
2700	STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
3100	FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00	.00
3300	COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	125,856.90	125,837.04	19.86	99.98
0200	EMPLOYEE BENEFITS	30,029.43	29,855.06	174.37	99.42
0300	PURCHASED PROF AND TECH SERV	1,840.00	1,840.00	.00	100.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,066.49	2,994.30	72.19	97.65
0600	SUPPLIES	23,647.14	31,463.48	-7,816.34	133.05
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,874.04	5,807.45	66.59	98.87
TOTAL 3300 COMMUNITY SERVICES		190,314.00	197,797.33	-7,483.33	103.93
3400	ADULT EDUCATION OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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SPECIAL REVENUE (2)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
0200	EMPLOYEE BENEFITS	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00	.00
5200	FUND TRANSFERS				
0900	OTHER ITEMS	206,570.00	.00	206,570.00	.00
	TOTAL 5200 FUND TRANSFERS	206,570.00	.00	206,570.00	.00
	TOTAL EXPENDITURES	3,666,085.81	3,613,405.34	52,680.47	98.56
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00	.00

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SCHOOL ACTIVITY ACCOUNTS (25)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510 INTEREST ON INVESTMENTS		.00	607.92	-607.92	.00
TOTAL EARNINGS ON INVESTMENTS		.00	607.92	-607.92	.00
STUDENT ACTIVITIES					
1730 CLUB & OTHER DUES		.00	129,421.81	-129,421.81	.00
1740 STUDENT FEES		.00	8,986.00	-8,986.00	.00
1790 OTHER STUDENT ACTIVITY INCOME		.00	463,563.58	-463,563.58	.00
TOTAL STUDENT ACTIVITIES		.00	601,971.39	-601,971.39	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS		.00	28,358.41	-28,358.41	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	28,358.41	-28,358.41	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	630,937.72	-630,937.72	.00
TOTAL RECEIPTS		.00	630,937.72	-630,937.72	.00
TOTAL REVENUES		.00	630,937.72	-630,937.72	.00

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SCHOOL ACTIVITY ACCOUNTS (25)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
0000	RESTRICT TO REV & BAL SHT ONLY				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00
1000	INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	4,792.85	-4,792.85	.00
0500	OTHER PURCHASED SERVICES	.00	37,184.12	-37,184.12	.00
0600	SUPPLIES	.00	627,983.06	-627,983.06	.00
	TOTAL 1000 INSTRUCTION	.00	669,960.03	-669,960.03	.00
3900	OTHER NON-INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	1,075.34	-1,075.34	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	.00	1,075.34	-1,075.34	.00
	TOTAL EXPENDITURES	.00	671,035.37	-671,035.37	.00
	TOTAL FOR SCHOOL ACTIVITY ACCOUNTS (25)	.00	-40,097.65	40,097.65	.00

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CAPITAL OUTLAY FUND (310)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES					
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL RESTRICTED	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL REVENUE FROM STATE SOURCES	115,240.00	123,104.00	-7,864.00	106.82
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL REVENUES	115,240.00	123,104.00	-7,864.00	106.82

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CAPITAL OUTLAY FUND (310)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2600	PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00	.00
5100	DEBT SERVICE				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00
5200	FUND TRANSFERS				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0900	OTHER ITEMS	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL 5200 FUND TRANSFERS	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL EXPENDITURES	115,240.00	123,104.00	-7,864.00	106.82
	TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00	.00

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BUILDING FUND (5 CENT LEVY) (320)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111	GENERAL PROPERTY TAX	1,014,725.27	647,160.00	367,565.27	63.78
1113	PSC PROPERTY TAX	.00	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00	.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00	.00
1118	UNMINED MINERALS TAX	.00	.00	.00	.00
	TOTAL AD VALOREM TAXES	1,014,725.27	647,160.00	367,565.27	63.78
PENALTIES & INTEREST ON TAXES					
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
	TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00	.00
OTHER TAXES					
1191	OMITTED PROPERTY TAX	.00	.00	.00	.00
1192	EXCISE TAX	.00	.00	.00	.00
	TOTAL OTHER TAXES	.00	.00	.00	.00
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,014,725.27	647,160.00	367,565.27	63.78
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	810,000.00	843,628.00	-33,628.00	104.15
	TOTAL RESTRICTED	810,000.00	843,628.00	-33,628.00	104.15
	TOTAL REVENUE FROM STATE SOURCES	810,000.00	843,628.00	-33,628.00	104.15
OTHER RECEIPTS					

