

BOWLING GREEN INDEPENDENT SCHOOL DISTRICT

1211 CENTER STREET ~ BOWLING GREEN, KENTUCKY 42101

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

Board of Education

FRANK H. MOORE, JR., Chair
 MICHAEL K. BISHOP, Vice Chair
 JANE GOODIN WILSON, Member
 CHRISTINE DRESSLER, Member
 DEBORAH WILLIAMS, Member
 GARY FIELDS, Superintendent and Secretary to the Board

Administrators

Director of Instructional Programs, ELISA BETH BROWN
 Director of Finance/Treasurer, SHAUNNA CORNWELL
 Director of Personnel, KEN MAY
 Director of Transportation, MIKE MCCLOUD
 Director of Special Programs, CANDICE PEAY
 Director of Pupil Personnel, D.G. SHERRILL

Summary of April 2021 Monthly Report

- General Fund cash balance decreased \$1,849,762.97 from April of the previous year. Capital Funds Request remaining in the General Fund decreased by \$1,232,753 from last April; therefore, the “true” change is a \$617,009 decrease in General Fund cash.
- Fund 2 (Grants) cash balance at the end of April is \$724,637.
- Food service cash balance is \$2,130,677 or \$1,540,849 more than last April.

GENERAL FUND REVENUES THROUGH APRIL 2021				
	2019-20	2020-21	Increase	% Increase
Taxes				
Property	10,558,332.54	11,471,117.98	912,785.44	8.6%
Motor Vehicle	461,090.14	600,336.70	139,246.56	30.2%
Utilities	1,090,701.93	1,006,332.24	(84,369.69)	-7.7%
Other	111,281.77	26,711.93	(84,569.84)	-76.0%
In Lieu of	501,331.78	37,952.38	(463,379.40)	-92.4%
Tuition and Fees	289,414.28	296,141.08	6,726.80	2.3%
Earnings on Investments	170,775.19	100,308.31	(70,466.88)	-41.3%
Other Local Revenue	56,773.20	44,471.54	(12,301.66)	-21.7%
Local revenue sources	13,239,700.83	13,583,372.16	343,671.33	2.6%
State revenue sources	13,811,709.38	13,121,531.43	(690,177.95)	-5.0%
Federal Revenue	138,069.49	190,676.34	52,606.85	38.1%
Other	5,150.32	37,656.91	32,506.59	631.2%
Total Revenue	27,194,630.02	26,933,236.84	(261,393.18)	-1.0%

GENERAL FUND EXPENDITURES THROUGH APRIL 2021				
	2019-20	2020-21	Increase	% Increase
Instruction	13,132,403.30	12,663,005.61	(469,397.69)	-3.6%
Student Support Services	1,118,898.97	1,254,297.53	135,398.56	12.1%
Instructional Support	1,439,769.24	1,443,272.51	3,503.27	0.2%
District Administration	821,750.54	692,185.61	(129,564.93)	-15.8%
School Administration	1,244,505.19	1,364,793.02	120,287.83	9.7%
Business Support	566,113.88	622,049.62	55,935.74	9.9%
Plant Operations	4,034,612.92	4,111,414.06	76,801.14	1.9%
Student Transportation	1,225,596.27	1,421,256.06	195,659.79	16.0%
Other	85,866.97	56,313.27	(29,553.70)	-34.4%
Total Expenditures	23,669,517.28	23,628,587.29	(40,929.99)	-0.2%

PERSONNEL COST

Percentage of Total	81.11%	82.07%	0.96%	%
	2019-20	2020-21	Increase	Increase
Instruction	12,197,402.61	11,931,097.56	(266,305.05)	-2.2%
Student Support Services	973,346.73	1,116,032.09	142,685.36	14.7%

Instructional Support	1,246,574.85	1,323,024.82	76,449.97	6.1%
District Administration	309,429.83	278,765.18	(30,664.65)	-9.9%
School Administration	1,241,704.27	1,358,803.21	117,098.94	9.4%
Business Support	530,944.05	584,917.35	53,973.30	10.2%
Plant Operations	1,782,748.70	1,930,629.98	147,881.28	8.3%
Student Transportation	911,809.34	867,721.38	(44,087.96)	-4.8%
Other	4,036.74	0.00	(4,036.74)	-100.0%
Total Expenditures	<u>19,197,997.12</u>	<u>19,390,991.57</u>	<u>192,994.45</u>	1.0%

OTHER COST

	2019-20	2020-21	Increase	% Increase
Instruction	935,000.69	731,908.05	(203,092.64)	-21.7%
Student Support Services	145,552.24	138,265.44	(7,286.80)	-5.0%
Instructional Support	193,194.39	120,247.69	(72,946.70)	-37.8%
District Administration	512,320.71	413,420.43	(98,900.28)	-19.3%
School Administration	2,800.92	5,989.81	3,188.89	113.9%
Business Support	35,169.83	37,132.27	1,962.44	5.6%
Plant Operations	2,251,864.22	2,180,784.08	(71,080.14)	-3.2%
Student Transportation	313,786.93	553,534.68	239,747.75	76.4%
Other	81,830.23	56,313.27	(25,516.96)	-31.2%
Total Expenditures	<u>4,471,520.16</u>	<u>4,237,595.72</u>	<u>(233,924.44)</u>	-5.2%

MUNIS MONTHLY RECAPITULATION
April 2021

MUNIS			DAILY RECEIPTS
	CASH - 6101	INVESTMENTS-6111	CASH - 6102
BALANCES PER MUNIS (balance sheet report)			
10-6101 General Fund	\$11,663,150.21		
20-6101 Special Revenue	\$724,637.67	\$1,207,823.56	
22-6101 District Activity Fund	\$0.00		
31-6101 Capital Outlay Fund	\$110,901.63		
32-6101 Building Fund	\$838,949.43		
36-6101 Construction Fund	\$13,796,195.88		
40-6101 Debt Service Fund	\$0.00		
51-6101 Food Service Fund	\$2,106,847.78		\$23,829.76
60-6101 Trust Agency Funds	\$66,685.86		
TOTALS	\$29,307,368.46	\$1,207,823.56	\$23,829.76
TOTAL CASH & INVESTMENTS			\$30,539,021.78

BANK			
BANK BALANCE CLOSE OF MONTH (CASH):	<u>4/30/2021</u>		\$30,175,020.64
		\$0.00	
OUTSTANDING CHECKS AT CLOSE OF MONTH			
	Payroll - MUNIS	\$130,284.33	(\$880,571.79)
	KY Personnel Cabinet (payroll)	\$83,883.10	
	Ky Teachers' Retirement ACH (payroll)	\$129,616.86	
	KY Retirement Systems (CERS) ACH (payroll)	\$231,005.15	
	Accts. Payable - MUNIS	\$85,587.21	
	eff's State (payroll)	\$82,635.14	
	eff's FED (payroll)	\$137,560.00	
	NeoPost - Draft in Transit	\$0.00	
		\$880,571.79	
OTHER:			
	Outstanding Insurance Reconciliation Items	112.50	\$12,919.61
	Deposit in Transit - Credit Due from IRS for Social Security Overpayments	\$ (8,465.37)	
	Transfer from BGHS Activity Fund to GF Completed in Error - Adj in April	\$1,000.00	
	KTRS Retirement Pymt Due - Payroll Reversal Required	(\$3,389.12)	
	CERS Special Invoice Due - Payroll Adjustment Required	(\$2,177.62)	
		(\$12,919.61)	
ACTUAL BALANCE CLOSE OF MONTH			\$29,307,368.46
INVESTMENTS FROM ALL FUNDS			\$1,231,653.32
DATE: <u>April 30, 2021</u>			\$30,539,021.78

