

BOWLING GREEN CITY SCHOOL DISTRICT



Monthly Financial Report – May 2026

June 23rd, 2026

Matt A. Feasel, Treasurer/C.F.O.

Bowling Green City Schools

Dr. Ted M. Haselman
Superintendent

137 Clough Street
Bowling Green, Ohio 43402
419-354-0800
www.bgcs.k12.oh.us
Fax: 419.352.1701

Mr. Matt A. Feasel
Treasurer

Mrs. Rachel Newell
Executive Director of Teaching & Learning

Mrs. Alexandra Willibey
Executive Director of Pupil Services

June 23, 2026

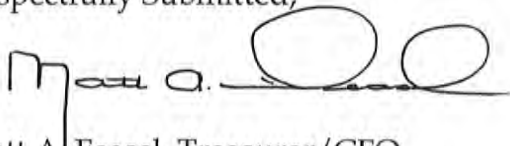
Dear Members of the Bowling Green City School District Board of Education:

The following pages represent the financial status of the Bowling Green City School District as of May 31st, 2026 for all funds submitted for your consideration. Please review the following:

1. General Fund Financial Report
2. Cash Reconciliation Report
3. Investment Register
4. Financial Report by Fund
5. Monthly Check Register
6. Unencumbered Liabilities Register
7. Transfer and Advance Register
8. Certificate of Estimated Resources Revisions
9. Appropriation Revisions for the month and fiscal year 2025-26.

As always, if you should have any questions or need any additional information, please feel free to contact me at any time at 419-354-0800.

Respectfully Submitted,



Matt A. Feasel, Treasurer/CFO
Bowling Green City School District

Mr. Daniel Black
High School Principal

Mr. Eric Radabaugh
Middle School Principal

Mrs. Alyssa Karaffa
Conneaut Elementary Principal

Mr. Scott Best
Crim Elementary Principal

Mr. Michel Bechstein
Kenwood Elementary Principal

MISSION STATEMENT: BGCS is committed to high academic expectations and extracurricular opportunities in an inclusive, caring, safe, and healthy environment. We empower and support teachers to be responsive to each student through a challenging and engaging curriculum. We partner with families and community to ensure student success.



BOWLING GREEN CITY SCHOOLS

General Fund Financial Report - Monthly Projections

May 2026

GENERAL FUND

	2025-26 Forecast	May 2026 Projected	May 2026 Actual		2025-26 Projected	2025-26 Actual	Annual Variance	% Received
REVENUE								
Beginning Cash Balance	14,797,066	20,348,032	21,976,578		14,797,066	14,797,068		
Real Estate Taxes	19,107,872	0	0		19,107,872	19,109,088	1,216	100.01%
Public Utility Personal Property Taxes	4,777,773	0	0		4,777,773	4,961,783	184,010	103.85%
Income Taxes	5,752,976	0	0		5,491,087	6,044,599	553,512	105.07%
Investments	1,250,000	74,660	83,566		1,129,376	968,236	(161,140)	77.46%
Other Local	780,332	27,592	32,825		751,387	754,882	3,495	96.74%
State Foundation	7,554,081	629,507	600,029		6,924,574	6,895,647	(28,927)	91.28%
Other State	522,715	43,560	49,106		479,155	415,632	(63,523)	79.51%
Homestead & Rollback Reimbursements	1,858,489	47,248	0		1,858,492	1,881,289	22,797	101.23%
Transfers & Advances	50,000	0	0		50,000	84,359	34,359	168.72%
Total - Revenue	41,654,238	822,567	765,525		40,569,716	41,115,515	545,799	98.71%

1.35%

	2025-26 Forecast	May 2026 Projected	May 2026 Actual		2025-26 Projected	2024-25 Actual	Annual Variance	% Expended
EXPENDITURES								
Salaries & Wages	23,198,736	1,920,693	1,900,424		21,267,868	20,929,344	(338,524)	90.22%
Fringe Benefits	9,224,015	770,368	776,464		8,437,916	8,612,437	174,521	93.37%
Purchased Services	5,332,431	691,297	620,528		4,647,485	4,165,705	(481,780)	78.12%
Supplies & Materials	2,173,724	181,177	139,355		1,943,237	1,208,783	(734,454)	55.61%
Capital Outlay	37,000	0	750		37,000	7,377	(29,623)	19.94%
Other Objects	1,661,316	117,340	125,181		1,543,552	1,809,538	265,986	108.92%
Transfers & Advances	1,675,000	1,572,134	3,096,762		1,572,134	3,096,762	1,524,628	184.88%
Total - Expenditures	43,302,222	5,253,009	6,659,464		39,449,192	39,829,945	380,753	91.98%

91.10%

0.97%

Net Cash Flow	(1,647,984)	(4,430,442)	(5,893,939)		1,120,524	1,285,571		
Ending Cash Balance	13,149,082	15,917,590	16,082,639		15,917,590	16,082,639		
Variance			165,049			165,049		
% of Variance			1.04%			1.04%		



BOWLING GREEN CITY SCHOOLS

General Fund Financial Report - Annual Comparison

April 2026

GENERAL FUND

	2025-26 Forecast	Current Fiscal Y-T-D	% of Total		Actual 2024-25	Actual 2025-26	% of Total	% Change FY25 to FY26
REVENUE								
Beginning Cash Balance	14,797,066	14,797,068			16,722,482	14,797,068		
Real Estate Taxes	19,107,872	19,109,088	100.01%		18,938,249	19,109,088	100.90%	27.10%
Public Utility Personal Property Taxes	4,777,773	4,961,783	103.85%		2,459,555	4,961,783	201.73%	
Income Taxes	5,752,976	6,044,599	105.07%		4,853,009	6,044,599	124.55%	24.55%
Investments	1,250,000	968,236	77.46%		1,177,576	968,236	82.22%	-17.78%
Other Local	780,332	754,882	96.74%		695,526	754,882	108.53%	8.53%
State Foundation	7,554,081	6,895,647	91.28%		6,496,656	6,895,647	106.14%	6.14%
Other State	522,715	415,632	79.51%		649,026	415,632	64.04%	-35.96%
Homestead & Rollback Reimbursements	1,858,489	1,881,289	101.23%		1,854,997	1,881,289	101.42%	1.42%
Transfers & Advances	50,000	84,359	168.72%		166,158	84,359	50.77%	-49.23%
Total - Revenue	41,654,238	41,115,515	98.71%		37,290,752	41,115,515	110.26%	10.26%