METCALFE COUNTY BOARD OF EDUCATION

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BUILDING FUND (5 CENT LEVY) (320)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMENTS	.00	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00	.00
5342	LOSS COMP - EQUIPMENT, FURN, FIX	.00	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	1,824,725.27	1,490,788.00	333,937.27	81.70
	TOTAL REVENUES	1,824,725.27	1,490,788.00	333,937.27	81.70

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



BUILDING FUND (5 CENT LEVY) (320)				BUDGET		YR TO DATE		AVAIL		% USED	
				APPROP		ACTUAL		BUDGET			
EXPENDITURES											
4100 LAND/SITE ACQUISITIONS											
0700	PROPERTY			.00		.00		.00		.00	
	TOTAL 4100	LAND/SITE ACQUISITIONS		.00		.00		.00		.00	
5100 DEBT SERVICE											
0300	PURCHASED PROF AND TECH SERV			.00		.00		.00		.00	
0400	PURCHASED PROPERTY SERVICES			.00		.00		.00		.00	
0500	OTHER PURCHASED SERVICES			.00		.00		.00		.00	
0800	DEBT SERVICE AND MISCELLANEOUS			.00		.00		.00		.00	
0900	OTHER ITEMS			.00		.00		.00		.00	
	TOTAL 5100	DEBT SERVICE		.00		.00		.00		.00	
5200 FUND TRANSFERS											
0900	OTHER ITEMS			1,824,725.27		1,490,788.00		333,937.27		81.70	
	TOTAL 5200	FUND TRANSFERS		1,824,725.27		1,490,788.00		333,937.27		81.70	
	TOTAL EXPENDITURES			1,824,725.27		1,490,788.00		333,937.27		81.70	
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)			.00		.00		.00		.00	

METCALFE COUNTY BOARD OF EDUCATION

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CONSTRUCTION FUND (360)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	.00	9,675.55	-9,675.55	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	9,675.55	-9,675.55	.00
OTHER REVENUE FROM LOCAL SOURCES					
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	9,675.55	-9,675.55	.00
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500	RESTRICTED FED THRU STATE	.00	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00	.00
OTHER RECEIPTS					
BOND ISSUANCE					
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00	.00
	TOTAL BOND ISSUANCE	.00	.00	.00	.00
INTERFUND TRANSFERS					
5210	FUND TRANSFER	.00	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	9,675.55	-9,675.55	.00

METCALFE COUNTY BOARD OF EDUCATION



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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL REVENUES	.00	9,675.55	-9,675.55	.00

METCALFE COUNTY BOARD OF EDUCATION

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CONSTRUCTION FUND (360)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
2700 STUDENT TRANSPORTATION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
4300 ARCHITECTURAL/ENGIN					
0300	PURCHASED PROF AND TECH SERV	.00	13,577.66	-13,577.66	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN		.00	13,577.66	-13,577.66	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	1,309,298.88	-1,309,298.88	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00	.00
0600	SUPPLIES	.00	.00	.00	.00
0700	PROPERTY	.00	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	1,309,298.88	-1,309,298.88	.00
4600 SITE IMPROVEMENT					
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00	.00
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00	.00
5200 FUND TRANSFERS					
0900	OTHER ITEMS	.00	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00	.00
5300 CONTINGENCY					
0840	CONTINGENCY	.00	.00	.00	.00
TOTAL 5300 CONTINGENCY		.00	.00	.00	.00

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CONSTRUCTION FUND (360)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL EXPENDITURES	.00	1,322,876.54	-1,322,876.54	.00
TOTAL FOR CONSTRUCTION FUND (360)	.00	-1,313,200.99	1,313,200.99	.00

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DEBT SERVICES FUND (400)				BUDGET	YR TO DATE	AVAIL	%
				APPROP	ACTUAL	BUDGET	USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
1510	INTEREST ON INVESTMENTS			.00	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS			.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES			.00	.00	.00	.00
REVENUE FROM STATE SOURCES							
REVENUE FOR ON BEHALF PAYMENTS							
3900	ON BEHALF PAYMENTS			.00	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS			.00	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES			.00	.00	.00	.00
REVENUE FROM FEDERAL SOURCES							
UNDEFINED REV TYPE							
4900	ON-BEHALF FEDERAL SOURCES			.00	.00	.00	.00
	TOTAL UNDEFINED REV TYPE			.00	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES			.00	.00	.00	.00
OTHER RECEIPTS							
BOND ISSUANCE							
5110	BOND PRINCIPAL PROCEEDS			.00	.00	.00	.00
	TOTAL BOND ISSUANCE			.00	.00	.00	.00
INTERFUND TRANSFERS							
5210	FUND TRANSFER			1,939,965.27	1,932,417.71	7,547.56	99.61
	TOTAL INTERFUND TRANSFERS			1,939,965.27	1,932,417.71	7,547.56	99.61
	TOTAL OTHER RECEIPTS			1,939,965.27	1,932,417.71	7,547.56	99.61
	TOTAL RECEIPTS			1,939,965.27	1,932,417.71	7,547.56	99.61
	TOTAL REVENUES			1,939,965.27	1,932,417.71	7,547.56	99.61

