

BOWLING GREEN INDEPENDENT SCHOOL DISTRICT

1211 CENTER STREET ~ BOWLING GREEN, KENTUCKY 42101

PHONE: (270) 746-2200 ~ FAX: (270) 746-2205

Board of Education

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Director of Personnel, KEN AUGUST
Director of Transportation, CEDRIC BROWNING
Director of Special Programs, CANDICE PEAY
Director of Pupil Personnel, D.G. SHERRILL

Summary of August 2021 Monthly Report

- General Fund cash balance increased by \$1,352,659.63 from August of the previous year. This is due to a reclassification of expenditures from the General Fund to the Special Revenue Fund.
- Fund 2 (Grants) cash balance at the end of August is a negative \$588,175.70.
- Food service cash balance is \$2,470,000 or \$1,591,000 more than last August.

GENERAL FUND REVENUES THROUGH JULY 2021

	2020-21	2021-22	Increase	% Increase
Taxes				
Property	49,927.65	133,307.28	83,379.63	167.0%
Motor Vehicle	60,619.89	124,969.24	64,349.35	106.2%
Utilities	0.00	229,803.53	229,803.53	0.0%
Other	9,749.30	25,173.67	15,424.37	158.2%
In Lieu of	0.00	18,979.97	18,979.97	0.0%
Tuition and Fees	47,790.75	51,819.75	4,029.00	8.4%
Earnings on Investments	21,262.32	901.07	(20,361.25)	-95.8%
Other Local Revenue	4,793.25	18,600.89	13,807.64	288.1%
Local revenue sources	194,143.16	603,555.40	409,412.24	210.9%
State revenue sources	2,727,544.88	2,777,540.00	49,995.12	1.8%
Federal Revenue	9,007.42	319.83	(8,687.59)	-96.4%
Other	778.99	14,951.40	14,172.41	1819.3%
Total Revenue	2,931,474.45	3,396,366.63	464,892.18	15.9%

GENERAL FUND EXPENDITURES THROUGH JULY 2021

	2020-21	2021-22	Increase	% Increase
Instruction	1,371,843.32	1,510,970.03	139,126.71	10.1%
Student Support Services	142,348.37	131,570.89	(10,777.48)	-7.6%
Instructional Support	202,701.58	205,536.67	2,835.09	1.4%
District Administration	85,770.14	580,612.81	494,842.67	576.9%
School Administration	219,268.86	228,553.50	9,284.64	4.2%
Business Support	104,312.40	72,683.92	(31,628.48)	-30.3%
Plant Operations	689,273.07	624,704.54	(64,568.53)	-9.4%
Student Transportation	450,208.33	139,315.28	(310,893.05)	-69.1%
Other	677.93	145.75	(532.18)	-78.5%
Total Expenditures	3,266,404.00	3,494,093.39	227,689.39	7.0%

PERSONNEL COST

Percentage of Total	74.61%	72.82%	-1.79%	
	2020-21	2021-22	Increase	% Increase
Instruction	1,252,132.53	1,372,593.76	120,461.23	9.6%
Student Support Services	127,514.15	130,215.78	2,701.63	2.1%
Instructional Support	191,200.29	192,688.80	1,488.51	0.8%
District Administration	57,055.45	45,867.03	(11,188.42)	-19.6%
School Administration	219,017.86	228,553.50	9,535.64	4.4%
Business Support	104,651.37	56,806.08	(47,845.29)	-45.7%
Plant Operations	360,519.44	386,186.79	25,667.35	7.1%
Student Transportation	124,997.44	131,654.79	6,657.35	5.3%
Other	0.00	0.00	0.00	0.0%
Total Expenditures	<u>2,437,088.53</u>	<u>2,544,566.53</u>	<u>107,478.00</u>	<u>4.4%</u>

OTHER COST

	2020-21	2021-22	Increase	% Increase
Instruction	119,710.79	138,376.27	18,665.48	15.6%
Student Support Services	14,834.22	1,355.11	(13,479.11)	-90.9%
Instructional Support	11,501.29	12,847.87	1,346.58	11.7%
District Administration	28,714.69	534,745.78	506,031.09	1762.3%
School Administration	251.00	0.00	(251.00)	-100.0%
Business Support	(338.97)	15,877.84	16,216.81	-4784.1%
Plant Operations	328,753.63	238,517.75	(90,235.88)	-27.4%
Student Transportation	325,210.89	7,660.49	(317,550.40)	-97.6%
Other	677.93	145.75	(532.18)	-78.5%
Total Expenditures	<u>829,315.47</u>	<u>949,526.86</u>	<u>120,211.39</u>	<u>14.5%</u>

MUNIS MONTHLY RECAPITULATION

8/1/2021

MUNIS			DAILY RECEIPTS	
	BALANCES PER MUNIS (balance sheet report)	CASH - 6101	INVESTMENTS-6111	CASH - 6102
10-6101 General Fund		\$10,475,719.02		
20-6101 Special Revenue		(\$588,175.70)	\$1,207,823.56	
22-6101 District Activity Fund		\$0.00		
31-6101 Capital Outlay Fund		\$650,451.00		
32-6101 Building Fund		(\$533,447.94)		
36-6101 Construction Fund		\$9,533,534.26		
40-6101 Debt Service Fund		(\$0.18)		
51-6101 Food Service Fund		\$2,470,597.60		\$40,266.31
60-6101 Trust Agency Funds		\$66,685.86		
TOTALS		<u>\$22,075,363.92</u>	<u>\$1,207,823.56</u>	<u>\$40,266.31</u>
TOTAL CASH & INVESTMENTS				<u>\$23,323,453.79</u>

BANK			
BANK BALANCE CLOSE OF MONTH (CASH):	<u>8/31/2021</u>		\$22,386,632.39
		<u>\$0.00</u>	
OUTSTANDING CHECKS AT CLOSE OF MONTH	Payroll - MUNIS	\$4,318.51	(\$313,510.32)
	KY Personnel Cabinet (payroll)	\$69,531.96	
	Ky Teachers' Retirement ACH (payroll)	\$0.00	
	KY Retirement Systems (CERS) ACH (payroll)	\$178,129.27	
	Accts. Payable - MUNIS	\$61,530.58	
	eft's State (payroll)	\$0.00	
	eft's FED (payroll)	\$0.00	
	Foundation Transfer	\$0.00	
		<u>\$313,510.32</u>	
OTHER:	Outstanding Insurance Reconciliation Items	112.50	\$2,241.89
	Deposit in Transit - Credit Due from IRS for Social Security Overpayments	\$ 82.44	
	Transfer from BGHS Activity Fund to GF Completed in Error - Adj in April	\$0.00	
	Error in Recording EFT for Gordon Food Service	(\$259.21)	
	CERS Special Invoice Due - Payroll Adjustment Required	(\$2,177.62)	
	Disbursement In Transit - Comfuel	\$0.00	
	Timing difference in post Cash Disb Journal - Chk# 982512	\$0.00	
		<u>(\$2,241.89)</u>	
ACTUAL BALANCE CLOSE OF MONTH			<u>\$22,075,363.96</u>
INVESTMENTS FROM ALL FUNDS			<u>\$1,248,089.87</u>
DATE: <u>August 31, 2021</u>			<u>\$23,323,453.83</u>

OUTAGE \$0.04

ALL OF THE INFORMATION CONTAINED IN THIS REPORT IS A TRUE AND ACCURATE
ACCOUNT OF THE FINANCIAL CONDITION OF OUR SCHOOL DISTRICT

PREPARED BY _____ FINANCE OFFICER/TREASURER, BOWLING GREEN IND SCHOOLS

REVIEWED BY _____

**BOWLING GREEN INDEPENDENT SCHOOL
CASH RECONCILIATION
8/1/2021**

FUND	Beginning Balance 31-Jul-21	Receipts Aug-21	Disbursements Aug-21	VOIDS/Transfers Aug-21	Ending Balance 31-Aug-21
Fund 1 - GENERAL FUND	\$ 11,233,105.10	\$ 1,694,006.77	\$ (2,358,263.91)	\$ (93,128.94)	\$ 10,475,719.02
Fund 2 - GRANTS/PROJECTS	\$ (383,410.74)	\$ 422,479.04	\$ (584,512.96)	\$ (42,731.04)	\$ (588,175.70)
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 31 - CAPITAL OUTLAY	\$ 650,451.00	\$ -	\$ -	\$ -	\$ 650,451.00
Fund 32 - BUILDING FUND	\$ (533,524.65)	\$ 76.53	\$ -	\$ 0.18	\$ (533,447.94)
Fund 36 - CONSTRUCTION	\$ 11,338,635.66	\$ 415.39	\$ (1,805,516.79)	\$ -	\$ 9,533,534.26
Fund 400 - DEBT SERVICE	\$ -	\$ -	\$ -	\$ (0.18)	\$ (0.18)
Fund 51 - FOOD SERVICE	\$ 2,395,171.32	\$ 225,823.68	\$ (286,257.38)	\$ 135,859.98	\$ 2,470,597.60
Daily Receipts Accounts	\$ 27,875.89	\$ 12,390.42		\$ 0.00	\$ 40,266.31
FUND 60 - TRUST FUNDS	\$ 66,685.86	\$ -	\$ -	\$ -	\$ 66,685.86
TOTAL CASH	\$ 24,794,989.48	\$ 2,355,191.83	\$ (5,034,551.04)	\$ -	\$ 22,115,630.27