	2025-26 Forecast	Current Fiscal Y-T-D	% of Total		Actual 2024-25	Actual 2025-26	% of Total	% Change FY25 to FY26
EXPENDITURES								
Salaries & Wages	23,198,736	20,929,344	90.22%		20,317,237	20,929,344	103.01%	3.01%
Fringe Benefits	9,224,015	8,612,437	93.37%		8,064,674	8,612,437	106.79%	6.79%
Purchased Services	5,332,431	4,165,705	78.12%		3,800,968	4,165,705	109.60%	9.60%
Supplies & Materials	2,173,724	1,208,783	55.61%		1,243,293	1,208,783	97.22%	-2.78%
Capital Outlay	37,000	7,377	19.94%		39,235	7,377	0.00%	0.00%
Other Objects	1,661,316	1,809,538	108.92%		1,664,118	1,809,538	108.74%	8.74%
Transfers & Advances	1,675,000	3,096,762	184.88%		1,533,736	3,096,762		0.00%
Total - Expenditures	43,302,222	39,829,945	91.98%		36,663,261	39,829,945	108.64%	8.64%

Net Cash Flow	(1,647,984)	1,285,571			627,491	1,285,571		
Ending Cash Balance	13,149,082	16,082,639			17,349,973	16,082,639		
True Days Cash		136				164		
Estimated Cost Per Day		118,636				105,644		



Bowling Green City Schools

2025-26 & 2026-27
Financial Adjustments

CREATION OF NEW FUNDS

- | | |
|-------------------------|----------|
| 1. Class of 2028 | 200-0228 |
| 2. St. Aloysius 2026-27 | 401-9327 |
| 3. St. Louis 2026-27 | 401-9427 |
| 4. IDEA-B 2026-27 | 516-9027 |
| 5. Title I 2026-27 | 572-9027 |
| 6. Title I DEL 2026-27 | 572-9527 |
| 7. Title IV-A 2026-27 | 584-9027 |
| 8. Title II-A 2026-27 | 590-9027 |

DISSOLUTION OF OLD FUNDS

- | | | |
|--|----------|------------|
| 1. <u>Adopt-A-Door</u> | 007-1275 | \$200.00 |
| Funds to General Fund - Last activity in 2016-17 | | |
| 2. <u>2016 Assist</u> | 019-0090 | \$1,000.00 |
| Funds to Principal's acct. Donation received in 2016 - No activity | | |
| 3. <u>OH Space Grant - M.S.</u> | 019-9200 | \$21.06 |
| Funds to M.S. Principal's acct. - Last activity in 2020 | | |
| 4. <u>Gifted Program Fund</u> | 019-1590 | \$1,440.99 |
| Funds to General Fund - Gifted P.D. Reimbursements | | |

DISSOLUTION OF UNRECOVERABLE DEBT

- | | |
|--------------------------------|----------|
| 1. Employee Overpayment - 2020 | \$392.77 |
|--------------------------------|----------|

Bowling Green City Schools

Cash Reconciliation

May 2026

	SUB-TOTALS	TOTALS
GROSS DEPOSITORY BALANCES:		
Wesbanco - Checking	\$ 1,200,000.00	
Wesbanco - Checking Sweep	\$ 264,457.85	
Wesbaco - Money Market	\$ 5,814,217.24	
Wesbanco - Payroll	\$ 1,000.00	
Union - Checking	\$ 100.00	
Star - Acct #755	\$ 4,747,526.49	
Redtree - Operating	\$ 12,984,636.14	
Redtree - 2023 Debt Proceeds (004)	\$ 16,501,171.40	
Redtree - 2024 Debt Proceeds (004)	\$ 42,734,576.12	
Huntington - Checking	\$ 258,709.66	
Huntington - Sweep	\$ 3,981,912.23	
Huntington - Money Market	\$ 26,898.87	
Total Bank Balances		\$ 88,515,206.00
INVESTMENTS:		
	\$ -	\$ -
ADJUSTMENTS TO BANK BALANCE:		
Outstanding Checks - EFP	\$ (199,481.59)	
ADJUSTMENTS:		
Voided Payroll Check-EM	\$ 392.77	
IRS Adj MDCR-AW	\$ 37.52	
Funds in Transit	\$ 3,530,664.97	
Outstanding ACH	\$ (125,401.47)	
CASH ON HAND		
Petty Cash-Athletic Start up	\$ 1,000.00	
Petty Cash - Dragonfly - MS	\$ 3,000.00	
Petty Cash - Dragonfly - HS	\$ 7,000.00	
TOTAL CASH ON HAND		\$ 3,217,212.20
TOTAL ALL BALANCES/ALL ACCOUNTS		\$ 91,732,418.20
TOTAL FUND BALANCE - ALL ACCOUNTS		\$ 91,732,418.20
All Accts	Difference	\$ -

Matt A. Feasel, Treasurer/CFO

BOWLING GREEN CITY SCHOOL DISTRICT INVESTMENT LISTING

May 2026

Institution	Account Type	Receives Interest	MTD Interest	Interest Rate	Month End Balance
STAR Ohio	Operating	Monthly	\$ 15,239.65	3.79%	\$ 4,747,526.49
WesBanco	Checking	Monthly	\$ -	0.00%	\$ 1,200,000.00
WesBanco	Sweep	Monthly	\$ 660.80	2.19%	\$ 264,457.85
WesBanco	M.M.	Monthly	\$ 28,240.24	3.87%	\$ 5,814,217.24
WesBanco	Payroll	Monthly	\$ -	-	\$ 1,000.00
Union Bank	Warrant	Monthly	\$ -	-	\$ 100.00
REDTREE	Operating (91911)	Monthly	\$ 34,800.99	4.07%	\$ 12,984,636.14
REDTREE	2023 Debt (15705)	Monthly	\$ 46,969.93	3.96%	\$ 16,501,171.40
REDTREE	2024 Debt (15715)	Monthly	\$ 80,931.29	3.71%	\$ 42,734,576.12
Huntingon Bank	Checking	Monthly	\$ 374.66	0.28%	\$ 258,709.66
Huntingon Bank	Sweep	Monthly	\$ 6,323.07	2.09%	\$ 3,981,912.23
Huntington Bank	Money Market	Monthly	\$ 5.71	0.25%	\$ 26,898.87

TOTAL INVESTMENTS

\$ 213,546.34

\$ 88,515,206.00



P.O. Box 7177
Dublin, OH 43017

Account Statement

May 01, 2026 - May 29, 2026

ACCOUNT NUMBER

28755

REGISTRATION

BOWLING GREEN CITY BOE
ATTN CFO/TREASURER
137 CLOUGH ST
BOWLING GREEN, OH 43402

Return Service Requested

0000231-0000247 PDPE 001 ----- 959182



BOWLING GREEN CITY BOE
ATTN CFO/TREASURER
137 CLOUGH ST
BOWLING GREEN, OH 43402

Client Services



Call: 800-648-STAR (7827)



Visit our website: www.tos.ohio.gov/star-ohio



Funds Management
STAR Ohio
Columbus, OH 43260

Shareholder Message Center

STAR Ohio will be closed on Friday, June 19th for Juneteenth and Friday, July 3rd for Independence Day. The fund will close early at 1:00 p.m. on Thursday, July 2nd.