OUTAGE \$0.00

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
April-2021**

FUND	Beginning Balance 31-Mar-21	Receipts Apr-21	Disbursements Apr-21	VOIDS/Transfers Apr-21	Ending Balance 30-Apr-21
Fund 1 - GENERAL FUND	\$ 13,286,123.77	\$ 1,740,972.17	\$ (3,395,803.55)	\$ 31,857.82	\$ 11,663,150.21
Fund 2 - GRANTS/PROJECTS	\$ 1,411,883.69	\$ 252,646.58	\$ (908,034.78)	\$ (31,857.82)	\$ 724,637.67
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 31 - CAPITAL OUTLAY	\$ 110,901.63	\$ -	\$ -	\$ -	\$ 110,901.63
Fund 32 - BUILDING FUND	\$ 837,539.12	\$ 1,410.31	\$ -	\$ -	\$ 838,949.43
Fund 36 - CONSTRUCTION	\$ 15,408,970.68	\$ 15,965.20	\$ (1,628,740.00)	\$ -	\$ 13,796,195.88
Fund 400 - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 51 - FOOD SERVICE	\$ 1,810,114.69	\$ 726,469.25	\$ (429,736.16)	\$ -	\$ 2,106,847.78
Daily Receipts Accounts	\$ 19,092.21	\$ 4,737.55		\$ 0.00	\$ 23,829.76
FUND 60 - TRUST FUNDS	\$ 66,685.86	\$ -	\$ -	\$ -	\$ 66,685.86
TOTAL CASH	\$ 32,951,311.65	\$ 2,742,201.06	\$ (6,362,314.49)	\$ -	\$ 29,331,198.22

FUND	CURRENT YEAR 30-Apr-21	LAST YEAR 30-Apr-20	YEAR PRECEDING LAST 30-Apr-19
Fund 1 - GENERAL FUND	\$ 11,663,150.21	\$ 13,512,913.18	\$ 14,079,261.80
Fund 2 - GRANTS/PROJECTS	\$ 724,637.67	\$ 625,122.24	\$ 653,618.84
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -
Fund 31 - CAPITAL OUTLAY	\$ 110,901.63	\$ 192,665.00	\$ -
Fund 32 - BUILDING FUND	\$ 838,949.43	\$ 376,470.51	\$ 1,017,845.86
Fund 36 - CONSTRUCTION	\$ 13,796,195.88	\$ 5,961,514.34	\$ 6,994,036.72
Fund 400 - DEBT SERVICE	\$ -	\$ 0.00	\$ 0.00
Fund 51 - FOOD SERVICE	\$ 2,106,847.78	\$ 589,459.00	\$ 822,276.07
Daily Receipts Account	\$ 23,829.76	\$ 368.68	\$ 105,924.81
FUND 60 - TRUST FUNDS	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86
TOTAL CASH	\$ 29,331,198.22	\$ 21,325,198.81	\$ 23,739,649.96

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

FUND	Beginning Balance 6/30/2020	Jul-2020 BALANCE	Aug-2020 BALANCE	Sep-2020 BALANCE	Oct-2020 BALANCE	Nov-2020 BALANCE	Dec-2020 BALANCE
Fund 1 - GENERAL FUND	\$ 8,563,901.88	\$ 9,122,059.37	\$ 8,150,695.10	\$ 7,569,560.21	\$ 5,965,878.80	\$ 6,423,708.41	\$ 12,377,367.29
Fund 2 - GRANTS/PROJECTS	\$ (316,121.60)	\$ 673,958.37	\$ 759,922.75	\$ 588,318.11	\$ 336,001.00	\$ 262,894.71	\$ 621,800.37
Fund 22 - DISTRICT ACTIVITY	\$ 13,882.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 31 - CAPITAL OUTLAY	\$ -	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63
Fund 32 - BUILDING FUND	\$ 311,212.83	\$ -	\$ 10,646.16	\$ 10,658.99	\$ 10,672.17	\$ 444,637.70	\$ 1,772,200.52
Fund 36 - CONSTRUCTION	\$ 6,546,693.01	\$ 5,422,250.30	\$ 4,287,813.05	\$ 3,514,329.39	\$ 2,534,369.90	\$ 19,423,763.48	\$ 18,784,662.43
Fund 400 - DEBT SERVICE	\$ 0.00	\$ -	\$ -	\$ -	\$ (169,808.93)	\$ -	\$ -
Fund 51 - FOOD SERVICE	\$ 689,744.13	\$ 879,144.30	\$ 1,056,617.49	\$ 1,274,463.76	\$ 1,344,019.30	\$ 1,332,368.94	\$ 1,406,453.32
	\$ 467.61	\$ 468.11	\$ 1,371.37	\$ 4,771.28	\$ 7,253.69	\$ 6,126.65	\$ 6,240.72
Fund 60 - Trust	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86
TOTAL CASH	\$ 15,876,465.72	\$ 16,275,467.94	\$ 14,444,653.41	\$ 13,139,689.23	\$ 10,205,973.42	\$ 28,071,087.38	\$ 35,146,312.14

FUND	Jan-2021 BALANCE	Feb-2021 BALANCE	Mar-2021 BALANCE	Apr-2021 BALANCE	May-2021 BALANCE	Jun-2021 BALANCE
Fund 1 - GENERAL FUND	\$ 14,616,816.42	\$ 13,989,762.11	\$ 13,286,123.77	\$ 11,663,150.21		
Fund 2 - GRANTS/PROJECTS	\$ 979,008.15	\$ 1,249,611.93	\$ 1,411,883.69	\$ 724,637.67		
Fund 22 - DISTRICT ACTIVITY	\$ -	\$ -	\$ -	\$ -		
Fund 31 - CAPITAL OUTLAY	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63	\$ 110,901.63		
Fund 32 - BUILDING FUND	\$ 1,773,780.21	\$ 1,775,833.99	\$ 837,539.12	\$ 838,949.43		
Fund 36 - CONSTRUCTION	\$ 18,119,123.47	\$ 16,659,446.75	\$ 15,408,970.68	\$ 13,796,195.88		
Fund 400 - DEBT SERVICE	\$ -	\$ -	\$ -	\$ -		
Fund 51 - FOOD SERVICE	\$ 1,143,931.87	\$ 1,459,025.35	\$ 1,810,114.69	\$ 2,106,847.78		
Daily Receipts Account	\$ 8,766.78	\$ 12,019.24	\$ 19,092.21	\$ 23,829.76		
Fund 60 - Trust	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86	\$ 66,685.86		
TOTAL CASH	\$ 36,819,014.39	\$ 35,323,286.86	\$ 32,951,311.65	\$ 29,331,198.22	\$ -	\$ -

BOWLING GREEN BOARD OF EDUCATION
 SCHEDULE OF INVESTMENTS
 April-2021

MUNIS CASH ACCOUNT AT BB&T EARNED THE FOLLOWING RATES:

	<u>Date of Rate Change</u>	<u>Rate</u>	TOTAL INTEREST EARNED
Independence Bank Main Checking		1.260%	\$33,525.63
			\$33,525.63

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	\$ 13,269,886.78	\$ 11,649,702.30	\$ 12,459,794.54	\$13,447.91
220-1510-1623	TECHNOLOGY	\$ 539,453.15	\$ 554,926.54	\$ 547,189.85	\$590.58
320-1510	BUILDING FUND	\$ 1,775,833.99	\$ 837,539.12	\$ 1,306,686.56	\$1,410.31
360-1510-12256	BGHS CONSTRUCTION	\$ 15,479,367.32	\$ 14,104,883.83	\$ 14,792,125.58	\$15,965.20
510-1510	SCHOOL FOOD	\$ 1,808,202.38	\$ 2,104,736.15	\$ 1,956,469.27	\$2,111.63
		TOTAL		\$ 31,062,265.80	\$33,525.63



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 1
gibalsh

FUND: 1 GENERAL FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
10	6101	CASH IN BANK	-1,658,472.50	11,659,509.09
10	6104	PETTY CASH	.00	148.00
10	6130	INTERFUND RECEIVABLES	.00	255,200.00
TOTAL ASSETS			-1,658,472.50	11,914,857.09
LIABILITIES				
10	7421	ACCOUNTS PAYABLE	17,238.11	28,264.39
10	7461	ACCR SALARIES & BENEFIT PAYABLE	-36,122.86	-11,901.96
10	7461CP	CAFETERIA PLANS WITHHELD PAYBL	.00	-91.98
10	7461NS	NON SHELTERED DED. WITHHELD PB	.00	-222.73
10	7461WC	WORKER'S COMPENSATION	-14,233.91	-95,792.26
10	7462	COMPENSATED ABSENCES	.00	479.80
10	7469	LOCAL TAX WITHHELD PAYABLE	-11,475.91	-11,454.07
10	7475	CERS WITHHELD PAYABLE	.00	-806.36
10	7499UN	Unemployment	-3,355.41	-43,154.37
10	7603	PURCHASE OBLIGATIONS	36,284.06	770,059.25
TOTAL LIABILITIES			-11,665.92	635,379.71
FUND BALANCE				
10	6302	REVENUES CONTROL	-1,726,801.95	-35,330,458.01
10	7602	EXPENDITURES CONTROL	3,433,224.43	23,628,587.29
10	8753	ASSIGNED-PURCH OBL - CURRENT	-36,284.06	-770,059.25
10	8770	UNASSIGNED FUND BALANCE	.00	-78,306.83
TOTAL FUND BALANCE			1,670,138.42	-12,550,236.80
TOTAL LIABILITIES + FUND BALANCE			=====1,658,472.50=====	===== -11,914,857.09=====



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 2
gibalsht

FUND: 2		SPECIAL REVENUE		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS					
20	6101		CASH IN BANK	-655,978.78	724,047.09
20	6111	1003	INVESTMENTS	.00	1,201,583.19
TOTAL ASSETS				-655,978.78	1,925,630.28
LIABILITIES					
20	7400		INTERFUND PAYABLES	.00	-255,200.00
20	7421		ACCOUNTS PAYABLE	175.90	-2,326.97
20	7603		PURCHASE OBLIGATIONS	-202,119.49	916,199.36
TOTAL LIABILITIES				-201,943.59	658,672.39
FUND BALANCE					
20	6302		REVENUES CONTROL	-252,138.86	-4,652,007.30
20	7602		EXPENDITURES CONTROL	907,941.74	4,755,403.74
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	202,119.49	-916,199.36
TOTAL FUND BALANCE				857,922.37	-2,584,302.67
TOTAL LIABILITIES + FUND BALANCE				655,978.78	-1,925,630.28



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 3
gibalsht

FUND: 310 CAPITAL OUTLAY FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
31	6101	CASH IN BANK	.00	110,901.63
		TOTAL ASSETS	.00	110,901.63
FUND BALANCE				
31	6302	REVENUES CONTROL	.00	-193,444.00
31	7602	EXPENDITURES CONTROL	.00	82,542.37
		TOTAL FUND BALANCE	.00	-110,901.63
TOTAL LIABILITIES + FUND BALANCE			.00	-110,901.63



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 4
gibalsht

FUND: 320 BUILDING FUND (5 CENT LEVY)			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
32	6101	CASH IN BANK	.00	837,539.12
		TOTAL ASSETS	.00	837,539.12
FUND BALANCE				
32	6302	REVENUES CONTROL	.00	-4,339,603.13
32	7602	EXPENDITURES CONTROL	.00	3,502,064.01
		TOTAL FUND BALANCE	.00	-837,539.12
TOTAL LIABILITIES + FUND BALANCE			.00	-837,539.12



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 5
gibalsht

FUND: 360 CONSTRUCTION FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
36	6101	CASH IN BANK	-1,628,740.00	13,780,230.68
		TOTAL ASSETS	-1,628,740.00	13,780,230.68
LIABILITIES				
36	7421	ACCOUNTS PAYABLE	76,661.94	.00
36	7432	CONSTRUCTION - RETAINED %	.00	-943,941.71
36	7603	PURCHASE OBLIGATIONS	-574.42	107,289.04
		TOTAL LIABILITIES	76,087.52	-836,652.67
FUND BALANCE				
36	6302	REVENUES CONTROL	.00	-18,081,884.01
36	7602	EXPENDITURES CONTROL	1,552,078.06	9,722,356.49
36	8735	RESTRICTED FUTURE CONSTRUCTION	.00	-4,476,761.45
36	8753	ASSIGNED-PURCH OBL - CURRENT	574.42	-107,289.04
		TOTAL FUND BALANCE	1,552,652.48	-12,943,578.01
		TOTAL LIABILITIES + FUND BALANCE	1,628,740.00	-13,780,230.68



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 6
gibalsht

FUND: 400 DEBT SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE				
40	6302	REVENUES CONTROL	.00	-3,584,606.38
40	7602	EXPENDITURES CONTROL	.00	3,584,606.38
TOTAL FUND BALANCE			.00	.00
TOTAL LIABILITIES + FUND BALANCE			.00	.00



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 7
gibalsht

FUND: 51 FOOD SERVICE FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
ASSETS				
51	6101	CASH IN BANK	294,621.46	2,104,736.15
51	6102	DAILY RECEIPTS CASH BALANCE	.00	19,092.21
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			294,621.46	3,126,531.74
LIABILITIES				
51	7421	ACCOUNTS PAYABLE	180,359.82	-56,548.48
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	357,215.32	636,545.63
51	77000	DEFERRED INFLOWS - OPEB	.00	-260,963.00
TOTAL LIABILITIES			537,575.14	-3,447,507.22
FUND BALANCE				
51	6302	REVENUES CONTROL	-724,357.62	-4,466,481.88
51	7602	EXPENDITURES CONTROL	249,376.34	3,476,470.77
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	-1,135,989.78
51	8753	ASSIGNED-PURCH OBL - CURRENT	-357,215.32	-636,545.63
TOTAL FUND BALANCE			-832,196.60	320,975.48
TOTAL LIABILITIES + FUND BALANCE			===== -294,621.46	===== -3,126,531.74