FUND	CURRENT YEAR 31-Aug-21	LAST YEAR 30-Jun-20	YEAR PRECEDING LAST 30-Jun-19
Fund 1 - GENERAL FUND	\$ 10,475,719.02	\$ 9,122,059.37	\$ 8,150,695.10
Fund 2 - GRANTS/PROJECTS	\$ (588,175.70)	\$ 673,958.37	\$ 759,922.75
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -
Fund 31 - CAPITAL OUTLAY	\$ 650,451.00	\$ 110,901.63	\$ 110,901.63
Fund 32 - BUILDING FUND	\$ (533,447.94)	\$ -	\$ 10,646.16
Fund 36 - CONSTRUCTION	\$ 9,533,534.26	\$ 5,422,250.30	\$ 4,287,813.05
Fund 400 - DEBT SERVICE	\$ (0.18)	\$ -	\$ -
Fund 51 - FOOD SERVICE	\$ 2,470,597.60	\$ 879,144.30	\$ 1,056,617.49
Daily Receipts Account	\$ 40,266.31	\$ 468.11	\$ 1,371.37
FUND 60 - TRUST FUNDS	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86
TOTAL CASH	\$ 22,115,630.23	\$ 16,275,467.94	\$ 14,444,653.41

**BOWLING GREEN INDEPENDENT SCHOOL
MONTHLY CASH BALANCES
FISCAL YEAR 2020-21**

FUND	Beginning Balance 6/30/2021	Jul-2021 BALANCE	Aug-2021 BALANCE	Sep-2021 BALANCE	Oct-2021 BALANCE	Nov-2021 BALANCE	Dec-2021 BALANCE
Fund 1 - GENERAL FUND	\$ 8,548,836.86	\$ 10,944,454.40	\$ 10,475,719.02				
Fund 2 - GRANTS/PROJECTS	\$ (543,241.04)	\$ (94,760.00)	\$ (588,175.70)				
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -				
Fund 31 - CAPITAL OUTLAY	\$ 1,611,658.63	\$ 650,451.00	\$ 650,451.00				
Fund 32 - BUILDING FUND	\$ 819,328.28	\$ (533,524.65)	\$ (533,447.94)				
Fund 36 - CONSTRUCTION	\$ 13,804,906.73	\$ 11,338,635.66	\$ 9,533,534.26				
Fund 400 - DEBT SERVICE	\$ 10,736.83	\$ 10,736.83	\$ (0.18)				
Fund 51 - FOOD SERVICE	\$ 2,266,447.78	\$ 2,384,434.49	\$ 2,470,597.60				
	\$ 27,852.60	\$ 27,875.89	\$ 40,266.31				
Fund 60 - Trust	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86				
TOTAL CASH	\$ 26,613,212.53	\$ 24,794,989.48	\$ 22,115,630.27	\$ -	\$ -	\$ -	\$ -

FUND	Jan-2022 BALANCE	Feb-2022 BALANCE	Mar-2022 BALANCE	Apr-2022 BALANCE	May-2022 BALANCE	Jun-2022 BALANCE
Fund 1 - GENERAL FUND						
Fund 2 - GRANTS/PROJECTS						
Fund 22 - DISTRICT ACTIVITY						
Fund 31 - CAPITAL OUTLAY						
Fund 32 - BUILDING FUND						
Fund 36 - CONSTRUCTION						
Fund 400 - DEBT SERVICE						
Fund 51 - FOOD SERVICE Daily Receipts Account						
Fund 60 - Trust						
TOTAL CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BOWLING GREEN BOARD OF EDUCATION
 SCHEDULE OF INVESTMENTS
 8/1/2021

MUNIS CASH ACCOUNT AT BB&T EARNED THE FOLLOWING RATES:			TOTAL INTEREST EARNED
	<u>Date of Rate Change</u>	<u>Rate</u>	
Independence Bank Main Checking		1.260%	\$2,132.03
			\$2,132.03

DISTRIBUTION OF INTEREST		Balance at Beginning of Month	Balance at End of Month	Average balance for the month	Allocated bank interest for the month
110-1510	GENERAL FUND	\$ 13,804,182.75	\$ 8,839,632.33	\$ 11,321,907.54	\$837.98
220-1510-1623	TECHNOLOGY	\$ 8,569,266.80	\$ 328,345.24	\$ 4,448,806.02	\$329.27
320-1510	BUILDING FUND	\$ 350,071.15	\$ 1,718,024.28	\$ 1,034,047.72	\$76.53
360-1510-12256	BGHS CONSTRUCTION	\$ 818,932.82	\$ 10,405,761.23	\$ 5,612,347.03	\$415.39
510-1510	SCHOOL FOOD	\$ 10,393,523.30	\$ 2,383,926.04	\$ 6,388,724.67	\$472.84
				\$ 28,805,832.98	\$2,132.01



Bowling Green City Schools

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BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2022 Period 2

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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	9,824,658.74	8,397,221.17	.00	234,725.16	3,571,478.00	3,336,752.84	6.6
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
AD VALOREM TAXES							
1111 GRP TAX	10,435,261.00	49,927.65	133,307.28	133,307.28	11,559,589.00	11,426,281.72	1.2
1113 PSCRPT TAX	321,678.01	.00	.00	.00	586,321.00	586,321.00	.0
1115 DLQ TAX	34,257.42	.00	.00	.00	35,000.00	35,000.00	.0
1116 DISTL TAX	.00	.00	.00	.00	.00	.00	.0
1117 MV TAX	632,392.24	60,619.89	49,205.69	124,969.24	597,000.00	472,030.76	20.9
1118 UNMND TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL AD VALOREM TAXES	11,423,588.67	110,547.54	182,512.97	258,276.52	12,777,910.00	12,519,633.48	2.0
SALES & USE TAXES							
1121 UTIL TAX	1,577,222.39	.00	.00	229,803.53	1,528,000.00	1,298,196.47	15.0
TOTAL SALES & USE TAXES	1,577,222.39	.00	.00	229,803.53	1,528,000.00	1,298,196.47	15.0
INCOME TAXES							
1131 OCC LIC TA	.00	1,000.00	.00	.00	.00	.00	.0
TOTAL INCOME TAXES	.00	1,000.00	.00	.00	.00	.00	.0
PENALTIES & INTEREST ON TAXES							
1140 PEN & INT	108,424.46	4,640.82	.00	.00	45,000.00	45,000.00	.0
TOTAL PENALTIES & INTEREST ON TAXES	108,424.46	4,640.82	.00	.00	45,000.00	45,000.00	.0
OTHER TAXES							
1191 OMIT TAX	28,964.22	5,108.48	.00	25,173.67	25,000.00	-173.67	100.7
1192 EXCISE TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER TAXES	28,964.22	5,108.48	.00	25,173.67	25,000.00	-173.67	100.7



Bowling Green City Schools

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BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2022 Period 2