Government-related fraud and impersonation attempts continue to increase, especially with the implementation of the use of Artificial Intelligence (AI).

Below are some reminders and best practices to protect yourself and your organization:

1. **Stop and pause** prior to responding or acting on any financial requests.
2. **Do not respond & verify independently.** Avoid responding. Instead *verbally* verify the request independently with a trusted contact.
3. **Urgent Threats.** Requests to "act immediately" or with "urgency" is almost always a threat to be sensitive to.
4. **Requests for Personal Information.** Avoid responding to requests for personal information, especially in an unsecured manner.
5. **Talk to your bank or financial institution first.** It's always best to verbally communicate with your financial institution at a known business phone.
6. **Protect your personal information** and do not respond to requests for personal information. Keep confidential login and account access protected.

If you think you were targeted, even if there was no financial loss, it's best to:

- * Stop all contact with caller or sender.
- * Contact banks or financial intermediaries to report incident to protect future unwanted transactions or account access.
- * Please contact STAR Ohio at 1.800.648.STAR (7827) to have your STAR Ohio account(s) flagged to monitor any suspicious activity.

As always, prevention and early reporting will help protect you and your financial firm from government-connected fraud.

ACCOUNT SUMMARY

Funds	Total Shares	Share Price	Share Value
STAR Ohio	4,747,526.490	\$1.0000	\$4,747,526.49

DISTRIBUTION SUMMARY

Funds	YTD Earnings	Reinvestment Option
	Income	Income
STAR Ohio	\$73,996.30	Reinvest

TRANSACTIONS

STAR Ohio Account Number: 28755

30 Day Yield = 3.79%

Date	Transaction Type	To/From Account Number	Shares	Share Price	Gross Amount	Share Value
	Beginning Shares Balance		4,732,286.840	\$1.00		\$4,732,286.84
05/29/2026	Income Dividend Reinvestment		15,239.650	\$1.00	\$15,239.65	4,747,526.49
	Closing Balance		4,747,526.490	\$1.00		\$4,747,526.49

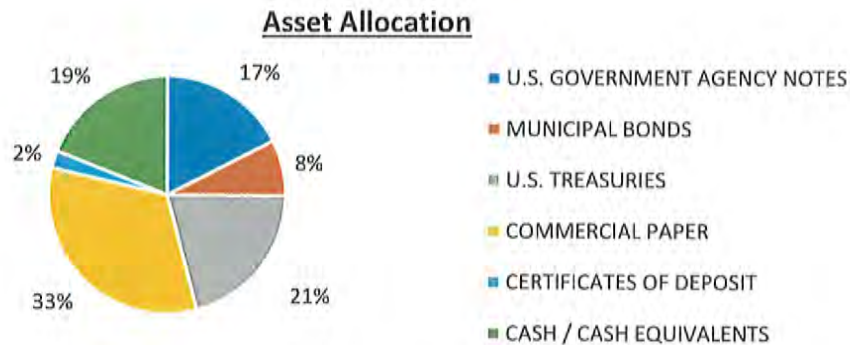


Bowling Green City Schools
Monthly Investment Report

May 31, 2026



	Total Investments	Average Yield	Average Maturity
Cash / Cash Equivalents	\$ 16,294,822.34	1.18%	0.01 yrs
General Funds Account	\$ 12,984,636.14	4.07%	2.95 yrs
2023 Debt Proceeds Account	\$ 16,501,171.40	3.96%	0.67 yrs
2024 Debt Proceeds Account	\$ 42,734,576.12	3.71%	0.36 yrs
Total District Investments	\$ 88,515,206.00	3.34%	0.73 yrs



This consolidated report is provided for informational purposes and as a courtesy to the client, and may include assets that the firm does not hold on behalf of the customer and which are not included on the firm's books and records. The above named unaffiliated entities provide the source data or hold the assets. Advisory services offered through RedTree Investment Group. RedTree Investment Group is a Registered Investment Adviser with the Securities and Exchange Commission (SEC). Registration as an investment adviser does not imply a certain level of skill or training.

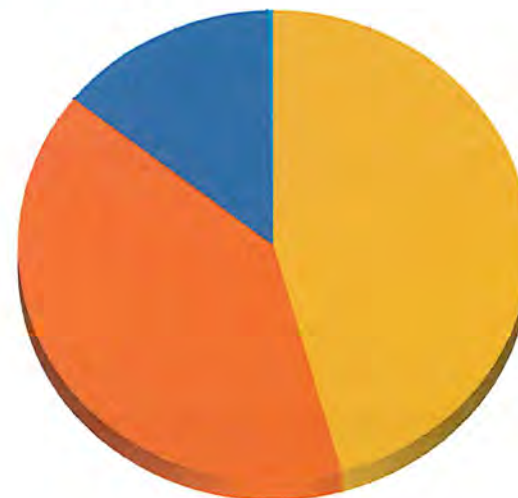


Monthly Activity Summary

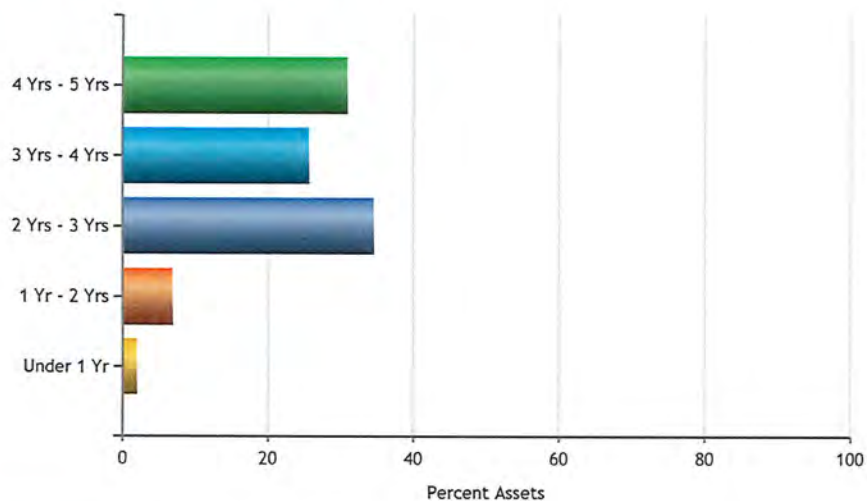
Since 5/1/2026

Beginning Book Value	12,950,551.42
Contributions	0.00
Withdrawals	0.00
Prior Month Management Fees	-651.51
Prior Month Custody Fees	-64.76
Realized Gains/Losses	0.00
Gross Interest Earnings	34,800.99
Ending Book Value	12,984,636.14