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 8
gibalsht

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



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 9
gibalsh

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



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 10
gibalsht

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



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 11
gibalsh

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	7602	EXPENDITURES CONTROL	.00	4,766.34
80	8710	INVESTMENT IN GOVERNMENTAL ASSETS	.00	-76,652,356.99
TOTAL FUND BALANCE			.00	-76,647,590.65
TOTAL LIABILITIES + FUND BALANCE			.00	-76,647,590.65



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 12
g1balsht

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



Bowling Green City Schools

05/09/2021 02:32
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
BALANCE SHEET FOR 2021 10

P 13
gibalsh

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

** END OF REPORT - Generated by Shaunna Cornwell **



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 1
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	9,824,658.74	.00	.00	8,397,221.17	8,397,221.00	-.17	100.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
AD VALOREM TAXES							
1111 GRP TAX	10,205,276.29	.00	398,407.14	11,183,414.21	10,665,585.00	-517,829.21	104.9
1113 PSCR TAX	318,498.83	.00	.00	287,703.77	540,976.00	253,272.23	53.2
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	461,090.14	.00	150,142.53	600,336.70	568,571.00	-31,765.70	105.6
1118 UNMND TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL AD VALOREM TAXES	11,019,122.68	.00	548,549.67	12,071,454.68	11,810,132.00	-261,322.68	102.2
SALES & USE TAXES							
1121 UTIL TAX	1,090,701.93	.00	.00	1,006,332.24	1,528,000.00	521,667.76	65.9
TOTAL SALES & USE TAXES	1,090,701.93	.00	.00	1,006,332.24	1,528,000.00	521,667.76	65.9
INCOME TAXES							
1131 OCC LIC TA	.00	.00	.00	1,000.00	.00	-1,000.00	.0
TOTAL INCOME TAXES	.00	.00	.00	1,000.00	.00	-1,000.00	.0
PENALTIES & INTEREST ON TAXES							
1140 PEN & INT	82,317.55	.00	.00	15,510.70	45,000.00	29,489.30	34.5
TOTAL PENALTIES & INTEREST ON TAXES	82,317.55	.00	.00	15,510.70	45,000.00	29,489.30	34.5
OTHER TAXES							
1191 OMIT TAX	28,964.22	.00	.00	10,201.23	25,000.00	14,798.77	40.8
1192 EXCISE TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER TAXES	28,964.22	.00	.00	10,201.23	25,000.00	14,798.77	40.8



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 3
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	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	1,760.00	.00	.00	245.30	.00	-245.30	.0
1990 MISC REV	21,093.78	.00	.00	1,692.46	.00	-1,692.46	.0
1991 TRANSCRIPT	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	57,062.34	.00	735.25	44,450.06	2,500.00	-41,950.06*****	
TOTAL REVENUE FROM LOCAL SOURCES	13,239,700.83	.00	557,476.55	13,583,372.16	14,296,632.00	713,259.84	95.0
REVENUE FROM STATE SOURCES							
STATE PROGRAM							
3111 SEEK	13,711,029.00	.00	1,152,739.00	13,026,863.00	16,242,136.00	3,215,273.00	80.2
TOTAL STATE PROGRAM	13,711,029.00	.00	1,152,739.00	13,026,863.00	16,242,136.00	3,215,273.00	80.2
OTHER STATE FUNDING							
3122 VOC TRANSP	.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	.00	.00	.00	.00	9,500.00	9,500.00	.0
EXPENDITURE REIMBURSEMENTS							
3130 NBC REIMB	.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	6,669.03	.00	.00	.00	32,000.00	32,000.00	.0
REVENUE IN LIEU OF TAXES/STATE							
3800 IN LIEU/ST	94,011.35	.00	9,485.88	94,668.43	112,000.00	17,331.57	84.5
TOTAL REVENUE IN LIEU OF TAXES/STATE	94,011.35	.00	9,485.88	94,668.43	112,000.00	17,331.57	84.5
REVENUE ON BEHALF PAYMENTS							
3900 B 1/2 PMT	.00	.00	.00	.00	11,179,449.00	11,179,449.00	.0
TOTAL REVENUE ON BEHALF PAYMENTS							



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 4
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	.00	.00	.00	.00	11,179,449.00	11,179,449.00	.0
TOTAL REVENUE FROM STATE SOURCES	13,811,709.38	.00	1,162,224.88	13,121,531.43	27,575,085.00	14,453,553.57	47.6
REVENUE FROM FEDERAL SOURCES							
FEDERAL REIMBURSEMENT							
4810 REIMB	49,013.99	.00	.00	42,809.04	30,000.00	-12,809.04	142.7
4810 MED DIR RE	89,055.50	.00	7,016.26	147,867.30	75,500.00	-72,367.30	195.9
TOTAL FEDERAL REIMBURSEMENT	138,069.49	.00	7,016.26	190,676.34	105,500.00	-85,176.34	180.7
TOTAL REVENUE FROM FEDERAL SOURCES	138,069.49	.00	7,016.26	190,676.34	105,500.00	-85,176.34	180.7
OTHER RECEIPTS							
INTERFUND TRANSFERS							
5210 FND XFER	.00	.00	.00	.00	.00	.00	.0
5220 INDCST XFE	.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	5,150.32	.00	84.26	22,187.91	3,500.00	-18,687.91	633.9
5342 LOSS EQUIP	.00	.00	.00	15,469.00	.00	-15,469.00	.0
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	84.26	37,656.91	3,500.00	-34,156.91	*****
TOTAL OTHER RECEIPTS	5,150.32	.00	84.26	37,656.91	3,500.00	-34,156.91	*****
TOTAL RECEIPTS	27,194,630.02	.00	1,726,801.95	26,933,236.84	41,980,717.00	15,047,480.16	64.2
TOTAL REVENUE	37,019,288.76	.00	1,726,801.95	35,330,458.01	50,377,938.00	15,047,479.99	70.1