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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
1951 MSC SCH IN	722.00	.00	.00	.00	.00	.00	.0
1952 MSC SCH OU	.00	.00	.00	.00	.00	.00	.0
1980 PRYR REFND	4,759.73	233.31	.00	.00	.00	.00	.0
1990 MISC REV	16,093.78	326.35	18,080.89	18,100.89	.00	-18,100.89	.0
1991 TRANSCRIPT	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	61,087.61	3,782.71	18,580.89	18,600.89	2,500.00	-16,100.89	744.0
TOTAL REVENUE FROM LOCAL SOURCES	14,199,154.86	194,143.16	243,757.70	584,575.43	15,354,410.00	14,769,834.57	3.8
REVENUE FROM STATE SOURCES							
STATE PROGRAM							
3111 SEEK	16,548,538.00	2,708,652.00	1,388,770.00	2,777,540.00	16,715,138.00	13,937,598.00	16.6
TOTAL STATE PROGRAM	16,548,538.00	2,708,652.00	1,388,770.00	2,777,540.00	16,715,138.00	13,937,598.00	16.6
OTHER STATE FUNDING							
3122 VOC TRANSP	10,909.00	.00	.00	.00	9,500.00	9,500.00	.0
3125 DRV TRN RB	.00	.00	.00	.00	.00	.00	.0
3126 SUB REIMB	.00	.00	.00	.00	.00	.00	.0
3127 FLEX	.00	.00	.00	.00	.00	.00	.0
3128 AUD REIMB	.00	.00	.00	.00	.00	.00	.0
3129 KSB/D TR R	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER STATE FUNDING	10,909.00	.00	.00	.00	9,500.00	9,500.00	.0
EXPENDITURE REIMBURSEMENTS							
3130 NBC REIMB	32,619.00	.00	.00	.00	32,000.00	32,000.00	.0
3131 STATE REIM	6,669.03	.00	.00	.00	.00	.00	.0
TOTAL EXPENDITURE REIMBURSEMENTS	39,288.03	.00	.00	.00	32,000.00	32,000.00	.0
REVENUE IN LIEU OF TAXES/STATE							
3800 IN LIEU/ST	112,866.85	18,892.88	9,491.09	18,979.97	112,000.00	93,020.03	17.0
TOTAL REVENUE IN LIEU OF TAXES/STATE	112,866.85	18,892.88	9,491.09	18,979.97	112,000.00	93,020.03	17.0
REVENUE ON BEHALF PAYMENTS							
3900 B 1/2 PMT	11,179,421.51	.00	.00	.00	11,179,449.00	11,179,449.00	.0
TOTAL REVENUE ON BEHALF PAYMENTS							



Bowling Green City Schools

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BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2022 Period 2

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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	11,179,421.51	.00	.00	.00	11,179,449.00	11,179,449.00	.0
TOTAL REVENUE FROM STATE SOURCES	27,891,023.39	2,727,544.88	1,398,261.09	2,796,519.97	28,048,087.00	25,251,567.03	10.0
REVENUE FROM FEDERAL SOURCES							
FEDERAL REIMBURSEMENT							
4810 REIMB	49,013.99	9,007.42	.00	.00	35,000.00	35,000.00	.0
4810 MED DIR RE	90,001.08	.00	.00	319.83	140,000.00	139,680.17	.2
TOTAL FEDERAL REIMBURSEMENT	139,015.07	9,007.42	.00	319.83	175,000.00	174,680.17	.2
TOTAL REVENUE FROM FEDERAL SOURCES	139,015.07	9,007.42	.00	319.83	175,000.00	174,680.17	.2
OTHER RECEIPTS							
INTERFUND TRANSFERS							
5210 FND XFER	1,295,315.35	.00	.00	.00	.00	.00	.0
5220 INDCST XFE	.00	.00	.00	.00	100,000.00	100,000.00	.0
TOTAL INTERFUND TRANSFERS	1,295,315.35	.00	.00	.00	100,000.00	100,000.00	.0
SALE OR COMP FOR LOSS OF ASSETS							
5311 SALE LAND	.00	.00	.00	.00	.00	.00	.0
5312 LOSS LAND	.00	.00	.00	.00	.00	.00	.0
5331 SALE BLDG	.00	.00	.00	.00	.00	.00	.0
5332 LOSS BLDG	.00	.00	.00	.00	.00	.00	.0
5341 SALE EQUIP	6,392.32	778.99	4,716.84	14,951.40	7,500.00	-7,451.40	199.4
5342 LOSS EQUIP	.00	.00	.00	.00	.00	.00	.0
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	4,716.84	14,951.40	7,500.00	-7,451.40	199.4
TOTAL OTHER RECEIPTS	1,301,707.67	778.99	4,716.84	14,951.40	107,500.00	92,548.60	13.9
TOTAL RECEIPTS	43,530,900.99	2,931,474.45	1,646,735.63	3,396,366.63	43,684,997.00	40,288,630.37	7.8
TOTAL REVENUE	53,355,559.73	11,328,695.62	1,646,735.63	3,631,091.79	47,256,475.00	43,625,383.21	7.7



Bowling Green City Schools

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BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2022 Period 2

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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
0000 RESTRICT TO REV & BAL SHT ONLY							
0200	.00	.00	.00	.00	.00	.00	.0
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00	.00	.0
1000 INSTRUCTION							
0100	15,273,841.21	1,079,236.74	1,176,582.76	1,279,071.86	15,965,424.73	14,686,352.87	8.0
0200	1,061,550.54	81,699.61	83,356.01	93,521.90	1,201,047.32	1,107,525.42	7.8
0280	8,216,346.13	.00	.00	.00	8,070,131.00	8,070,131.00	.0
0300	135,195.06	30,161.04	17,610.81	17,610.81	209,719.57	192,108.76	8.4
0400	98,974.87	13,639.05	7,898.82	7,898.82	155,600.00	147,701.18	5.1
0500	40,668.13	1,986.00	2,000.00	2,337.00	30,970.43	28,633.43	7.6
0600	384,671.25	57,396.32	50,135.02	50,251.00	368,810.53	318,559.53	13.6
0700	-56,787.92	16,528.38	21,282.46	21,282.46	53,000.00	31,717.54	40.2
0800	178,628.11	.00	.00	38,766.50	76,500.00	37,733.50	50.7
0840	.00	.00	230.00	230.00	95,891.31	95,661.31	.2
TOTAL 1000 INSTRUCTION	25,333,087.38	1,280,647.14	1,359,095.88	1,510,970.35	26,227,094.89	24,716,124.54	5.8
2100 STUDENT SUPPORT SERVICES							
0100	1,225,585.82	119,731.06	103,480.29	121,813.69	1,394,826.87	1,273,013.18	8.7
0200	77,494.38	7,783.09	7,400.07	8,402.09	93,372.55	84,970.46	9.0
0280	669,547.54	.00	.00	.00	669,552.00	669,552.00	.0
0300	130,797.39	14,154.16	-14,129.16	25.00	150,200.00	150,175.00	.0
0400	.00	.00	.00	.00	.00	.00	.0
0500	5,438.97	373.64	706.51	706.51	9,450.00	8,743.49	7.5
0600	3,873.01	306.42	.00	623.60	7,499.58	6,875.98	8.3
0700	7,425.83	.00	.00	.00	8,000.00	8,000.00	.0
TOTAL 2100 STUDENT SUPPORT SERVICES	2,120,162.94	142,348.37	97,457.71	131,570.89	2,332,901.00	2,201,330.11	5.6
2200 INSTRUCTIONAL STAFF SUPP SERV							
0100	1,459,808.84	169,105.24	114,358.98	168,859.85	1,542,732.41	1,373,872.56	11.0
0200	159,136.28	22,095.05	13,218.75	23,828.95	178,697.05	154,868.10	13.3
0280	663,895.20	.00	.00	.00	663,899.00	663,899.00	.0
0300	32,099.60	.00	.00	.00	46,500.00	46,500.00	.0
0400	.00	.00	575.87	575.87	.00	-575.87	.0
0500	17,256.28	2,680.12	1,373.86	2,500.64	19,900.00	17,399.36	12.6
0600	128,045.26	4,083.13	9,538.59	9,629.99	142,566.00	132,936.01	6.8
0700	423,375.54	4,738.04	11.47	141.37	100,500.00	100,358.63	.1
0800	.00	.00	.00	.00	.00	.00	.0
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,883,617.00	202,701.58	139,077.52	205,536.67	2,694,794.46	2,489,257.79	7.6