Portfolio Allocation as of 5/31/2026



Distribution by Maturity



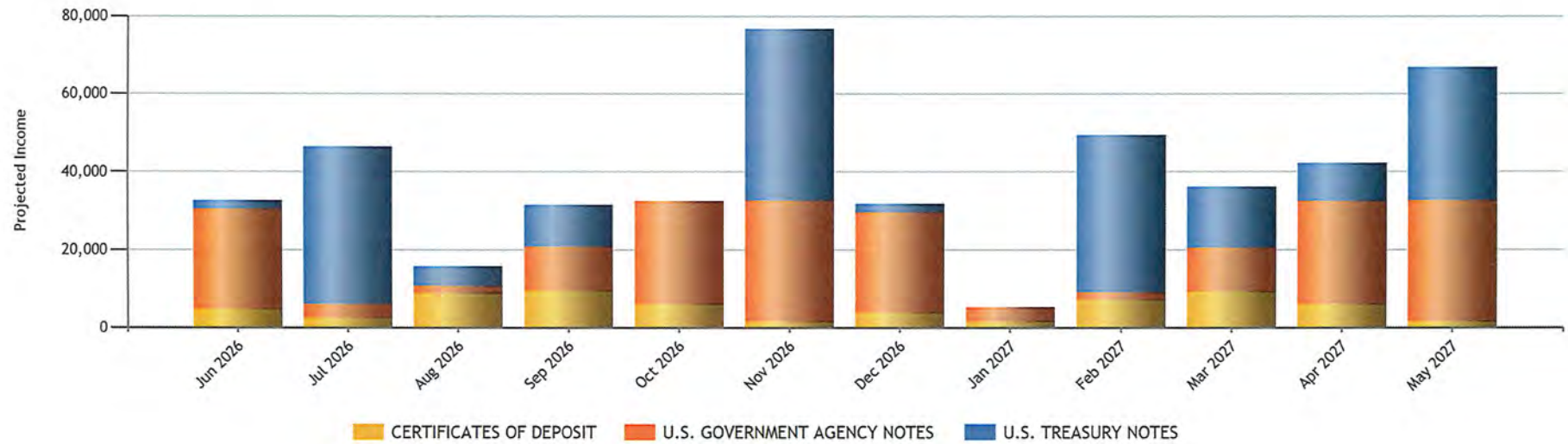
Allocation Information

Security Type	Market Value	% Assets	Yield	WAM
U.S. GOVERNMENT AGENCY NOTES	5,960,476.32	45.6	4.01	3.14
U.S. TREASURY NOTES	5,239,834.41	40.1	4.21	2.82
CERTIFICATES OF DEPOSIT	1,816,311.72	13.9	3.83	2.79
MONEY MARKET FUNDS	48,521.56	0.4	3.52	0.00
Total	13,065,144.01	100.0	4.07	2.95



Estimated Gross Income Projection

6/1/2026 - 5/31/2027



	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027
CERTIFICATES OF DEPOSIT	4,702	2,417	8,797	9,511	6,069	1,598	3,883	1,598	7,200	9,193	6,069	1,598
U.S. GOVERNMENT AGENCY NOTES	25,750	3,690	1,969	11,313	26,375	30,980	25,750	3,690	1,969	11,313	26,375	30,980
U.S. TREASURY NOTES	2,125	40,250	5,000	10,638	0	44,075	2,125	0	40,250	15,638	9,813	34,263
Total	32,577	46,357	15,766	31,461	32,444	76,653	31,758	5,288	49,418	36,143	42,257	66,840
Grand Total	466,961											



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Gross Monthly Income

Negative Amounts Represent Paid Accrued Interest

5/1/2026 - 5/31/2026

Pay-Date	CUSIP	Security	Amount
U.S. GOVERNMENT AGENCY NOTES			
5/26/2026	3133ENET3	Federal Farm Credit Bank 1.890% Due 11/23/2029	3,780.00
5/26/2026	3133ET2G1	Federal Farm Credit Bank 3.625% Due 11/26/2030	13,231.25
5/27/2026	3130B2HK4	Federal Home Ln Bank 3.750% Due 11/27/2028	13,968.75
			30,980.00
U.S. TREASURY NOTES			
5/15/2026	91282CAV3	US Treasury Note 0.875% Due 11/15/2030	1,181.25
			1,181.25
CERTIFICATES OF DEPOSIT			
5/4/2026	88241TWG1	Texas Exchange Bank Crowley 3.950% Due 7/3/2029	808.40
5/13/2026	146102BC1	Carter B&T, VA 3.950% Due 9/14/2026	808.40
5/27/2026	15118R4D6	Celtic Bank, UT 3.750% Due 2/27/2031	767.47
			2,384.27
MONEY MARKET FUNDS			
5/1/2026	USBMMF	First American Treasury Obligations Fund	255.47
			255.47
TOTAL INCOME			34,800.99



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Realized Gains and Losses

5/1/2026 - 5/31/2026

Purchase Date	Close Date	Quantity	CUSIP	Security	Cost Basis	Proceeds	Total Gain/Loss
							0.00
Total Gains							0.00
Total Losses							0.00
Total					0.00	0.00	0.00