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 5
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	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	.0
1000	INSTRUCTION						
0100	11,326,528.63	.00	1,820,441.57	11,025,531.49	15,671,505.00	4,645,973.51	70.4
0200	870,873.98	.00	133,933.96	905,566.07	1,171,483.00	265,916.93	77.3
0280	.00	.00	.00	.00	8,216,350.00	8,216,350.00	.0
0300	90,139.32	20,993.23	31,196.04	211,679.82	77,290.00	-155,383.05	301.0
0400	76,875.13	1,965.00	9,049.46	72,973.98	152,867.00	77,928.02	49.0
0500	37,885.04	.00	723.67	13,408.68	39,191.00	25,782.32	34.2
0600	346,393.56	112,307.43	46,137.80	287,693.26	316,012.00	-83,988.69	126.6
0700	237,598.19	29,809.23	3,464.11	94,420.54	535,411.00	411,181.23	23.2
0800	146,109.45	39,857.71	8,408.61	51,731.77	100,300.00	8,710.52	91.3
0840	.00	.00	.00	.00	170,847.00	170,847.00	.0
TOTAL 1000	INSTRUCTION	204,932.60	2,053,355.22	12,663,005.61	26,451,256.00	13,583,317.79	48.7
13,132,403.30							
2100	STUDENT SUPPORT SERVICES						
0100	914,893.01	.00	154,710.31	1,043,526.63	1,343,343.00	299,816.37	77.7
0200	58,453.72	.00	10,638.01	72,505.46	79,401.00	6,895.54	91.3
0280	.00	.00	.00	.00	669,552.00	669,552.00	.0
0300	130,722.39	25.00	14,423.16	128,305.44	151,925.00	23,594.56	84.5
0400	.00	.00	.00	.00	.00	.00	.0
0500	4,878.87	.00	.00	2,409.69	7,200.00	4,790.31	33.5
0600	2,525.15	1,896.32	63.96	1,090.35	9,265.00	6,278.33	32.2
0700	7,425.83	.00	.00	6,459.96	7,500.00	1,040.04	86.1
TOTAL 2100	STUDENT SUPPORT SERVICES	1,921.32	179,835.44	1,254,297.53	2,268,186.00	1,011,967.15	55.4
1,118,898.97							
2200	INSTRUCTIONAL STAFF SUPP SERV						
0100	1,120,848.81	.00	165,911.23	1,189,237.07	1,567,539.00	378,301.93	75.9
0200	125,726.04	.00	18,200.99	133,787.75	172,055.00	38,267.25	77.8
0280	.00	.00	.00	.00	663,899.00	663,899.00	.0
0300	32,099.60	.00	.00	100.00	42,500.00	42,400.00	.2
0400	.00	.00	.00	.00	.00	.00	.0
0500	15,414.03	322.14	942.15	10,098.03	19,000.00	8,579.83	54.8
0600	121,926.19	10,302.16	7,226.71	57,971.11	138,900.00	70,626.73	49.2
0700	23,754.57	17,922.55	5,733.91	52,078.55	103,200.00	33,198.90	67.8
0800	.00	.00	.00	.00	.00	.00	.0
TOTAL 2200	INSTRUCTIONAL STAFF SUPP SERV	28,546.85	198,014.99	1,443,272.51	2,707,093.00	1,235,273.64	54.4
1,439,769.24							



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 6
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
2300 DISTRICT ADMIN SUPPORT							
0100	180,050.23	.00	29,473.80	219,658.86	247,801.00	28,142.14	88.6
0200	129,379.60	.00	3,315.69	59,106.32	244,514.00	185,407.68	24.2
0280	.00	.00	.00	.00	107,137.00	107,137.00	.0
0300	409,817.02	1,440.00	47,978.50	407,929.08	430,350.00	20,980.92	95.1
0400	9,481.10	.00	1,497.72	13,335.95	13,350.00	14.05	99.9
0500	46,601.12	4,503.85	1,212.06	-26,298.05	219,769.00	241,563.20	-9.9
0600	44,494.05	3,953.81	3,210.64	15,101.22	56,450.00	37,394.97	33.8
0700	1,077.42	.00	.00	3,352.23	5,500.00	2,147.77	61.0
0800	850.00	.00	.00	.00	1,500.00	1,500.00	.0
0840	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 2300 DISTRICT ADMIN SUPPORT	821,750.54	9,897.66	86,688.41	692,185.61	1,326,371.00	624,287.73	52.9
2400 SCHOOL ADMIN SUPPORT							
0100	1,125,238.44	.00	170,944.26	1,232,514.50	1,486,492.00	253,977.50	82.9
0200	116,465.83	.00	17,848.09	126,288.71	160,947.00	34,658.29	78.5
0280	.00	.00	.00	.00	631,576.00	631,576.00	.0
0300	910.00	.00	.00	174.00	1,100.00	926.00	15.8
0500	.00	.00	.00	.00	3,012.00	3,012.00	.0
0600	1,890.92	46.11	150.77	3,483.11	4,600.00	1,070.78	76.7
0700	.00	.00	.00	123.20	.00	-123.20	.0
0840	.00	259.99	.00	2,209.50	147,743.00	145,273.51	1.7
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,244,505.19	306.10	188,943.12	1,364,793.02	2,435,470.00	1,070,370.88	56.1
2500 BUSINESS SUPPORT SERVICES							
0100	448,338.82	.00	65,212.98	494,077.84	548,794.00	54,716.16	90.0
0200	82,605.23	.00	12,393.81	90,839.51	99,378.00	8,538.49	91.4
0280	.00	.00	.00	.00	190,509.00	190,509.00	.0
0300	25,056.90	300.00	93.74	29,116.30	26,650.00	-2,766.30	110.4
0400	1,570.00	.00	.00	1,545.00	11,100.00	9,555.00	13.9
0500	3,686.41	.00	.00	2,913.30	114,635.00	111,721.70	2.5
0600	4,856.52	.00	1,903.42	2,715.70	5,700.00	2,984.30	47.6
0700	.00	2,885.00	.00	841.97	5,500.00	1,773.03	67.8
0800	.00	.00	.00	.00	.00	.00	.0
TOTAL 2500 BUSINESS SUPPORT SERVICES	566,113.88	3,185.00	79,603.95	622,049.62	1,002,266.00	377,031.38	62.4
2600 PLANT OPERATIONS AND MAINTENANCE							
0100	1,358,305.96	.00	202,122.92	1,471,635.88	1,636,688.00	165,052.12	89.9
0200	424,442.74	.00	64,155.72	458,994.10	483,981.00	24,986.90	94.8
0280	.00	.00	.00	.00	287,377.00	287,377.00	.0
0300	4,435.54	.00	.00	1,884.85	7,400.00	5,515.15	25.5



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 7
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0400	1,161,869.28	105,333.31	92,634.28	910,957.70	1,436,577.00	420,285.99	70.7
0500	85,235.02	.00	7,324.39	66,603.81	309,698.00	243,094.19	21.5
0600	989,323.54	34,161.08	119,911.72	1,184,999.94	1,405,125.00	185,963.98	86.8
0700	10,744.19	29,659.44	.00	16,235.76	185,674.00	139,778.80	24.7
0800	256.65	.00	50.00	102.00	676.00	574.00	15.1
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	4,034,612.92	169,153.83	486,199.03	4,111,414.04	5,753,196.00	1,472,628.13	74.4
2700 STUDENT TRANSPORTATION							
0100	704,386.61	.00	95,609.90	681,790.81	894,705.00	212,914.19	76.2
0200	207,422.73	.00	28,144.48	185,930.57	166,994.00	-18,936.57	111.3
0280	.00	.00	.00	.00	190,805.00	190,805.00	.0
0300	7,334.00	.00	305.00	8,166.25	19,480.00	11,313.75	41.9
0400	267,295.53	700.00	27,111.96	153,684.55	315,000.00	160,615.45	49.0
0500	3,493.45	.00	171.25	3,411.62	91,614.00	88,202.38	3.7
0600	19,366.22	37,964.31	8,601.64	87,823.63	171,300.00	45,512.06	73.4
0700	15,075.23	313,052.00	.00	300,116.13	315,000.00	-298,168.13	194.7
0800	1,222.50	.00	.00	332.50	.00	-332.50	.0
TOTAL 2700 STUDENT TRANSPORTATION	1,225,596.27	351,716.31	159,944.23	1,421,256.06	2,164,898.00	391,925.63	81.9
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	3,587.41	.00	.00	.00	.00	.00	.0
0200	449.33	.00	.00	.00	.00	.00	.0
0280	.00	.00	.00	.00	117,659.00	117,659.00	.0
0600	583.23	400.00	640.04	214.29	.00	-614.29	.0
TOTAL 3300 COMMUNITY SERVICES	4,619.97	400.00	640.04	214.29	117,659.00	117,044.71	.5
4600 SITE IMPROVEMENT							
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00	.00	.00	.00	.0
5200 FUND TRANSFERS							
0900	81,247.00	.00	.00	56,099.00	2,529,082.00	2,472,983.00	2.2
TOTAL 5200 FUND TRANSFERS							