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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
2300 DISTRICT ADMIN SUPPORT							
0100	225,244.35	39,227.54	20,556.80	40,196.57	253,035.67	212,839.10	15.9
0200	206,197.63	17,827.91	3,537.83	5,670.46	239,461.02	233,790.56	2.4
0280	107,136.90	.00	.00	.00	107,137.00	107,137.00	.0
0300	426,064.20	23,005.38	18,381.88	29,347.13	439,350.00	410,002.87	6.7
0400	11,320.71	2,100.46	2,137.39	2,137.39	15,500.00	13,362.61	13.8
0500	144,321.89	2,120.48	1,233.21	487,111.84	216,925.00	-270,186.84	224.6
0600	59,178.12	1,488.37	3,264.32	9,984.73	40,950.00	30,965.27	24.4
0700	3,594.56	.00	.00	.00	55,500.00	55,500.00	.0
0800	850.00	.00	.00	6,164.69	1,500.00	-4,664.69	411.0
0840	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,183,908.36	85,770.14	49,111.43	580,612.81	1,369,358.69	788,745.88	42.4
2400 SCHOOL ADMIN SUPPORT							
0100	1,431,465.64	202,187.48	119,054.18	210,350.54	1,538,647.15	1,328,296.61	13.7
0200	151,678.75	16,830.38	12,984.22	18,202.96	173,970.37	155,767.41	10.5
0280	631,570.55	.00	.00	.00	631,576.00	631,576.00	.0
0300	910.00	.00	.00	.00	1,000.00	1,000.00	.0
0500	.00	.00	.00	.00	2,200.00	2,200.00	.0
0600	2,446.89	251.00	.00	.00	5,000.00	5,000.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
0800	.00	.00	.00	.00	500.00	500.00	.0
0840	.00	.00	.00	.00	15,989.00	15,989.00	.0
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,218,071.83	219,268.86	132,038.40	228,553.50	2,368,882.52	2,140,329.02	9.7
2500 BUSINESS SUPPORT SERVICES							
0100	552,327.57	88,143.64	43,249.76	85,941.61	543,236.68	457,295.07	15.8
0200	101,173.55	16,507.73	-37,612.47	-29,135.53	113,658.82	142,794.35	-25.6
0280	190,508.46	.00	.00	.00	190,509.00	190,509.00	.0
0300	42,769.47	-338.97	275.00	7,947.96	39,950.00	32,002.04	19.9
0400	2,065.00	.00	.00	.00	11,100.00	11,100.00	.0
0500	108,408.11	.00	138.15	138.15	115,050.00	114,911.85	.1
0600	4,856.52	.00	6,208.50	6,208.50	6,450.00	241.50	96.3
0700	.00	.00	.00	.00	5,500.00	5,500.00	.0
0800	.00	.00	1,583.23	1,583.23	.00	-1,583.23	.0
TOTAL 2500 BUSINESS SUPPORT SERVICES	1,002,108.68	104,312.40	13,842.17	72,683.92	1,025,454.50	952,770.58	7.1
2600 PLANT OPERATIONS AND MAINTENANCE							
0100	1,664,789.93	277,659.49	146,100.96	291,342.36	1,640,393.40	1,349,051.04	17.8
0200	519,347.09	82,859.95	48,241.83	94,844.43	513,646.80	418,802.37	18.5
0280	287,372.14	.00	.00	.00	287,377.00	287,377.00	.0



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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0300	4,485.54	.00	.00	.00	16,400.00	16,400.00	.0
0400	1,420,145.78	98,187.79	88,336.33	120,336.33	1,377,129.00	1,256,792.67	8.7
0500	307,956.50	13,142.93	7,167.89	12,673.97	310,725.00	298,051.03	4.1
0600	1,216,014.12	209,747.91	102,528.80	103,499.05	1,352,469.00	1,248,969.95	7.7
0700	14,947.08	7,675.00	1,551.79	1,551.79	139,000.00	137,448.21	1.1
0800	256.65	.00	456.61	456.61	676.00	219.39	67.6
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	5,435,314.83	689,273.07	394,384.21	624,704.54	5,637,816.20	5,013,111.66	11.1
2700 STUDENT TRANSPORTATION							
0100	881,047.59	97,331.54	80,819.84	100,088.92	923,917.22	823,828.30	10.8
0200	259,174.66	27,665.90	26,383.16	31,565.87	206,900.81	175,334.94	15.3
0280	190,804.41	.00	.00	.00	190,805.00	190,805.00	.0
0300	9,286.00	4,242.25	819.00	1,027.00	19,250.00	18,223.00	5.3
0400	301,635.87	11,351.67	684.28	684.28	157,000.00	156,315.72	.4
0500	88,125.84	790.40	9,204.57	9,204.57	92,989.00	83,784.43	9.9
0600	16,830.90	15,684.44	12,193.95	-3,358.96	176,700.00	180,058.96	-1.9
0700	16,136.09	293,009.13	.00	.00	334,200.00	334,200.00	.0
0800	1,222.50	133.00	23.60	103.60	750.00	646.40	13.8
TOTAL 2700 STUDENT TRANSPORTATION	1,764,263.86	450,208.33	130,128.40	139,315.28	2,102,512.03	1,963,196.75	6.6
3100 FOOD SERVICE OPERATION							
0280	.00	.00	.00	.00	.00	.00	.0
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	.00	.00	.00	.0
3300 COMMUNITY SERVICES							
0100	5,942.42	.00	.00	.00	.00	.00	.0
0200	1,195.23	.00	.00	.00	.00	.00	.0
0280	117,655.23	.00	.00	.00	117,659.00	117,659.00	.0
0600	1,557.45	677.93	145.75	145.75	.00	-145.75	.0
TOTAL 3300 COMMUNITY SERVICES	126,350.33	677.93	145.75	145.75	117,659.00	117,513.25	.1
4600 SITE IMPROVEMENT							
0400	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00	.00	.00	.00	.0
5200 FUND TRANSFERS							
0900	2,813,146.52	.00	.00	.00	31,017.00	31,017.00	.0



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GENERAL FUND (1)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL 5200 FUND TRANSFERS	2,813,146.52	.00	.00	.00	31,017.00	31,017.00	.0
5300 CONTINGENCY							
0840	.00	.00	.00	.00	3,164,793.88	3,164,793.88	.0
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	3,164,793.88	3,164,793.88	.0
TOTAL EXPENDITURES	44,880,031.73	3,175,207.82	2,315,281.47	3,494,093.71	47,072,284.17	43,578,190.46	7.4
TOTAL FOR GENERAL FUND (1)	8,475,528.00	8,153,487.80	-668,545.84	136,998.08	184,190.83	47,192.75	74.4



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SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	85,792.40	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	5,365,310.14	698,713.19	422,149.77	-220,840.75	16,918,082.41	17,138,923.16	-1.3
TOTAL REVENUE	5,365,310.14	698,713.19	422,149.77	-220,840.75	16,918,082.41	17,138,923.16	-1.3



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SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
1000 INSTRUCTION							
0100	2,199,846.92	256,273.64	225,133.41	170,413.53	3,256,937.46	3,086,523.93	5.2
0200	683,759.94	48,998.83	42,340.49	56,933.89	870,880.05	813,946.16	6.5
0300	221,557.64	9,179.00	46,725.71	50,114.71	578,469.53	528,354.82	8.7
0400	.00	.00	182.97	182.97	13,702.80	13,519.83	1.3
0500	17,098.68	.00	3,471.64	12,249.50	41,161.02	28,911.52	29.8
0600	488,113.61	69,637.08	154,371.39	158,727.52	1,608,879.84	1,450,152.32	9.9
0700	797,559.64	91,721.09	26,302.97	26,302.97	554,489.95	528,186.98	4.7
0800	2,268.00	.00	.00	.00	35,935.95	35,935.95	.0
0900	.00	.00	.00	.00	3,034,207.61	3,034,207.61	.0
TOTAL 1000 INSTRUCTION	4,410,204.43	475,809.64	498,528.58	474,925.09	9,994,664.21	9,519,739.12	4.8
2100 STUDENT SUPPORT SERVICES							
0100	149,288.85	944.87	11,027.26	11,027.26	311,609.88	300,582.62	3.5
0200	43,729.75	4,308.36	4,291.52	4,291.52	123,588.17	119,296.65	3.5
0300	1,175.00	.00	28,308.32	28,608.32	662,181.65	633,573.33	4.3
0500	4,831.67	56.58	372.33	497.71	113,000.00	112,502.29	.4
0600	1,812.05	.00	23,974.20	23,974.20	128,832.24	104,858.04	18.6
0700	.00	509.39	.00	.00	.00	.00	.0
0800	334.50	.00	.00	.00	10,700.00	10,700.00	.0
TOTAL 2100 STUDENT SUPPORT SERVICES	201,171.82	5,819.20	67,973.63	68,399.01	1,349,911.94	1,281,512.93	5.1
2200 INSTRUCTIONAL STAFF SUPP SERV							
0100	58,376.88	4,882.08	5,285.12	5,285.12	51,970.51	46,685.39	10.2
0200	26,824.54	1,940.10	1,625.66	1,625.66	10,944.89	9,319.23	14.9
0300	.00	.00	.00	.00	139,686.00	139,686.00	.0
0400	.00	.00	948.20	948.20	.00	-948.20	.0
0500	.00	.00	.00	.00	.00	.00	.0
0600	31,524.34	420.00	.00	.00	.00	.00	.0
0700	81,242.03	24,889.52	1,048.55	1,048.55	.00	-1,048.55	.0
0800	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	197,967.79	32,131.70	8,907.53	8,907.53	202,601.40	193,693.87	4.4
2300 DISTRICT ADMIN SUPPORT							
0200	.00	.00	.00	.00	.00	.00	.0
0300	6,671.56	.00	.00	.00	.00	.00	.0
0500	.00	.00	.00	.00	917,820.39	917,820.39	.0
0600	.00	.00	.00	.00	95,750.00	95,750.00	.0
TOTAL 2300 DISTRICT ADMIN SUPPORT							