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
U.S. GOVERNMENT AGENCY NOTES											
250,000	3134HBQ53	Federal Home Ln Mtg 3.500% Due 9/27/2027	Aa1	AA+	6/8/2026	249,375.00	249,518.21	3.63	1.28		9/26/2025
500,000	3133ERGL9	Federal Farm Credit Bank 4.500% Due 6/7/2028	Aa1	AA+		500,200.00	504,461.98	4.49	1.87		6/27/2024
500,000	3133ERHN4	Federal Farm Credit Bank 4.250% Due 10/20/2028	Aa1	AA+		496,925.00	501,242.94	4.41	2.24		6/27/2024
745,000	3130B2HK4	Federal Home Ln Bank 3.750% Due 11/27/2028	Aa1	AA+		744,381.65	739,585.26	3.77	2.35		8/30/2024
300,000	3130B13J4	Federal Home Ln Bank 4.625% Due 3/9/2029	Aa1	AA+		299,377.50	303,665.16	4.67	2.56		4/26/2024
400,000	3133ERAK7	Federal Farm Credit Bank 4.375% Due 4/10/2029	Aa1	AA+		393,956.00	403,165.92	4.72	2.65		4/19/2024
400,000	3133ENET3	Federal Farm Credit Bank 1.890% Due 11/23/2029	Aa1	AA+		374,580.00	369,544.72	3.66	3.31		1/6/2026
350,000	3133ETBF3	Federal Farm Credit Bank 4.000% Due 4/1/2030	Aa1	AA+		349,559.00	347,930.99	4.03	3.50		4/9/2025
600,000	3133EL2C7	Federal Farm Credit Bank 1.230% Due 7/29/2030	Aa1	AA+	6/8/2026	537,240.00	532,587.37	3.64	3.96		10/22/2025
450,000	3135G05Q2	Federal Natl Mtg Assoc 0.875% Due 8/5/2030	Aa1	AA+		389,659.50	394,519.74	3.88	4.01		8/25/2025
360,000	3133ET2G1	Federal Farm Credit Bank 3.625% Due 11/26/2030	Aa1	AA+		359,640.00	352,274.87	3.65	4.09		11/26/2025
370,000	3133ET2G1	Federal Farm Credit Bank 3.625% Due 11/26/2030	Aa1	AA+		369,800.20	362,060.28	3.64	4.09		12/4/2025
500,000	3134HCDL0	Federal Home Ln Mtg 4.200% Due 12/26/2030	Aa1	AA+	6/26/2026	500,000.00	496,180.17	4.20	4.04		12/26/2025
400,000	3133ENJS0	Federal Farm Credit Bank 2.000% Due 12/30/2030	Aa1	AA+		368,432.00	363,902.20	3.75	4.26		1/6/2026
Accrued Interest							39,836.53				
						5,933,125.85	5,960,476.32	4.01	3.14		
U.S. TREASURY NOTES											
290,000	91282CFM8	US Treasury Note 4.125% Due 9/30/2027	Aa1	AA+		287,825.00	290,611.72	4.35	1.28		2/14/2024
800,000	91282CHQ7	US Treasury Note 4.125% Due 7/31/2028	Aa1	AA+		795,406.25	801,468.75	4.27	2.03		3/28/2024
710,000	91282CJN2	US Treasury Note 4.375% Due 11/30/2028	Aa1	AA+		709,889.06	715,380.47	4.38	2.35		6/28/2024
500,000	91282CJW2	US Treasury Note 4.000% Due 1/31/2029	Aa1	AA+		493,671.88	499,160.16	4.31	2.47		6/27/2024
780,000	91282CKT7	US Treasury Note 4.500% Due 5/31/2029	Aa1	AA+		779,049.78	789,201.57	4.53	2.78		5/31/2024
100,000	91282CKX8	US Treasury Note 4.250% Due 6/30/2029	Aa1	AA+		99,371.09	100,488.28	4.40	2.82		12/23/2024



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
250,000	91282CLC3	US Treasury Note 4.000% Due 7/31/2029	Aa1	AA+		248,417.07	249,394.53	4.14	2.91		7/31/2024
500,000	91282CGJ4	US Treasury Note 3.500% Due 1/31/2030	Aa1	AA+		485,507.81	489,687.50	4.16	3.36		2/28/2025
250,000	91282CGQ8	US Treasury Note 4.000% Due 2/28/2030	Aa1	AA+		248,818.36	249,062.50	4.11	3.42		3/10/2025
250,000	91282CGZ8	US Treasury Note 3.500% Due 4/30/2030	Aa1	AA+		244,541.02	244,433.60	4.01	3.61		7/21/2025
150,000	91282CPA3	US Treasury Note 3.625% Due 9/30/2030	Aa1	AA+		149,553.78	147,005.86	3.69	3.94		9/30/2025
300,000	91282CPD7	US Treasury Note 3.625% Due 10/31/2030	Aa1	AA+		299,967.35	293,847.66	3.63	4.02		10/31/2025
270,000	91282CAV3	US Treasury Note 0.875% Due 11/15/2030	Aa1	AA+		235,617.19	234,467.58	3.70	4.28		11/24/2025
100,000	91282CQG9	US Treasury Note 3.875% Due 3/31/2031	Aa1	AA+		99,371.09	98,804.69	4.02	4.33		4/30/2026
Accrued Interest							36,819.56				
						5,177,006.73	5,239,834.41	4.21	2.82		

CERTIFICATES OF DEPOSIT

249,000	146102BC1	Carter B&T, VA 3.950% Due 9/14/2026				248,751.00	249,008.04	4.04	0.28	58596	9/13/2024
100,000	89235MNW7	Toyota Financial Savings Bank, NV 3.450% Due 8/18/2027				99,750.00	99,308.84	3.50	1.17	57542	8/18/2022
247,000	73317AEE8	Popular Bank, NY 3.700% Due 9/10/2027				246,753.00	245,938.05	3.77	1.22	34967	9/10/2025
249,000	88241TWG1	Texas Exchange Bank Crowley 3.950% Due 7/3/2029				248,502.00	247,677.86	4.04	2.85	20099	7/3/2025
245,000	05612LGZ9	BMW Bank of North America, UT 3.650% Due 10/24/2029				244,510.00	241,000.28	3.70	3.15	35141	10/24/2025
245,000	23204HRQ3	Customers Bank, PA 3.800% Due 2/26/2031				244,387.50	240,441.19	3.86	4.24	34444	2/26/2026
249,000	15118R4D6	Celtic Bank, UT 3.750% Due 2/27/2031				248,377.50	243,807.65	3.84	4.25	57056	2/27/2026
245,000	68405VFL8	Optum Bank, UT 3.700% Due 3/11/2031				244,951.00	239,266.04	3.70	4.30	57408	3/11/2026
Accrued Interest							9,863.76				
						1,825,982.00	1,816,311.72	3.83	2.79		



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
MONEY MARKET FUNDS											
	USBMMF	First American Treasury Obligations Fund				48,521.56	48,521.56	3.52	0.00		
						48,521.56	48,521.56	3.52	0.00		
Total Portfolio						12,984,636.14	13,065,144.01	4.07	2.95		



Bowling Green City Schools
US Bank Custodian Acct Ending x91911
Attn: Matt Feasel

Disclaimer & Terms

5/31/2026

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The valuations and performance shown in this report may differ from those provided by the custodian due to differences in pricing sources, the timing of data reconciliation, and the treatment of accruals or cash flows. We encourage you to compare this report with your custodial statement.

Advisory fees are charged based on the terms outlined in your Investment Advisory Agreement. Fees may be calculated as a percentage of assets under management and may be deducted directly from your account(s) at the custodian. Please refer to your agreement and your custodial statements for fee details.

This report may include hypothetical assumptions or forward-looking illustrations regarding the income, yield, or future value of fixed income securities currently held in your portfolio. These projections are for illustrative purposes only and should not be interpreted as guarantees or predictions of actual results.

Fixed income securities, including corporate, municipal, and other debt instruments, are subject to the risk that the issuer may default on interest or principal payments. In such cases, the bondholder may lose some or all of their invested principal. Hypothetical models typically assume full and timely payment of all interest and principal, which may not reflect actual outcomes in the event of issuer distress or default.