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DEBT SERVICES FUND (400)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
5100 DEBT SERVICE					
0800	DEBT SERVICE AND MISCELLANEOUS	1,939,965.27	1,932,417.71	7,547.56	99.61
TOTAL 5100 DEBT SERVICE		1,939,965.27	1,932,417.71	7,547.56	99.61
TOTAL EXPENDITURES		1,939,965.27	1,932,417.71	7,547.56	99.61
TOTAL FOR DEBT SERVICES FUND (400)		.00	.00	.00	.00

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FOOD SERVICE FUND (51)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
	TOTAL 0999 BEGINNING BALANCE	587,087.75	866,416.49	-279,328.74	147.58
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
EARNINGS ON INVESTMENTS					
1510	INTEREST ON INVESTMENTS	1,050.00	10,206.54	-9,156.54	972.05
	TOTAL EARNINGS ON INVESTMENTS	1,050.00	10,206.54	-9,156.54	972.05
FOOD SERVICE					
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00	.00
1612	REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	.00	.00	.00	.00
1622	NON-REIMBURSABLE BREAKFAST PRG	.00	.00	.00	.00
1624	NON-REIMBURSABLE A LA CARTE PRG	46,500.00	53,372.99	-6,872.99	114.78
1629	NON-REIMBURSABLE OTHER FOOD PRG	.00	.00	.00	.00
1630	SPECIAL FUNCTIONS	.00	.00	.00	.00
	TOTAL FOOD SERVICE	46,500.00	53,372.99	-6,872.99	114.78
OTHER REVENUE FROM LOCAL SOURCES					
1960	HEAD START - OTHER GOVMTL UNIT	.00	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	626.54	-626.54	.00
1993	LOCAL MIS REIMBURSEMENTS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	626.54	-626.54	.00
	TOTAL REVENUE FROM LOCAL SOURCES	47,550.00	64,206.07	-16,656.07	135.03
REVENUE FROM STATE SOURCES					
RESTRICTED					
3200	RESTRICTED STATE REVENUE	9,500.00	9,487.87	12.13	99.87
	TOTAL RESTRICTED	9,500.00	9,487.87	12.13	99.87
REVENUE FOR ON BEHALF PAYMENTS					
3900	ON BEHALF PAYMENTS	79,033.51	.00	79,033.51	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	79,033.51	.00	79,033.51	.00
	TOTAL REVENUE FROM STATE SOURCES	88,533.51	9,487.87	79,045.64	10.72

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



FOOD SERVICE FUND (51)	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL		%
			BUDGET	USED	
REVENUE FROM FEDERAL SOURCES					
RESTRICTED THROUGH THE STATE					
4500 RESTRICTED FED THRU STATE	.00	3,193.32	-3,193.32	.00	.00
4500-S FEDERAL REVENUE/SUMMER FEEDING	.00	227,105.14	-227,105.14	.00	.00
4500A AFTER SCHOOL SNACKS	.00	.00	.00	.00	.00
4500B FEDERAL THRU STATE-BREAKFAST	330,000.00	548,407.02	-218,407.02	166.18	166.18
4500L FEDERAL THRU STATE-LUNCH REIMB	620,951.77	906,222.84	-285,271.07	145.94	145.94
4500S FEDERAL REVENUE - SUPPER	60,000.00	94,534.09	-34,534.09	157.56	157.56
4500V MILK VENDING MACHINE	.00	.00	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	1,010,951.77	1,779,462.41	-768,510.64	176.02	176.02
CHILD NUTRITION PROGRAM DONATED COMMODIT					
4950 CHILD NUTR PRG DONATED COMMOD	.00	66,761.00	-66,761.00	.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	.00	66,761.00	-66,761.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	1,010,951.77	1,846,223.41	-835,271.64	182.62	182.62
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 FUND TRANSFER	.00	.00	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	.00	.00	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS					
5341 SALE OF EQUIPMENT ETC	.00	4,141.00	-4,141.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	4,141.00	-4,141.00	.00	.00
TOTAL OTHER RECEIPTS	.00	4,141.00	-4,141.00	.00	.00
TOTAL RECEIPTS	1,147,035.28	1,924,058.35	-777,023.07	167.74	167.74
TOTAL REVENUES	1,734,123.03	2,790,474.84	-1,056,351.81	160.92	160.92