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 8
glkymnth

GENERAL FUND (1)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	81,247.00	.00	.00	56,099.00	2,529,082.00	2,472,983.00	2.2
5300 CONTINGENCY							
0840	.00	.00	.00	.00	3,622,461.00	3,622,461.00	.0
TOTAL 5300 CONTINGENCY	.00	.00	.00	.00	3,622,461.00	3,622,461.00	.0
TOTAL EXPENDITURES							
23,669,517.28		770,059.67	3,433,224.43	23,628,587.29	50,377,938.00	25,979,291.04	48.4
TOTAL FOR GENERAL FUND (1)							
13,349,771.48		-770,059.67	-1,706,422.48	11,701,870.72	.00	-10,931,811.05	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 11
glkymnth

SPECIAL REVENUE (2)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL INTERFUND TRANSFERS	.00	.00	.00	56,099.00	31,017.00	-25,082.00	180.9
TOTAL OTHER RECEIPTS	82,853.41	.00	.00	48,628.57	31,017.00	-17,611.57	156.8
TOTAL RECEIPTS	3,592,766.05	.00	252,138.86	4,652,007.30	6,030,702.33	1,378,695.03	77.1
TOTAL REVENUE	3,592,766.05	.00	252,138.86	4,652,007.30	6,030,702.33	1,378,695.03	77.1



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 12
glkymnth

SPECIAL REVENUE (2)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
1000 INSTRUCTION							
0100	1,655,711.91	.00	227,139.39	2,477,146.90	3,228,291.59	751,144.69	76.7
0200	527,890.15	.00	66,003.57	409,410.97	652,360.02	242,949.05	62.8
0300	162,749.35	13,517.74	20,384.89	65,216.58	335,346.51	256,612.19	23.5
0400	.00	.00	.00	.00	.00	.00	.0
0500	19,889.48	.00	472.88	32,240.80	83,467.50	51,226.70	38.6
0600	176,803.06	594,078.36	423,416.27	808,437.84	607,211.84	-795,304.36	231.0
0700	266,485.64	54,829.56	40,893.44	253,279.11	78,543.63	-229,565.04	392.3
0800	2,268.00	.00	.00	.00	30,742.30	30,742.30	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 1000 INSTRUCTION	2,811,797.59	662,425.66	778,310.44	4,045,732.20	5,015,963.39	307,805.53	93.9
2100 STUDENT SUPPORT SERVICES							
0100	116,574.11	.00	19,554.74	105,728.46	293,733.11	188,004.65	36.0
0200	26,117.53	.00	6,063.39	34,577.91	126,352.65	91,774.74	27.4
0300	1,400.00	.00	.00	328.00	8,561.90	8,233.90	3.8
0500	4,296.99	.00	.00	771.62	7,000.00	6,228.38	11.0
0600	669.33	13,238.32	1,498.52	3,049.68	23,467.85	7,179.85	69.4
0700	.00	.00	.00	10,069.39	12,000.00	1,930.61	83.9
0800	334.50	.00	.00	.00	200.00	200.00	.0
TOTAL 2100 STUDENT SUPPORT SERVICES	149,392.46	13,238.32	27,116.65	154,525.06	471,315.51	303,552.13	35.6
2200 INSTRUCTIONAL STAFF SUPP SERV							
0100	50,337.10	.00	33,259.93	65,237.16	84,455.25	19,218.09	77.2
0200	12,167.95	.00	6,973.07	21,984.94	27,129.80	5,144.86	81.0
0300	.00	.00	.00	.00	.00	.00	.0
0400	.00	.00	.00	.00	.00	.00	.0
0500	.00	.00	.00	.00	.00	.00	.0
0600	30,784.74	22,412.90	.00	29,836.00	.00	-52,248.90	.0
0700	55,851.59	205,324.56	12,259.60	73,385.18	57,915.65	-220,794.09	481.2
0800	.00	.00	.00	.00	.00	.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	149,141.38	227,737.46	52,492.60	190,443.28	169,500.70	-248,680.04	246.7
2300 DISTRICT ADMIN SUPPORT							
0200	.00	.00	.00	.00	.00	.00	.0
0300	4,988.54	.00	.00	2,208.88	.00	-2,208.88	.0
TOTAL 2300 DISTRICT ADMIN SUPPORT	4,988.54	.00	.00	2,208.88	.00	-2,208.88	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 13
glkymnth

SPECIAL REVENUE (2)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
2500 BUSINESS SUPPORT SERVICES							
0100	.00	.00	.00	.00	.00	.00	.0
0200	.00	.00	.00	.00	.00	.00	.0
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00	.00	.00	.00	.0
2700 STUDENT TRANSPORTATION							
0100	29,972.02	.00	3,363.77	22,983.92	34,987.00	12,003.08	65.7
0200	9,438.35	.00	1,083.62	7,181.01	10,575.00	3,393.99	67.9
0500	.00	.00	.00	.00	.00	.00	.0
0600	.00	.00	.00	.00	.00	.00	.0
TOTAL 2700 STUDENT TRANSPORTATION	39,410.37	.00	4,447.39	30,164.93	45,562.00	15,397.07	66.2
3300 COMMUNITY SERVICES							
0100	216,658.32	.00	30,008.01	219,160.63	264,970.54	45,809.91	82.7
0200	28,470.75	.00	3,962.60	28,784.98	33,383.41	4,598.43	86.2
0300	510.00	60.00	.00	99.00	22,650.00	22,491.00	.7
0500	4,615.08	3,541.36	1,232.50	5,160.86	16,204.00	7,501.78	53.7
0600	55,400.86	7,716.13	9,168.64	51,540.92	69,540.45	10,283.40	85.2
0700	686.86	1,480.41	1,202.91	27,523.00	5,750.00	-23,253.41	504.4
0800	.00	.00	.00	60.00	115.00	55.00	52.2
TOTAL 3300 COMMUNITY SERVICES	306,341.87	12,797.90	45,574.66	332,329.39	412,613.40	67,486.11	83.6
5200 FUND TRANSFERS							
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	3,461,072.21	916,199.34	907,941.74	4,755,403.74	6,114,955.00	443,351.92	92.8
TOTAL FOR SPECIAL REVENUE (2)	131,693.84	-916,199.34	-655,802.88	-103,396.44	-84,252.67	935,343.11*****	



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 14
glkymnth

CAPITAL OUTLAY FUND (310)	LASTFY Period	ENCUMBRANCES	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	192,665.00	.00	.00	193,444.00	386,888.00	193,444.00	50.0
TOTAL RESTRICTED	192,665.00	.00	.00	193,444.00	386,888.00	193,444.00	50.0
TOTAL REVENUE FROM STATE SOURCES	192,665.00	.00	.00	193,444.00	386,888.00	193,444.00	50.0
OTHER RECEIPTS							
INTERFUND TRANSFERS							
5210 FND XFER	.00	.00	.00	.00	.00	.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER RECEIPTS	.00	.00	.00	.00	.00	.00	.0
TOTAL RECEIPTS	192,665.00	.00	.00	193,444.00	386,888.00	193,444.00	50.0
TOTAL REVENUE	192,665.00	.00	.00	193,444.00	386,888.00	193,444.00	50.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 15
glkymnth