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SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	6,671.56	.00	.00	.00	1,013,570.39	1,013,570.39	.0
2500 BUSINESS SUPPORT SERVICES							
0100	.00	.00	.00	.00	11,547.90	11,547.90	.0
0200	.00	.00	.00	.00	6,118.29	6,118.29	.0
0500	.00	.00	.00	.00	45,619.41	45,619.41	.0
0700	.00	.00	.00	.00	2,000.00	2,000.00	.0
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00	65,285.60	65,285.60	.0
2600 PLANT OPERATIONS AND MAINTENANCE							
0300	.00	.00	.00	.00	172,250.80	172,250.80	.0
0400	.00	.00	1,515.75	1,515.75	-29,381.87	-30,897.62	-5.2
0600	.00	.00	11,260.57	11,260.57	870,348.89	859,088.32	1.3
0700	.00	.00	.00	.00	-1,422.30	-1,422.30	.0
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	.00	.00	12,776.32	12,776.32	1,011,795.52	999,019.20	1.3
2700 STUDENT TRANSPORTATION							
0100	40,928.51	2,979.94	5,938.63	8,436.35	31,786.64	23,350.29	26.5
0200	12,881.02	923.95	2,123.56	2,999.00	14,130.05	11,131.05	21.2
0500	.00	.00	.00	.00	.00	.00	.0
0600	9,954.00	.00	.00	.00	-14,759.38	-14,759.38	.0
0700	.00	.00	.00	.00	1,131,532.00	1,131,532.00	.0
0800	.00	.00	.00	18,127.09	49,903.00	31,775.91	36.3
TOTAL 2700 STUDENT TRANSPORTATION	63,763.53	3,903.89	8,062.19	29,562.44	1,212,592.31	1,183,029.87	2.4
3100 FOOD SERVICE OPERATION							
0100	.00	.00	.00	103,610.71	.00	-103,610.71	.0
0200	.00	.00	.00	32,249.29	.00	-32,249.29	.0
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00	135,860.00	.00	-135,860.00	.0
3300 COMMUNITY SERVICES							
0100	269,229.65	38,056.91	19,654.04	35,133.60	359,673.69	324,540.09	9.8
0200	36,007.42	4,457.18	2,348.84	4,077.82	40,778.70	36,700.88	10.0
0300	21,510.00	.00	120.00	120.00	171,990.00	171,870.00	.1
0500	8,849.79	353.09	1,082.68	1,255.43	37,349.81	36,094.38	3.4
0600	61,864.26	17,863.21	20,320.58	26,731.73	172,511.70	145,779.97	15.5
0700	735.41	22,779.09	1,383.37	1,867.63	2,500.00	632.37	74.7
0800	.00	.00	.00	.00	5,060.00	5,060.00	.0
TOTAL 3300 COMMUNITY SERVICES							



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SPECIAL REVENUE (2)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	398,196.53	83,509.48	44,909.51	69,186.21	789,863.90	720,677.69	8.8
5200 FUND TRANSFERS							
0900	28,068.35	.00	.00	.00	1,133,773.08	1,133,773.08	.0
TOTAL 5200 FUND TRANSFERS	28,068.35	.00	.00	.00	1,133,773.08	1,133,773.08	.0
TOTAL EXPENDITURES	5,306,044.01	601,173.91	641,157.76	799,616.60	16,774,058.35	15,974,441.75	4.8
TOTAL FOR SPECIAL REVENUE (2)	59,266.13	97,539.28	-219,007.99	-1,020,457.35	144,024.06	1,164,481.41	-708.5



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CAPITAL OUTLAY FUND (310)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00	.00	.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
1510 INT ON INV	.00	.00	.00	.00	.00	.00	.0
1510 ESCROW INT	.00	.00	.00	.00	.00	.00	.0
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00	.0
REVENUE FROM STATE SOURCES							
RESTRICTED							
3200 RES STATE	387,817.00	193,444.00	.00	650,451.00	404,420.00	-246,031.00	160.8
TOTAL RESTRICTED	387,817.00	193,444.00	.00	650,451.00	404,420.00	-246,031.00	160.8
TOTAL REVENUE FROM STATE SOURCES	387,817.00	193,444.00	.00	650,451.00	404,420.00	-246,031.00	160.8
OTHER RECEIPTS							
INTERFUND TRANSFERS							
5210 FND XFER	.00	.00	.00	.00	.00	.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	387,817.00	193,444.00	.00	650,451.00	404,420.00	-246,031.00	160.8
TOTAL REVENUE	387,817.00	193,444.00	.00	650,451.00	404,420.00	-246,031.00	160.8



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CAPITAL OUTLAY FUND (310)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
2600 PLANT OPERATIONS AND MAINTENANCE							
0400	.00	.00	.00	.00	.00	.00	.0
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	.00	.00	.00	.00	.00	.00	.0
4700 BUILDING IMPROVEMENTS							
0400	.00	.00	.00	.00	404,420.00	404,420.00	.0
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00	404,420.00	404,420.00	.0
5100 DEBT SERVICE							
0800	.00	.00	.00	.00	.00	.00	.0
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	.00	.00	.0
5200 FUND TRANSFERS							
0900	387,817.00	82,542.37	.00	.00	.00	.00	.0
TOTAL 5200 FUND TRANSFERS	387,817.00	82,542.37	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	387,817.00	82,542.37	.00	.00	404,420.00	404,420.00	.0
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	110,901.63	.00	650,451.00	.00	-650,451.00	.0



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BUILDING FUND (5 CENT LEVY) (3 FY 2	PRIOR	LAST FY	MONTH	YEAR	BUDGET	AVAILABLE	PCT
		Period	TO DATE	TO DATE	APPROP	BUDGET	USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	437,561.31	311,212.83	.00	.00	.00	.00	.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
AD VALOREM TAXES							
1111 GRP TAX	2,397,131.85	.00	.00	.00	2,830,212.00	2,830,212.00	.0
1113 PSCRIP TAX	67,297.25	.00	.00	.00	.00	.00	.0
1115 DLQ TAX	8,125.48	.00	.00	.00	.00	.00	.0
1116 DISTL TAX	.00	.00	.00	.00	.00	.00	.0
1117 MV TAX	88,620.41	10,639.64	.00	.00	.00	.00	.0
1118 UNMND TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL AD VALOREM TAXES	2,561,174.99	10,639.64	.00	.00	2,830,212.00	2,830,212.00	.0
PENALTIES & INTEREST ON TAXES							
1140 PEN & INT	14,904.01	.00	.00	.00	.00	.00	.0
TOTAL PENALTIES & INTEREST ON TAXES	14,904.01	.00	.00	.00	.00	.00	.0
OTHER TAXES							
1191 OMIT TAX	.00	.00	.00	.00	.00	.00	.0
1192 EXCISE TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER TAXES	.00	.00	.00	.00	.00	.00	.0
EARNINGS ON INVESTMENTS							
1510 INT ON INV	12,365.54	1,167.89	.00	82.30	4,500.00	4,417.70	1.8
1510 ESCROW INT	.00	.00	.00	.00	.00	.00	.0
TOTAL EARNINGS ON INVESTMENTS	12,365.54	1,167.89	.00	82.30	4,500.00	4,417.70	1.8
OTHER REVENUE FROM LOCAL SOURCES							
1930 G/L ASSETS	.00	.00	.00	.00	.00	.00	.0
1999 OTHER MIS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES							