If you have questions about this report or your financial situation has changed, please call 888.596.2293 or email info@redtreeinv.com.

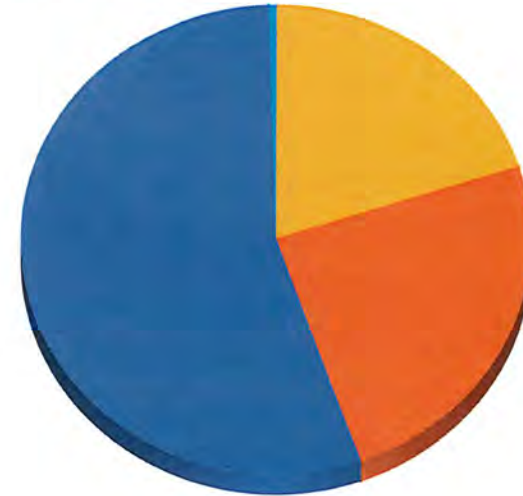


Monthly Activity Summary

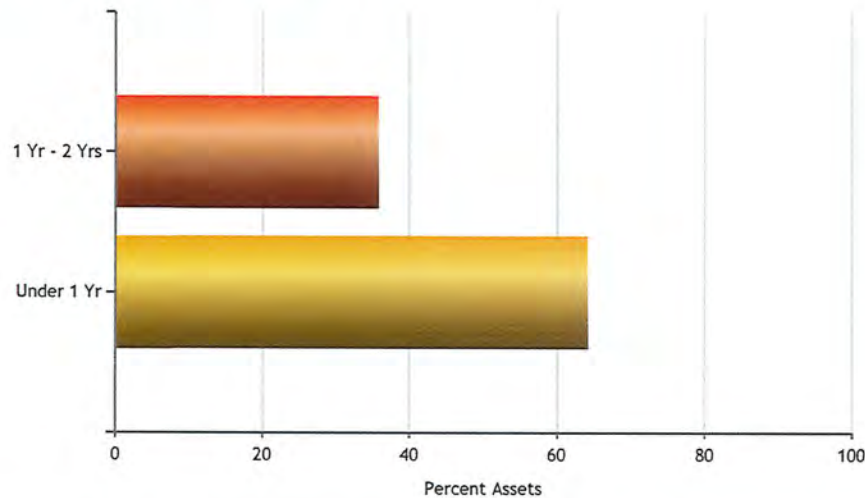
Since 5/1/2026

Beginning Book Value	16,454,212.23
Contributions	0.00
Withdrawals	0.00
Prior Month Management Fees	-829.28
Prior Month Custody Fees	-82.48
Realized Gains/Losses	901.00
Gross Interest Earnings	46,969.93
Ending Book Value	16,501,171.40

Portfolio Allocation as of 5/31/2026



Distribution by Maturity



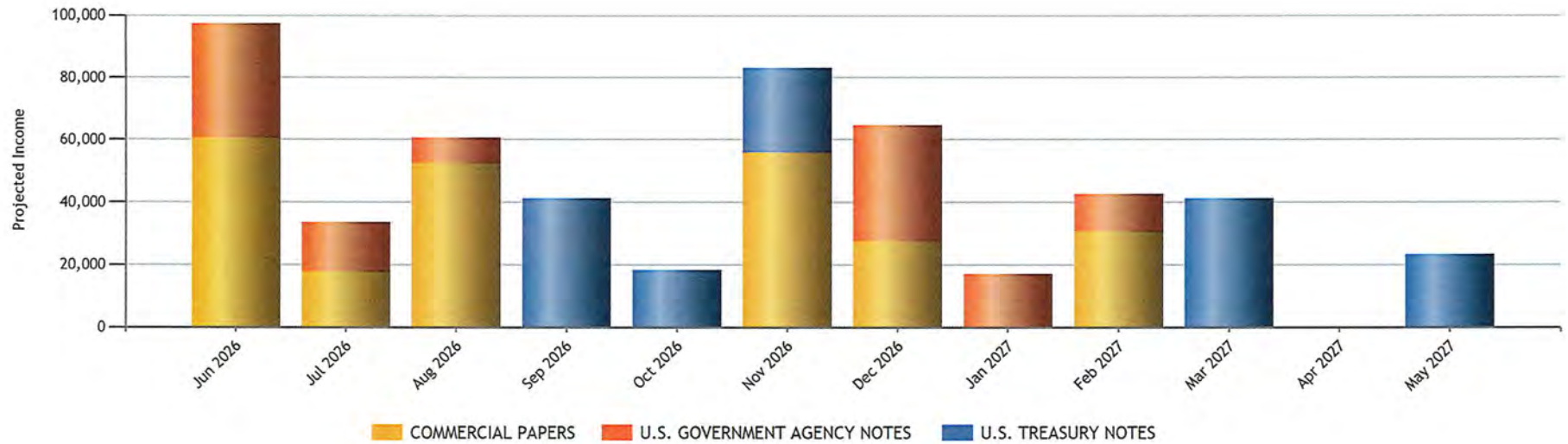
Allocation Information

Security Type	Market Value	% Assets	Yield	WAM
U.S. GOVERNMENT AGENCY NOTES	3,345,795.68	20.0	3.85	1.17
U.S. TREASURY NOTES	4,110,643.77	24.6	4.13	1.09
COMMERCIAL PAPERS	9,186,908.66	54.9	3.92	0.30
MONEY MARKET FUNDS	85,705.29	0.5	3.52	0.00
Total	16,729,053.41	100.0	3.96	0.67



Estimated Gross Income Projection

6/1/2026 - 5/31/2027



	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027
COMMERCIAL PAPERS	60,622	17,749	52,398	0	0	55,743	27,675	0	30,645	0	0	0
U.S. GOVERNMENT AGENCY NOTES	36,829	15,865	8,250	0	0	0	36,938	17,100	12,008	0	0	0
U.S. TREASURY NOTES	0	0	0	41,250	18,359	27,438	0	0	0	41,250	0	23,500
Total	97,451	33,614	60,648	41,250	18,359	83,180	64,613	17,100	42,653	41,250	0	23,500
Grand Total	523,619											



Bowling Green City Schools - 2023 Debt Proceeds
US Bank Custodian Acct Ending x15705
Attn: Matt Feasel

Gross Monthly Income

Negative Amounts Represent Paid Accrued Interest

5/1/2026 - 5/31/2026

Pay-Date	CUSIP	Security	Amount
U.S. GOVERNMENT AGENCY NOTES			
5/1/2026	3130B1AJ6	Federal Home Ln Bank 5.000% Due 5/1/2026	25,000.00
			- 25,000.00
U.S. TREASURY NOTES			
5/15/2026	912828X88	US Treasury Note 2.375% Due 5/15/2027	1,187.50
5/15/2026	91282CLX7	US Treasury Note 4.125% Due 11/15/2027	20,625.00
			21,812.50
MONEY MARKET FUNDS			
5/1/2026	USBMMF	First American Treasury Obligations Fund	37.12
5/1/2026	USBMMF	First American Treasury Obligations Fund	120.31
			157.43
TOTAL INCOME			46,969.93