CAPITAL OUTLAY FUND (310)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
2600 PLANT OPERATIONS AND MAINTENANCE							
0400	.00	.00	.00	.00	189,626.00	189,626.00	.0
TOTAL 2600 PLANT OPERATIONS AND MAINTENANCE	.00	.00	.00	.00	189,626.00	189,626.00	.0
4700 BUILDING IMPROVEMENTS							
0400	.00	.00	.00	.00	197,262.00	197,262.00	.0
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00	.00	197,262.00	197,262.00	.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	.00	.00	.00	82,542.37	.00	-82,542.37	.0
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	82,542.37	.00	-82,542.37	.0
TOTAL EXPENDITURES	.00	.00	.00	82,542.37	386,888.00	304,345.63	21.3
TOTAL FOR CAPITAL OUTLAY FUND (310)	192,665.00	.00	.00	110,901.63	.00	-110,901.63	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 16
glkymnth

BUILDING FUND (5 CENT LEVY)	LASTFY (3Period)	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	437,561.31	.00	.00	311,212.83	311,213.00	.17	100.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
AD VALOREM TAXES							
1111 GRP TAX	2,397,131.85	.00	.00	2,695,440.00	2,695,440.00	.00	100.0
1113 PSCR 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	.00	.00	10,639.64	.00	-10,639.64	.0
1118 UNMND TAX	.00	.00	.00	.00	.00	.00	.0
TOTAL AD VALOREM TAXES	2,561,174.99	.00	.00	2,706,079.64	2,695,440.00	-10,639.64	100.4
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	11,503.22	.00	.00	9,222.66	.00	-9,222.66	.0
1510 ESCROW INT	.00	.00	.00	.00	.00	.00	.0
TOTAL EARNINGS ON INVESTMENTS	11,503.22	.00	.00	9,222.66	.00	-9,222.66	.0
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							



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 17
glkymnth

BUILDING FUND (5 CENT LEVY)	LASTFY (3Period)	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
	.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	2,587,582.22	.00	.00	2,715,302.30	2,695,440.00	-19,862.30	100.7
REVENUE FROM STATE SOURCES							
RESTRICTED							
3200 RES STATE	870,026.00	.00	.00	1,313,088.00	2,620,401.00	1,307,313.00	50.1
TOTAL RESTRICTED	870,026.00	.00	.00	1,313,088.00	2,620,401.00	1,307,313.00	50.1
TOTAL REVENUE FROM STATE SOURCES	870,026.00	.00	.00	1,313,088.00	2,620,401.00	1,307,313.00	50.1
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	3,457,608.22	.00	.00	4,028,390.30	5,315,841.00	1,287,450.70	75.8
TOTAL REVENUE	3,895,169.53	.00	.00	4,339,603.13	5,627,054.00	1,287,450.87	77.1



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 18
glkymnth

BUILDING FUND (5 CENT LEVY)	LASTFY (3Period)	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT 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	.00	.00	.00	.00	.00	.00	.0
4500	BUILDING ACQUISITIONS & CONSTRUCTION						
0400	.00	.00	.00	.00	1,869,724.00	1,869,724.00	.0
0840	.00	.00	.00	.00	.00	.00	.0
TOTAL 4500	.00	.00	.00	.00	1,869,724.00	1,869,724.00	.0
4700	BUILDING IMPROVEMENTS						
0300	.00	.00	.00	.00	.00	.00	.0
0400	.00	.00	.00	.00	352,977.00	352,977.00	.0
0700	.00	.00	.00	.00	.00	.00	.0
TOTAL 4700	.00	.00	.00	.00	352,977.00	352,977.00	.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	.00	.00	.00	.00	.00	.00	.0
5200	FUND TRANSFERS						
0900	3,518,699.02	.00	.00	3,502,064.01	3,404,353.00	-97,711.01	102.9
TOTAL 5200	3,518,699.02	.00	.00	3,502,064.01	3,404,353.00	-97,711.01	102.9
TOTAL EXPENDITURES	3,518,699.02	.00	.00	3,502,064.01	5,627,054.00	2,124,989.99	62.2
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	376,470.51	.00	.00	837,539.12	.00	-837,539.12	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 19
glkymnth

CONSTRUCTION FUND (360)	LASTFY Period	ENCUMBRANCES	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	181,778.24	.00	.00	105,821.96	.00	-105,821.96	.0
TOTAL EARNINGS ON INVESTMENTS	181,778.24	.00	.00	105,821.96	.00	-105,821.96	.0
OTHER REVENUE FROM LOCAL SOURCES							
1920 CONTRIBUTE	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	181,778.24	.00	.00	105,821.96	.00	-105,821.96	.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
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00	.00	.00	.0
OTHER RECEIPTS							
BOND ISSUANCE							
5110 BOND PRIN	.00	.00	.00	17,700,000.00	3,755,000.00	-13,945,000.00	471.4
5110 BOND SFCC	.00	.00	.00	.00	.00	.00	.0
5120 BOND PREM	.00	.00	.00	276,062.05	.00	-276,062.05	.0
5120 BND PREMSF	.00	.00	.00	.00	.00	.00	.0
TOTAL BOND ISSUANCE	.00	.00	.00	17,976,062.05	3,755,000.00	-14,221,062.05	478.7



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 20
glkymnth

CONSTRUCTION FUND (360)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
INTERFUND TRANSFERS							
5210 FND XFER	300,000.00	.00	.00	.00	.00	.00	.0
5210 SFCC CASH	.00	.00	.00	.00	.00	.00	.0
5210 GF CASH	.00	.00	.00	.00	2,500,000.00	2,500,000.00	.0
5210 SF CASH	.00	.00	.00	.00	.00	.00	.0
TOTAL INTERFUND TRANSFERS	.00	.00	.00	.00	2,500,000.00	2,500,000.00	.0
TOTAL OTHER RECEIPTS	300,000.00	.00	.00	17,976,062.05	6,255,000.00	-11,721,062.05	287.4
TOTAL RECEIPTS	481,778.24	.00	.00	18,081,884.01	6,255,000.00	-11,826,884.01	289.1
TOTAL REVENUE	481,778.24	.00	.00	18,081,884.01	6,255,000.00	-11,826,884.01	289.1



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 21
glkymnth

CONSTRUCTION FUND (360)	LASTFY Period	ENCUMBRANCES	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	1,035,545.37	5,964.00	924.42	421,172.26	452,825.00	25,688.74	94.3
0400	9,072,006.59	34,980.04	1,551,153.64	8,397,727.38	5,285,000.00	-3,147,707.42	159.6
0500	.00	.00	.00	28,479.47	10,000.00	-18,479.47	284.8
0600	.00	.00	.00	790.55	.00	-790.55	.0
0700	191,681.96	66,345.00	.00	680,800.83	85,000.00	-662,145.83	879.0
0800	.00	.00	.00	193,386.00	122,175.00	-71,211.00	158.3
0840	.00	.00	.00	.00	300,000.00	300,000.00	.0
0900	.00	.00	.00	.00	.00	.00	.0
	TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION						
	10,299,233.92	107,289.04	1,552,078.06	9,722,356.49	6,255,000.00	-3,574,645.53	157.2
4700	BUILDING IMPROVEMENTS						
0300	56,731.11	.00	.00	.00	.00	.00	.0
0400	193,325.00	.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						
	250,056.11	.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						