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BUILDING FUND (5 CENT LEVY)	PRIOR (3 FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	2,588,444.54	11,807.53	.00	82.30	2,834,712.00	2,834,629.70	.0
REVENUE FROM STATE SOURCES							
RESTRICTED							
3200 RES STATE	1,706,636.00	1,313,088.00	.00	898,696.00	2,726,520.00	1,827,824.00	33.0
TOTAL RESTRICTED	1,706,636.00	1,313,088.00	.00	898,696.00	2,726,520.00	1,827,824.00	33.0
TOTAL REVENUE FROM STATE SOURCES	1,706,636.00	1,313,088.00	.00	898,696.00	2,726,520.00	1,827,824.00	33.0
OTHER RECEIPTS							
INTERFUND TRANSFERS							
5210 FND XFER	.00	.00	.00	.00	.00	.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
SALE OR COMP FOR LOSS OF ASSETS							
5311 SALE LAND	.00	.00	.00	.00	.00	.00	.0
5312 LOSS LAND	.00	.00	.00	.00	.00	.00	.0
5331 SALE BLDG	.00	.00	.00	.00	.00	.00	.0
5332 LOSS BLDG	.00	.00	.00	.00	.00	.00	.0
5341 SALE EQUIP	.00	.00	.00	.00	.00	.00	.0
5342 LOSS EQUIP	.00	.00	.00	.00	.00	.00	.0
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	4,295,080.54	1,324,895.53	.00	898,778.30	5,561,232.00	4,662,453.70	16.2
TOTAL REVENUE	4,732,641.85	1,636,108.36	.00	898,778.30	5,561,232.00	4,662,453.70	16.2



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BUILDING FUND (5 CENT LEVY) (3 FY 2	PRIOR	LAST FY	MONTH	YEAR	BUDGET	AVAILABLE	PCT
		Period	TO DATE	TO DATE	APPROP	BUDGET	USED
EXPENDITURES							
4200 LAND IMPROVEMENTS							
0300	.00	.00	.00	.00	.00	.00	.0
0400	.00	.00	.00	.00	.00	.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.0
4500 BUILDING ACQUISITIONS & CONSTRUCTION							
0400	.00	.00	.00	.00	1,364,308.53	1,364,308.53	.0
0840	.00	.00	.00	.00	.00	.00	.0
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	.00	.00	.00	1,364,308.53	1,364,308.53	.0
4700 BUILDING IMPROVEMENTS							
0300	.00	.00	.00	.00	.00	.00	.0
0400	.00	.00	.00	.00	.00	.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.0
5100 DEBT SERVICE							
0300	.00	.00	.00	.00	.00	.00	.0
0800	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	.00	.00	.0
5200 FUND TRANSFERS							
0900	4,421,429.02	1,625,462.20	.00	1,760,368.68	4,196,923.47	2,436,554.79	41.9
TOTAL 5200 FUND TRANSFERS	4,421,429.02	1,625,462.20	.00	1,760,368.68	4,196,923.47	2,436,554.79	41.9
TOTAL EXPENDITURES	4,421,429.02	1,625,462.20	.00	1,760,368.68	5,561,232.00	3,800,863.32	31.7
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	311,212.83	10,646.16	.00	-861,590.38	.00	861,590.38	.0



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CONSTRUCTION FUND (360)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
INTERFUND TRANSFERS							
5210 FND XFER	.30	.00	.00	.00	.00	.00	.0
5210 SFCC CASH	1,799,999.70	.00	.00	.00	.00	.00	.0
5210 GF CASH	2,930,899.52	.00	.00	.00	.00	.00	.0
5210 SF CASH	300,000.00	.00	.00	.00	.00	.00	.0
TOTAL INTERFUND TRANSFERS	300,000.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	5,030,899.52	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	5,224,244.82	10,538.03	.00	446.67	.00	-446.67	.0
TOTAL REVENUE	5,224,244.82	10,538.03	.00	446.67	.00	-446.67	.0



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CONSTRUCTION FUND (360)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
0000 RESTRICT TO REV & BAL SHT ONLY							
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00	.00	.00	.00	.0
4100 LAND/SITE ACQUISITIONS							
0300	.00	.00	.00	.00	.00	.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00	.00	.00	.00	.0
4500 BUILDING ACQUISITIONS & CONSTRUCTION							
0300	1,221,406.58	183,333.41	71,188.62	71,188.62	-338,504.19	-409,692.81	-21.0
0400	11,630,769.76	392,546.72	1,683,823.17	1,683,823.17	-56,658.70	-1,740,481.87	*****
0500	439.42	.00	.00	.00	.00	.00	.0
0600	8,400.21	.00	.00	.00	.00	.00	.0
0700	1,076,608.04	567,548.01	.00	50,505.00	.00	-50,505.00	.0
0800	.00	.00	.00	.00	.00	.00	.0
0840	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	13,937,624.01	1,143,428.14	1,755,011.79	1,805,516.79	-395,162.89	-2,200,679.68	-456.9
4700 BUILDING IMPROVEMENTS							
0300	20,650.89	.00	.00	.00	.00	.00	.0
0400	212,640.60	.00	.00	.00	.00	.00	.0
0500	.00	.00	.00	.00	.00	.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
0800	.00	.00	.00	.00	.00	.00	.0
0840	.00	.00	.00	.00	.00	.00	.0
TOTAL 4700 BUILDING IMPROVEMENTS	233,291.49	.00	.00	.00	.00	.00	.0
5100 DEBT SERVICE							
0300	.00	.00	.00	.00	.00	.00	.0
0800	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 5100 DEBT SERVICE	.00	.00	.00	.00	.00	.00	.0
5200 FUND TRANSFERS							



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CONSTRUCTION FUND (360)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0900	2,000,000.00	.00	.00	.00	.00	.00	.0
TOTAL 5200 FUND TRANSFERS	2,000,000.00	.00	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	16,170,915.50	1,143,428.14	1,755,011.79	1,805,516.79	-395,162.89	-2,200,679.68	-456.9
TOTAL FOR CONSTRUCTION FUND (360)	-10,946,670.68	-1,132,890.11	-1,755,011.79	-1,805,070.12	395,162.89	2,200,233.01	-456.8



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DEBT SERVICE FUND (400)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	.00	.00	.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
1510 INT ON INV	.00	.00	.00	.00	.00	.00	.0
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00	.0
REVENUE FROM STATE SOURCES							
RESTRICTED							
3200 RES STATE	.00	.00	.00	.00	.00	.00	.0
TOTAL RESTRICTED	.00	.00	.00	.00	.00	.00	.0
REVENUE ON BEHALF PAYMENTS							
3900 B 1/2 PMT	552,215.24	.00	.00	.00	344,292.03	344,292.03	.0
TOTAL REVENUE ON BEHALF PAYMENTS	552,215.24	.00	.00	.00	344,292.03	344,292.03	.0
TOTAL REVENUE FROM STATE SOURCES	552,215.24	.00	.00	.00	344,292.03	344,292.03	.0
OTHER RECEIPTS							
BOND ISSUANCE							
5110 BOND PRIN	.00	.00	.00	.00	.00	.00	.0
TOTAL BOND ISSUANCE	.00	.00	.00	.00	.00	.00	.0
INTERFUND TRANSFERS							
5210 FND XFER	3,541,999.02	1,708,004.57	.00	1,760,368.68	4,196,923.47	2,436,554.79	41.9



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DEBT SERVICE FUND (400)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL INTERFUND TRANSFERS	3,541,999.02	1,708,004.57	.00	1,760,368.68	4,196,923.47	2,436,554.79	41.9
TOTAL OTHER RECEIPTS	3,541,999.02	1,708,004.57	.00	1,760,368.68	4,196,923.47	2,436,554.79	41.9
TOTAL RECEIPTS	4,094,214.26	1,708,004.57	.00	1,760,368.68	4,541,215.50	2,780,846.82	38.8
TOTAL REVENUE	4,094,214.26	1,708,004.57	.00	1,760,368.68	4,541,215.50	2,780,846.82	38.8



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DEBT SERVICE FUND (400)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
5100 DEBT SERVICE							
0300	.00	.00	.00	.00	.00	.00	.0
0800	4,094,214.26	1,708,004.57	.00	1,760,368.86	4,541,215.50	2,780,846.64	38.8
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 5100 DEBT SERVICE	4,094,214.26	1,708,004.57	.00	1,760,368.86	4,541,215.50	2,780,846.64	38.8
TOTAL EXPENDITURES	4,094,214.26	1,708,004.57	.00	1,760,368.86	4,541,215.50	2,780,846.64	38.8
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00	-.18	.00	.18	.0