Bowling Green City Schools - 2023 Debt Proceeds
US Bank Custodian Acct Ending x15705
Attn: Matt Feasel

Realized Gains and Losses

5/1/2026 - 5/31/2026

Purchase Date	Close Date	Quantity	CUSIP	Security	Cost Basis	Proceeds	Total Gain/Loss
5/2/2024	5/1/2026	1,000,000	3130B1AJ6	Federal Home Ln Bank 5.000% Due 5/1/2026	999,099.00	1,000,000.00	901.00
Total Gains							901.00
Total Losses							0.00
Total					999,099.00	1,000,000.00	901.00



Bowling Green City Schools - 2023 Debt Proceeds
US Bank Custodian Acct Ending x15705
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
U.S. GOVERNMENT AGENCY NOTES											
400,000	3133EP2T1	Federal Farm Credit Bank 4.125% Due 2/12/2027	Aa1	AA+		396,241.60	400,705.74	4.47	0.68		2/23/2024
1,500,000	3136GCBW4	Federal Natl Mtg Assoc 3.625% Due 6/23/2027	Aa1	AA+	6/23/2026	1,498,725.00	1,496,229.60	3.69	1.02		2/26/2026
500,000	3134HCFJ3	Federal Home Ln Mtg 3.900% Due 12/3/2027	Aa1	AA+	6/3/2026	500,000.00	499,145.32	3.90	1.42		2/10/2026
900,000	3134HCPA1	Federal Home Ln Mtg 3.800% Due 1/7/2028	Aa1	AA+	6/7/2026	899,910.00	898,876.28	3.81	1.52		1/29/2026
	Accrued Interest						50,838.75				
						3,294,876.60	3,345,795.68	3.85	1.17		
U.S. TREASURY NOTES											
1,000,000	91282CDG3	US Treasury Note 1.125% Due 10/31/2026	Aa1	AA+		981,640.63	989,042.97	3.63	0.41		1/30/2026
100,000	912828X88	US Treasury Note 2.375% Due 5/15/2027	Aa1	AA+		98,312.50	98,577.15	3.91	0.93		3/27/2026
2,000,000	91282CFM8	US Treasury Note 4.125% Due 9/30/2027	Aa1	AA+		1,990,468.76	2,004,218.76	4.30	1.28		11/25/2024
1,000,000	91282CLX7	US Treasury Note 4.125% Due 11/15/2027	Aa1	AA+		995,000.00	1,001,835.94	4.31	1.40		11/25/2024
	Accrued Interest						16,968.96				
						4,065,421.89	4,110,643.77	4.13	1.09		
COMMERCIAL PAPERS											
500,000	89233HF17	Toyota Motor Credit 0.000% Due 6/1/2026	P-1	A-1+		485,970.84	499,847.30	4.01	0.00		9/15/2025
820,000	62479MFF5	MUFG Bank 0.000% Due 6/15/2026	P-1	A-1		801,380.53	818,586.89	4.02	0.04		11/19/2025
480,000	63873KFJ1	Natixis NY 0.000% Due 6/18/2026	P-1	A-1		468,999.87	479,019.36	4.00	0.05		11/19/2025
800,000	89233HFV1	Toyota Motor Credit 0.000% Due 6/29/2026	P-1	A-1+		783,026.66	797,422.40	3.88	0.08		12/10/2025
800,000	63873KG84	Natixis NY 0.000% Due 7/8/2026	P-1	A-1		782,250.66	796,677.84	3.93	0.11		12/12/2025
1,500,000	06054PHE9	Bank of America 0.000% Due 8/14/2026		A-1		1,456,896.67	1,487,772.00	3.97	0.21		11/19/2025
350,000	89233HHX5	Toyota Motor Credit 0.000% Due 8/31/2026	P-1	A-1+		340,705.17	346,488.24	3.82	0.25		12/17/2025
2,000,000	06054PLW4	Bank of America 0.000% Due 11/30/2026		A-1		1,944,257.22	1,960,185.00	3.84	0.50		3/6/2026
1,000,000	89119BM11	TD USA 0.000% Due 12/1/2026	P-1	A-1+		972,325.00	980,087.30	3.80	0.50		3/6/2026



Bowling Green City Schools - 2023 Debt Proceeds
US Bank Custodian Acct Ending x15705
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
750,000	17291YP50	Citigroup 0.000% Due 2/5/2027	P-1	A-1		728,143.75	729,300.00	4.02	0.68		5/12/2026
300,000	89233HPA6	Toyota Motor Credit 0.000% Due 2/10/2027	P-1	A-1+		291,211.25	291,522.33	4.07	0.69		5/19/2026
Accrued Interest							0.00				
						9,055,167.62	9,186,908.66	3.92	0.30		
MONEY MARKET FUNDS											
	USBMMF	First American Treasury Obligations Fund				85,705.29	85,705.29	3.52	0.00		
						85,705.29	85,705.29	3.52	0.00		
Total Portfolio						16,501,171.40	16,729,053.41	3.96	0.67		



Bowling Green City Schools - 2023 Debt Proceeds
US Bank Custodian Acct Ending x15705
Attn: Matt Feasel

Disclaimer & Terms

5/31/2026

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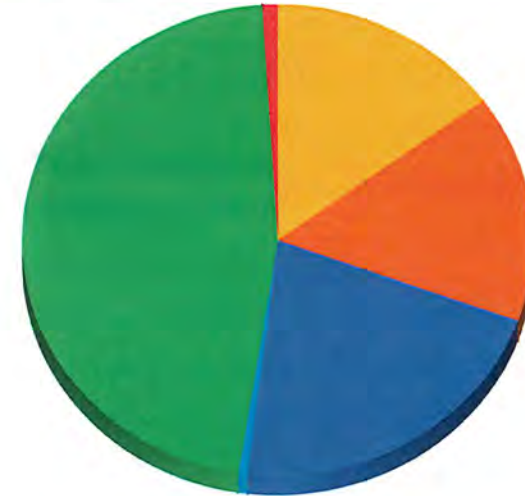