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 22
glkymnth

CONSTRUCTION FUND (360)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
0900	.00	.00	.00	.00	.00	.00	.0
TOTAL 5200 FUND TRANSFERS	.00	.00	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	10,549,290.03	107,289.04	1,552,078.06	9,722,356.49	6,255,000.00	-3,574,645.53	157.2
TOTAL FOR CONSTRUCTION FUND (360)	-10,067,511.79	-107,289.04	-1,552,078.06	8,359,527.52	.00	-8,252,238.48	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 23
glkymnth

DEBT SERVICE FUND (400)	LASTFY Period	ENCUMBRANCES	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	.00	.00	.00	.00	394,709.00	394,709.00	.0
TOTAL REVENUE ON BEHALF PAYMENTS	.00	.00	.00	.00	394,709.00	394,709.00	.0
TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00	.00	394,709.00	394,709.00	.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	3,518,699.02	.00	.00	3,584,606.38	3,404,353.00	-180,253.38	105.3



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 24
glkymnth

DEBT SERVICE FUND (400)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
TOTAL INTERFUND TRANSFERS	3,518,699.02	.00	.00	3,584,606.38	3,404,353.00	-180,253.38	105.3
TOTAL OTHER RECEIPTS	3,518,699.02	.00	.00	3,584,606.38	3,404,353.00	-180,253.38	105.3
TOTAL RECEIPTS	3,518,699.02	.00	.00	3,584,606.38	3,799,062.00	214,455.62	94.4
TOTAL REVENUE	3,518,699.02	.00	.00	3,584,606.38	3,799,062.00	214,455.62	94.4



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 26
glkymnth

FOOD SERVICE FUND (51)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
REVENUES							
0999 BEGINNING BALANCE							
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00	.00	124,705.00	124,705.00	.0
RECEIPTS							
REVENUE FROM LOCAL SOURCES							
EARNINGS ON INVESTMENTS							
1510 INT ON INV	13,246.72	.00	.00	13,033.59	13,500.00	466.41	96.6
TOTAL EARNINGS ON INVESTMENTS	13,246.72	.00	.00	13,033.59	13,500.00	466.41	96.6
FOOD SERVICE							
1610 DAILY REC	-27,011.10	.00	.00	23,528.57	.00	-23,528.57	.0
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	14,000.00	14,000.00	.0
1615 AFTER SCH	.00	.00	.00	.00	.00	.00	.0
1621 NO-RMB LNH	38,329.25	.00	.00	1,638.20	38,500.00	36,861.80	4.3
1621 SF	177,584.73	.00	.00	.00	.00	.00	.0
1622 NO-RMB BKF	14,980.92	.00	.00	683.75	15,000.00	14,316.25	4.6
1623 NO-RMB MLK	.00	.00	.00	.00	.00	.00	.0
1624 NO-RMB ALA	131,279.85	.00	.00	1,857.60	131,000.00	129,142.40	1.4
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	11,900.65	.00	.00	.00	12,000.00	12,000.00	.0
1637 VENDING	.00	.00	.00	.00	.00	.00	.0
1690 FD SVC REB	2,775.77	.00	.00	9,885.89	3,750.00	-6,135.89	263.6
TOTAL FOOD SERVICE	361,853.12	.00	.00	37,594.01	214,250.00	176,655.99	17.6
OTHER REVENUE FROM LOCAL SOURCES							
1920 CONTRIBUTE	.00	.00	.00	23,000.00	.00	-23,000.00	.0
1990 MISC REV	9,000.00	.00	.00	8,350.00	.00	-8,350.00	.0
1994 RET INSUFF	.00	.00	.00	.00	.00	.00	.0
TOTAL OTHER REVENUE FROM LOCAL SOURCES	9,000.00	.00	.00	31,350.00	.00	-31,350.00	.0
TOTAL REVENUE FROM LOCAL SOURCES	384,099.84	.00	.00	81,977.60	227,750.00	145,772.40	36.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 28
glkymnth

FOOD SERVICE FUND (51)	LASTFY Period	ENCUMBRANCES	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	3,194,321.62	.00	724,357.62	4,466,481.88	4,249,939.00	-216,542.88	105.1
TOTAL REVENUE	3,194,321.62	.00	724,357.62	4,466,481.88	4,374,644.00	-91,837.88	102.1



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 29
glkymnth

FOOD SERVICE FUND (51)	LASTFY Period	ENCUMBRANCES	MONTH TO DATE	YEAR TO DATE	BUDGET APPROP	AVAILABLE BUDGET	PCT USED
EXPENDITURES							
3100 FOOD SERVICE OPERATION							
0100	876,010.39	.00	145,268.75	984,428.48	1,212,643.00	228,214.52	81.2
0200	261,074.61	.00	44,119.52	294,475.48	347,283.00	52,807.52	84.8
0280	.00	.00	.00	.00	230,081.00	230,081.00	.0
0300	4,937.00	.00	.00	.00	5,758.00	5,758.00	.0
0400	59,543.52	22,842.00	2,702.59	79,849.25	63,734.00	-38,957.25	161.1
0500	12,912.15	1,979.68	-40.00	2,793.60	18,795.00	14,021.72	25.4
0600	1,763,248.64	524,706.95	54,268.48	2,083,562.56	2,377,633.00	-230,636.51	109.7
0700	36,952.36	85,182.00	3,057.00	27,680.82	47,000.00	-65,862.82	240.1
0800	.00	1,835.00	.00	3,680.58	.00	-5,515.58	.0
0840	.00	.00	.00	.00	71,717.00	71,717.00	.0
TOTAL 3100 FOOD SERVICE OPERATION	3,014,678.67	636,545.63	249,376.34	3,476,470.77	4,374,644.00	261,627.60	94.0
5200 FUND TRANSFERS							
0400	.00	.00	.00	.00	.00	.00	.0
0900	300,000.00	.00	.00	.00	.00	.00	.0
TOTAL 5200 FUND TRANSFERS	300,000.00	.00	.00	.00	.00	.00	.0
TOTAL EXPENDITURES	3,314,678.67	636,545.63	249,376.34	3,476,470.77	4,374,644.00	261,627.60	94.0
TOTAL FOR FOOD SERVICE FUND (51)	-120,357.05	-636,545.63	474,981.28	990,011.11	.00	-353,465.48	.0



Bowling Green City Schools

05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10

P 30
glkymnth

FIDUCIARY FUND- AGENCY FUNDS	LASTFY (Period)	ENCUMBRANCES	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							
OTHER REVENUE FROM LOCAL SOURCES							
	1951 MSC SCH IN	.00	.00	.00	.00	.00	.0
	1990 MISC REV	.00	.00	.00	.00	.00	.0
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.0
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.0
	TOTAL RECEIPTS	.00	.00	.00	.00	.00	.0
	TOTAL REVENUE	.00	.00	.00	.00	.00	.0



05/09/2021 02:29
9665scor

BOWLING GREEN INDEPENDENT SCHOOLS
MONTHLY REPORT - FY 2021 Period 10
REPORT OPTIONS

P 32
glkymnth

Fiscal Year/Period for reports 2021 10
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? N
Include Encumbrances? Y

** END OF REPORT - Generated by Shaunna Cornwell **