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FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	757,291.99	.00	.00	125,892.56	38,995.02	-86,897.54	322.8
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
1510 INT ON INV	14,922.25	2,126.74	.00	510.74	7,500.00	6,989.26	6.8
TOTAL EARNINGS ON INVESTMENTS	14,922.25	2,126.74	.00	510.74	7,500.00	6,989.26	6.8
FOOD SERVICE							
1610 DAILY REC	-26,912.17	5,841.76	.00	21.00	25,000.00	24,979.00	.1
1611 REIMB LNCH	.00	.00	.00	.00	.00	.00	.0
1612 REIMB BRKF	.00	.00	.00	.00	.00	.00	.0
1613 REIMB MILK	.00	.00	.00	.00	.00	.00	.0
1614 REIMB SNCK	.00	.00	.00	.00	.00	.00	.0
1614 AFTER SCHL	12,013.05	.00	.00	.00	.00	.00	.0
1615 AFTER SCH	.00	.00	.00	.00	.00	.00	.0
1621 NO-RMB LNH	38,260.60	.00	.00	.00	3,000.00	3,000.00	.0
1621 SF	225.25	.00	.00	.00	.00	.00	.0
1622 NO-RMB BKF	14,980.92	.00	.00	.00	1,000.00	1,000.00	.0
1623 NO-RMB MLK	.00	.00	.00	.00	.00	.00	.0
1624 NO-RMB ALA	131,279.85	.00	.00	.00	2,000.00	2,000.00	.0
1627 NO-RM VEND	.00	.00	.00	.00	.00	.00	.0
1629 NO-RM OTHR	.00	.00	.00	.00	.00	.00	.0
1630 SPEC FUNC	11,938.65	.00	.00	.00	.00	.00	.0
1637 VENDING	.00	.00	.00	.00	.00	.00	.0
1690 FD SVC REB	3,753.77	.00	.00	.00	5,000.00	5,000.00	.0
TOTAL FOOD SERVICE	185,539.92	5,841.76	.00	21.00	36,000.00	35,979.00	.1
OTHER REVENUE FROM LOCAL SOURCES							
1920 CONTRIBUTE	15,000.00	.00	.00	.00	.00	.00	.0
1990 MISC REV	9,000.00	.00	.00	.00	.00	.00	.0
1994 RET INSUFF	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	24,000.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	224,462.17	7,968.50	.00	531.74	43,500.00	42,968.26	1.2



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FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
CAPITAL CONTRIBUTIONS							
5610 CAP.CONTRI	.00	.00	.00	.00	.00	.00	.0
TOTAL CAPITAL CONTRIBUTIONS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	5,090,435.26	653,119.37	225,350.82	465,208.75	4,558,607.01	4,093,398.26	10.2
TOTAL REVENUE	5,847,727.25	653,119.37	225,350.82	591,101.31	4,597,602.03	4,006,500.72	12.9



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FOOD SERVICE FUND (51)	PRIOR FY 2	LAST FY Period	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
3100 FOOD SERVICE OPERATION							
0100	1,162,168.83	151,934.79	113,155.89	66,828.17	1,341,764.98	1,274,936.81	5.0
0200	1,136,261.27	44,346.93	36,881.83	21,743.23	430,488.05	408,744.82	5.1
0280	230,078.06	.00	.00	.00	230,084.00	230,084.00	.0
0300	5,758.00	.00	.00	4,000.00	3,500.00	-500.00	114.3
0400	63,724.98	10,869.39	9,206.98	11,463.74	71,660.00	60,196.26	16.0
0500	14,430.74	.00	.00	672.64	18,965.00	18,292.36	3.6
0600	2,532,201.73	465,189.17	210,788.44	271,673.15	2,349,140.00	2,077,466.85	11.6
0700	51,926.86	59.00	10,185.09	25,353.09	47,000.00	21,646.91	53.9
0800	.00	.00	2,144.70	2,144.70	5,000.00	2,855.30	42.9
0840	.00	.00	.00	.00	.00	.00	.0
TOTAL 3100 FOOD SERVICE OPERATION	5,196,550.47	672,399.28	382,362.93	403,878.72	4,497,602.03	4,093,723.31	9.0
5200 FUND TRANSFERS							
0400	.00	.00	.00	.00	.00	.00	.0
0900	300,000.00	.00	.00	.00	100,000.00	100,000.00	.0
TOTAL 5200 FUND TRANSFERS	300,000.00	.00	.00	.00	100,000.00	100,000.00	.0
TOTAL EXPENDITURES	5,496,550.47	672,399.28	382,362.93	403,878.72	4,597,602.03	4,193,723.31	8.8
TOTAL FOR FOOD SERVICE FUND (51)	351,176.78	-19,279.91	-157,012.11	187,222.59	.00	-187,222.59	.0



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BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2022 Period 2
REPORT OPTIONS

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Fiscal Year/Period for reports 2022 2
Include page break between funds? Y
Include expenditure detail? N
Include Percent Used? Y
Include Last FY Actuals? Y
 Thru (P)eriod or (T)otal for Year P
Include Prior FY 2 Actuals? Y
Include Encumbrances? N

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BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 2

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FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-665,095.12	10,473,881.02
10	6104	PETTY CASH	.00	148.00
10	6130	INTERFUND RECEIVABLES	.00	255,200.00
TOTAL ASSETS			-665,095.12	10,729,229.02
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	16,651.28	14,563.53
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-893.50	14,449.96
10	7461CP	CAFETERIA PLANS WITHHELD PAYBL	-110.90	-247.36
10	7461NS	NON SHELTERED DED. WITHHELD PB	.00	-222.73
10	7461WC	WORKER'S COMPENSATION	-9,834.13	-134,916.93
10	7462	COMPENSATED ABSENCES	.00	331.26
10	7469	LOCAL TAX WITHHELD PAYABLE	-7,776.81	-9,685.14
10	7474	KTRS WITHHELD PAYABLE	84.69	84.69
10	7475	CERS WITHHELD PAYABLE	.00	-806.36
10	7499UN	Unemployment	-1,571.35	-46,341.05
10	7603	PURCHASE OBLIGATIONS	-189,147.73	458,020.38
TOTAL LIABILITIES			-192,598.45	295,230.25
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,646,735.63	-3,631,091.79
10	7602	EXPENDITURES CONTROL	2,315,281.47	3,494,093.71
10	8753	ASSIGNED-PURCH OBL - CURRENT	189,147.73	-458,020.38
10	8770	UNASSIGNED FUND BALANCE	.00	-10,429,440.81
TOTAL FUND BALANCE			857,693.57	-11,024,459.27
TOTAL LIABILITIES + FUND BALANCE			665,095.12	-10,729,229.02



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BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 2

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FUND: 2 SPECIAL REVENUE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
20	6101	CASH IN BANK	-162,363.19	-588,504.97
20	6111	INVESTMENTS	.00	-18,392.24
20	6111 1003	INVESTMENTS	.00	1,201,583.19
TOTAL ASSETS			-162,363.19	594,685.98
LIABILITIES				
20	7400	INTERFUND PAYABLES	.00	-255,200.00
20	7421	ACCOUNTS PAYABLE	-56,644.80	-58,971.77
20	7603	PURCHASE OBLIGATIONS	-586,690.24	684,784.88
TOTAL LIABILITIES			-643,335.04	370,613.11
FUND BALANCE				
20	6302	REVENUES CONTROL	-422,149.77	220,840.75
20	7602	EXPENDITURES CONTROL	641,157.76	799,616.60
20	8731	RESTRICTED GRANTS	.00	-568,860.32
20	8731S	RESTRICTED GRANTS - SICK LEAVE	.00	-1,202,639.43
20	8753	ASSIGNED-PURCH OBL - CURRENT	586,690.24	-684,784.88
20	8770	UNASSIGNED FUND BALANCE	.00	470,528.19
TOTAL FUND BALANCE			805,698.23	-965,299.09
TOTAL LIABILITIES + FUND BALANCE			162,363.19	-594,685.98



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	650,451.00
		TOTAL ASSETS	.00	650,451.00
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-650,451.00
		TOTAL FUND BALANCE	.00	-650,451.00
		TOTAL LIABILITIES + FUND BALANCE	.00	-650,451.00



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	-533,524.47
	TOTAL ASSETS		.00	-533,524.47
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-898,778.30
32	7602	EXPENDITURES CONTROL	.00	1,760,368.68
32	8735	RESTRICTED-FUTURE CONSTR BG-1	.00	-328,065.91
	TOTAL FUND BALANCE		.00	533,524.47
TOTAL LIABILITIES + FUND BALANCE			.00	533,524.47