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



FOOD SERVICE FUND (51)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3100	FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	506,401.00	499,930.04	6,470.96	98.72
0200	EMPLOYEE BENEFITS	119,364.53	116,906.94	2,457.59	97.94
0280	ON-BEHALF	79,003.51	.00	79,003.51	.00
0300	PURCHASED PROF AND TECH SERV	10,300.00	1,673.00	8,627.00	16.24
0400	PURCHASED PROPERTY SERVICES	15,000.00	4,426.53	10,573.47	29.51
0500	OTHER PURCHASED SERVICES	7,000.00	5,818.85	1,181.15	83.13
0600	SUPPLIES	854,603.99	1,047,039.87	-192,435.88	122.52
0700	PROPERTY	59,700.00	134,005.61	-74,305.61	224.47
0800	DEBT SERVICE AND MISCELLANEOUS	7,750.00	6,538.20	1,211.80	84.36
0900	OTHER ITEMS	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	1,659,123.03	1,816,339.04	-157,216.01	109.48
5200	FUND TRANSFERS				
0900	OTHER ITEMS	75,000.00	97,398.50	-22,398.50	129.86
	TOTAL 5200 FUND TRANSFERS	75,000.00	97,398.50	-22,398.50	129.86
	TOTAL EXPENDITURES	1,734,123.03	1,913,737.54	-179,614.51	110.36
	TOTAL FOR FOOD SERVICE FUND (51)	.00	876,737.30	-876,737.30	.00

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FIDUCIARY FUND - PENSION, INVE (700		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
0999 BEGINNING BALANCE					
TOTAL 0999 BEGINNING BALANCE		.00	181.00	-181.00	.00
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1920 CONTRIBUTIONS/DONATIONS					
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	1,186.00	-1,186.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	1,186.00	-1,186.00	.00
TOTAL RECEIPTS		.00	1,186.00	-1,186.00	.00
TOTAL REVENUES		.00	1,367.00	-1,367.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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FIDUCIARY FUND - PENSION, INVE (700		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3300 COMMUNITY SERVICES					
0600 SUPPLIES		.00	1,000.00	-1,000.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	1,000.00	-1,000.00	.00
TOTAL EXPENDITURES		.00	1,000.00	-1,000.00	.00
TOTAL FOR FIDUCIARY FUND - PENSION, I (70000)		.00	367.00	-367.00	.00



METCALFE COUNTY BOARD OF EDUCATION

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GOVERNMENTAL ASSETS (8)				BUDGET	YR TO DATE	AVAIL	%
				APPROP	ACTUAL	BUDGET	USED
REVENUES							
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
OTHER REVENUE FROM LOCAL SOURCES							
1930	GAIN/LOSS	SALE OF ASSETS		.00	.00	.00	.00
	TOTAL OTHER REVENUE	FROM LOCAL SOURCES		.00	.00	.00	.00
	TOTAL REVENUE	FROM LOCAL SOURCES		.00	.00	.00	.00
OTHER RECEIPTS							
SALE OR COMP FOR LOSS OF ASSETS							
5311	SALE OF LAND &	IMPROVEMENTS		.00	.00	.00	.00
5331	SALE OF BUILDINGS			.00	.00	.00	.00
5341	SALE OF EQUIPMENT	ETC		.00	.00	.00	.00
	TOTAL SALE OR COMP	FOR LOSS OF ASSETS		.00	.00	.00	.00
	TOTAL OTHER RECEIPTS			.00	.00	.00	.00
	TOTAL RECEIPTS			.00	.00	.00	.00
	TOTAL REVENUES			.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
EXPENDITURES					
1000 INSTRUCTION					
0700 PROPERTY		.00	2,843.96	-2,843.96	.00
TOTAL 1000 INSTRUCTION		.00	2,843.96	-2,843.96	.00
2100 STUDENT SUPPORT SERVICES					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		.00	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00	.00
2700 STUDENT TRANSPORTATION					
0700 PROPERTY		.00	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00	.00
3300 COMMUNITY SERVICES					
0700 PROPERTY		.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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GOVERNMENTAL ASSETS (8)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL 3300	COMMUNITY SERVICES	.00	.00	.00	.00
TOTAL	EXPENDITURES	.00	2,843.96	-2,843.96	.00
TOTAL	FOR GOVERNMENTAL ASSETS (8)	.00	-2,843.96	2,843.96	.00

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



FOOD SERVICE ASSETS (81)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930	GAIN/LOSS SALE OF ASSETS	.00	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



FOOD SERVICE ASSETS (81)		BUDGET	YR TO DATE	AVAIL	%
		APPROP	ACTUAL	BUDGET	USED
EXPENDITURES					
3100	FOOD SERVICE OPERATION				
0700	PROPERTY	.00	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00
	TOTAL FOR FOOD SERVICE ASSETS (81)	.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



DAY CARE ASSETS (82)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930 GAIN/LOSS SALE OF ASSETS		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00	.00
TOTAL REVENUES		.00	.00	.00	.00
TOTAL FOR DAY CARE ASSETS (82)		.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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ADULT EDUCATION (84)		BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
REVENUES					
RECEIPTS					
REVENUE FROM LOCAL SOURCES					
OTHER REVENUE FROM LOCAL SOURCES					
1930 GAIN/LOSS SALE OF ASSETS		.00	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00	.00
TOTAL REVENUES		.00	.00	.00	.00
TOTAL FOR ADULT EDUCATION (84)		.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

ANNUAL FINANCIAL REPORT FOR FY 2026



SUMMARY PAGE	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
TOTAL OF REVENUES FUND 1	15,140,161.00	16,530,084.63	-1,389,923.63	109.18
TOTAL OF EXPENDITURES FUND 1	15,140,161.00	12,343,618.19	2,796,542.81	81.53
TOTAL FOR FUND 1	.00	4,186,466.44	-4,186,466.44	.00
TOTAL OF REVENUES FUND 2	3,666,085.81	3,613,405.34	52,680.47	98.56
TOTAL OF EXPENDITURES FUND 2	3,666,085.81	3,613,405.34	52,680.47	98.56
TOTAL FOR FUND 2	.00	.00	.00	.00
TOTAL OF REVENUES FUND 25	.00	630,937.72	-630,937.72	.00
TOTAL OF EXPENDITURES FUND 25	.00	671,035.37	-671,035.37	.00
TOTAL FOR FUND 25	.00	-40,097.65	40,097.65	.00
TOTAL OF REVENUES FUND 310	115,240.00	123,104.00	-7,864.00	106.82
TOTAL OF EXPENDITURES FUND 310	115,240.00	123,104.00	-7,864.00	106.82
TOTAL FOR FUND 310	.00	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,824,725.27	1,490,788.00	333,937.27	81.70
TOTAL OF EXPENDITURES FUND 320	1,824,725.27	1,490,788.00	333,937.27	81.70
TOTAL FOR FUND 320	.00	.00	.00	.00
TOTAL OF REVENUES FUND 360	.00	9,675.55	-9,675.55	.00
TOTAL OF EXPENDITURES FUND 360	.00	1,322,876.54	-1,322,876.54	.00
TOTAL FOR FUND 360	.00	-1,313,200.99	1,313,200.99	.00
TOTAL OF REVENUES FUND 400	1,939,965.27	1,932,417.71	7,547.56	99.61
TOTAL OF EXPENDITURES FUND 400	1,939,965.27	1,932,417.71	7,547.56	99.61
TOTAL FOR FUND 400	.00	.00	.00	.00
TOTAL OF REVENUES FUND 51	1,734,123.03	2,790,474.84	-1,056,351.81	160.92
TOTAL OF EXPENDITURES FUND 51	1,734,123.03	1,913,737.54	-179,614.51	110.36
TOTAL FOR FUND 51	.00	876,737.30	-876,737.30	.00
TOTAL OF REVENUES FUND 7000	.00	1,367.00	-1,367.00	.00
TOTAL OF EXPENDITURES FUND 7000	.00	1,000.00	-1,000.00	.00
TOTAL FOR FUND 7000	.00	367.00	-367.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	.00	2,843.96	-2,843.96	.00
TOTAL FOR FUND 8	.00	-2,843.96	2,843.96	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00	.00
TOTAL OF REVENUES FUND 84	.00	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00	.00

METCALFE COUNTY BOARD OF EDUCATION

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	BUDGET APPROP	YR TO DATE ACTUAL	AVAIL BUDGET	% USED
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX				
GRAND TOTAL OF REVENUES	22,480,335.11	25,178,794.53	-2,698,459.42	112.00
GRAND TOTAL OF EXPENDITURES	22,480,335.11	20,155,688.44	2,324,646.67	89.66
GRAND TOTAL	.00	5,023,106.09	-5,023,106.09	.00

** END OF REPORT - Generated by Cheyenne Garmon **