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,805,516.79	9,533,118.87
		TOTAL ASSETS	-1,805,516.79	9,533,118.87
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	50,505.00	.00
36	7432	CONSTRUCTION - RETAINED %	.00	-943,941.71
36	7603	PURCHASE OBLIGATIONS	-497.00	91,723.69
		TOTAL LIABILITIES	50,008.00	-852,218.02
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-446.67
36	7602	EXPENDITURES CONTROL	1,755,011.79	1,805,516.79
36	8735	RESTRICTED FUTURE CONSTRUCTION	.00	-10,394,247.28
36	8753	ASSIGNED-PURCH OBL - CURRENT	497.00	-91,723.69
36	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	81,956.04
36	8770	UNASSIGNED FUND BALANCE	.00	-81,956.04
		TOTAL FUND BALANCE	1,755,508.79	-8,680,900.85
		TOTAL LIABILITIES + FUND BALANCE	1,805,516.79	-9,533,118.87



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
40	6101	CASH IN BANK	.00	- .18
	TOTAL ASSETS		.00	- .18
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-1,760,368.68
40	7602	EXPENDITURES CONTROL	.00	1,760,368.86
	TOTAL FUND BALANCE		.00	.18
TOTAL LIABILITIES + FUND BALANCE			.00	.18



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	-60,906.56	2,470,124.76
51	6102	DAILY RECEIPTS CASH BALANCE	.00	27,875.89
51	6104	PETTY CASH	.00	475.00
51	6171	INVENTORIES FOR CONSUMPTION	.00	80,649.38
51	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	661,589.00
51	64000	DEFERRED OUTFLOWS - OPEB	.00	259,990.00
TOTAL ASSETS			-60,906.56	3,500,704.03
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	-96,105.55	-184,424.25
51	7476	ACCRUED ANNUAL REQUIRED CONTRI	.00	-133,549.00
51	7541	UNFUNDED PENSION LIABILITIES	.00	-2,913,839.00
51	7541O	UNFUNDED OPEB LIAB	.00	-696,750.00
51	7551	COMPENSATED ABSENCES	.00	-22,403.37
51	7603	PURCHASE OBLIGATIONS	-186,224.21	444,917.84
51	77000	DEFERRED INFLOWS - OPEB	.00	-260,963.00
TOTAL LIABILITIES			-282,329.76	-3,767,010.78
FUND BALANCE				
51	6302	REVENUES CONTROL	-225,350.82	-591,101.31
51	7602	EXPENDITURES CONTROL	382,362.93	403,878.72
51	8737O	RESTRICTED OTHER OPEB	.00	697,723.00
51	8737P	RESTRICTED - OTHER	.00	2,385,799.00
51	8739	RESTRICTED-NET ASSETS FOOD SER	.00	-2,317,866.61
51	8753	ASSIGNED-PURCH OBL - CURRENT	186,224.21	-438,018.61
51	8755	ASSIGNED-PURCH OBL - PRD 13/YE	.00	125,892.56
TOTAL FUND BALANCE			343,236.32	266,306.75
TOTAL LIABILITIES + FUND BALANCE			60,906.56	-3,500,704.03



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FUND: 60 FIDUCIARY FUND- AGENCY FUNDS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
60	6101	CASH IN BANK	.00	66,685.86
		TOTAL ASSETS	.00	66,685.86
LIABILITIES				
60	74990P	OBRA PAYABLE	.00	-66,685.86
		TOTAL LIABILITIES	.00	-66,685.86
		TOTAL LIABILITIES + FUND BALANCE	.00	-66,685.86



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FUND: 61 FIDUCIARY FUND-SCHOOL ACTIVITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
61	6101	CASH IN BANK	.00	451,883.33
61	6153	ACCOUNTS RECEIVABLE	.00	3,510.00
TOTAL ASSETS			.00	455,393.33
LIABILITIES				
61	7411	DUE TO STUDENT GROUPS	.00	-451,226.33
61	7421	ACCOUNTS PAYABLE	.00	-4,167.00
TOTAL LIABILITIES			.00	-455,393.33
TOTAL LIABILITIES + FUND BALANCE			.00	-455,393.33



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FUND: 7100 BGISD FOUNDATION INC			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
71	6101	CASH IN BANK	.00	187,058.54
		TOTAL ASSETS	.00	187,058.54
FUND BALANCE				
71	8737	RESTRICTED - OTHER	.00	-80,784.54
71	8770	UNASSIGNED FUND BALANCE	.00	-106,274.00
		TOTAL FUND BALANCE	.00	-187,058.54
		TOTAL LIABILITIES + FUND BALANCE	.00	-187,058.54



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BOWLING GREEN INDEPENDENT SCHOOLS
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FUND: 8 GOVERNMENTAL ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
80	6201	LAND	.00	1,690,856.00
80	6211	LAND IMPROVEMENTS	.00	1,478,464.97
80	6212	ACCUM/DEPR LAND IMPROVEMENTS	.00	-1,250,009.68
80	6221	BUILDINGS AND IMPROVEMENTS	.00	80,745,382.14
80	6222	ACCUM/DEPRE BUILDINGS	.00	-32,989,545.47
80	6231	TECHNOLGY EQUIPMENT	.00	6,074,687.37
80	6232	ACCUM/DEPR TECHNOLGY EQUIPMENT	.00	-4,383,695.74
80	6241	VEHICLES	.00	3,187,613.06
80	6242	ACCUL DEPR VEHICLES	.00	-2,533,004.30
80	6251	GENERAL EQUIPMENT	.00	1,776,146.29
80	6252	ACCU DEPR GENERAL EQUIPMENT	.00	-1,356,306.99
80	6261	CONSTRUCTION WORK IN PROGRESS	.00	24,207,003.00
TOTAL ASSETS			.00	76,647,590.65
FUND BALANCE				
80	8710	INVESTMENT IN GOVERNMENTAL ASSETS	.00	-76,647,590.65
TOTAL FUND BALANCE			.00	-76,647,590.65
TOTAL LIABILITIES + FUND BALANCE			.00	-76,647,590.65



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BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 2

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FUND: 81 FOOD SERVICE ASSETS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
81	6231	TECHNOLGY EQUIPMENT	.00	65,491.49
81	6232	ACCUM/DEPR TECHNOLGY EQUIPMENT	.00	-34,971.50
81	6251	GENERAL EQUIPMENT	.00	1,154,800.33
81	6252	ACCU DEPR GENERAL EQUIPMENT	.00	-859,412.37
TOTAL ASSETS			.00	325,907.95
FUND BALANCE				
81	8711	INVESTMENT IN BUSINESS ASSETS	.00	-325,907.95
TOTAL FUND BALANCE			.00	-325,907.95
TOTAL LIABILITIES + FUND BALANCE			.00	-325,907.95



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BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2022 2

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FUND: 9 LONG-TERM DEBT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
90	6194	BOND PREMIUM/DISCOUNT	.00	-435,257.00
90	6199	OTHER CURRENT ASSETS	.00	1,280,615.00
90	6199A	ACCUMULATED AMORT CURRENT ASSE	.00	-731,846.00
90	6304	AMT RETIRE LONG-TERM DEBT	.00	74,677,333.13
90	6400	DEFERRED OUTFLOWS OF RESOURCES	.00	3,397,103.00
90	64000	DEFERRED OUTFLOWS - OPEB	.00	2,817,124.00
TOTAL ASSETS			.00	81,005,072.13
LIABILITIES				
90	7476	ACCRUED ANNUAL REQUIRED CONTRI	.00	-685,773.00
90	7491	CURRENT PORTION OF BONDS	.00	-2,325,000.00
90	7495	CURRENT CAPITAL LEASES	.00	.20
90	7511	BONDS PAYABLE (LONG TERM)	.00	-44,010,000.00
90	7512	ACRETED INTEREST	.00	-519,131.25
90	7531	NON CURRENT CAPITAL LEASES)	.00	.22
90	7541	UNFUNDED PENSION LIABILITIES	.00	-14,962,472.00
90	7541O	UNFUNDED OPEB LIAB	.00	-13,004,787.00
90	7551	COMPENSATED ABSENCES	.00	-245,007.54
90	7551SL	NON CURRENT SICK LEAVE	.00	-1,454,866.76
90	77000	DEFERRED INFLOWS - OPEB	.00	-3,798,035.00
TOTAL LIABILITIES			.00	-81,005,072.13
TOTAL LIABILITIES + FUND BALANCE			.00	-81,005,072.13

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