Monthly Activity Summary

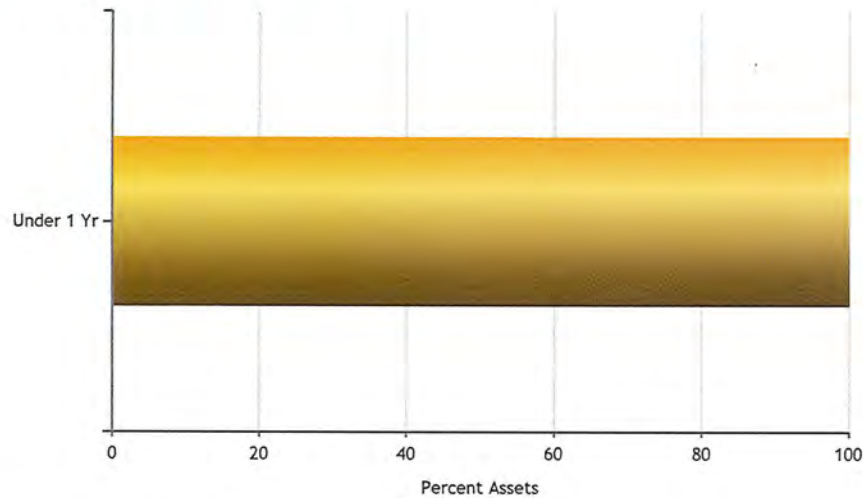
Since 5/1/2026

Beginning Book Value	46,186,835.50
Contributions	0.00
Withdrawals	-3,530,664.97
Prior Month Management Fees	-2,314.55
Prior Month Custody Fees	-211.15
Realized Gains/Losses	0.00
Gross Interest Earnings	80,931.29
Ending Book Value	42,734,576.12

Portfolio Allocation as of 5/31/2026



Distribution by Maturity



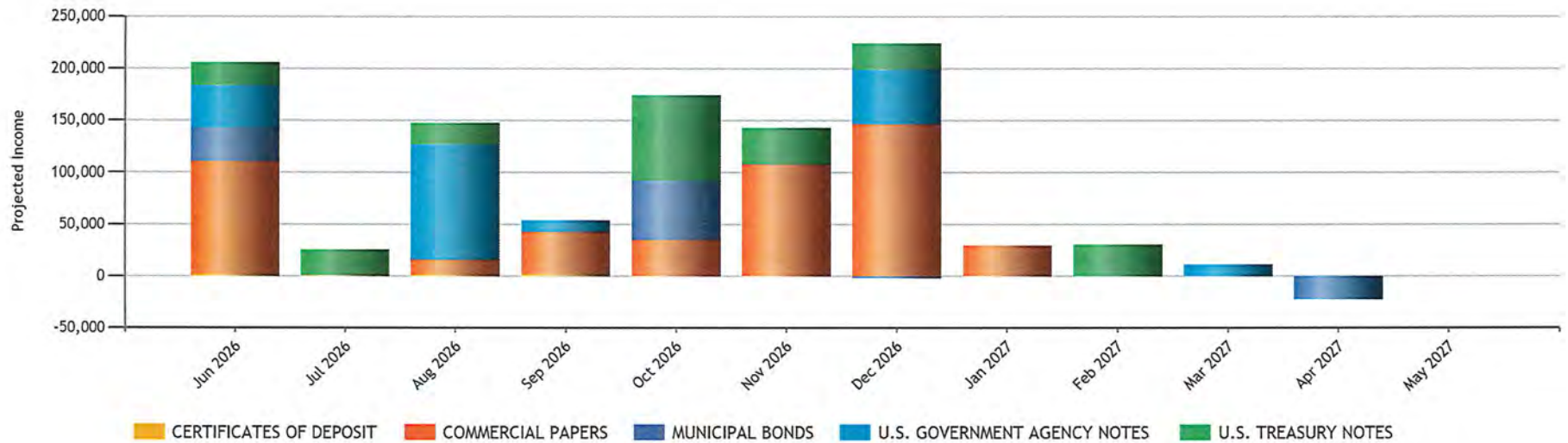
Allocation Information

Security Type	Market Value	% Assets	Yield	WAM
U.S. GOVERNMENT AGENCY NOTES	6,430,318.10	14.9	4.03	0.33
MUNICIPAL BONDS	6,757,200.42	15.6	2.51	0.39
U.S. TREASURY NOTES	9,193,494.26	21.3	4.01	0.42
CERTIFICATES OF DEPOSIT	250,177.46	0.6	4.70	0.26
COMMERCIAL PAPERS	20,135,113.22	46.6	3.87	0.33
MONEY MARKET FUNDS	415,486.78	1.0	3.52	0.00
Total	43,181,790.23	100.0	3.71	0.36



Estimated Gross Income Projection

6/1/2026 - 5/31/2027



	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027
CERTIFICATES OF DEPOSIT	955	955	955	1,266	0	0	0	0	0	0	0	0
COMMERCIAL PAPERS	109,619	0	14,660	41,261	35,200	107,960	146,729	29,291	0	0	0	0
MUNICIPAL BONDS	32,341	0	0	0	57,078	0	-1,920	0	0	0	-22,340	0
U.S. GOVERNMENT AGENCY NOTES	40,538	0	111,180	11,250	0	0	52,175	0	0	11,303	0	0
U.S. TREASURY NOTES	21,875	24,609	20,625	0	81,801	34,875	25,234	0	30,313	0	0	0
Total	205,327	25,564	147,419	53,776	174,079	142,835	222,218	29,291	30,313	11,303	-22,340	0
Grand Total	1,019,784											



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Gross Monthly Income

Negative Amounts Represent Paid Accrued Interest

5/1/2026 - 5/31/2026

Pay-Date	CUSIP	Security	Amount
U.S. GOVERNMENT AGENCY NOTES			
5/20/2026	3130A9YY1	Federal Home Ln Bank 2.125% Due 12/11/2026	-24,589.79
5/22/2026	3134GXHY3	Federal Home Ln Mtg 0.750% Due 6/23/2026	-6,208.37
			-30,798.16
U.S. TREASURY NOTES			
5/29/2026	91282CDG3	US Treasury Note 1.125% Due 10/31/2026	-443.27
			-443.27
U.S. TREASURY BILLS			
5/29/2026	912797UB1	US Treasury Bill 0.000% Due 6/23/2026	18,296.30
			18,296.30
CERTIFICATES OF DEPOSIT			
5/8/2026	20786AGV1	ConnectOne Bank, NJ 4.600% Due 9/8/2026	941.42
			941.42
COMMERCIAL PAPERS			
5/8/2026	63873KE86	Natixis NY 0.000% Due 5/8/2026	11,142.44
5/11/2026	53943SEB9	Lloyds Bank 0.000% Due 5/11/2026	10,392.67
5/12/2026	60710WEC4	Mizuho Securities 0.000% Due 5/12/2026	11,645.83
5/18/2026	63307MEJ4	National Bank CDA 0.000% Due 5/18/2026	14,830.28
5/29/2026	13608BF33	CIBC Bank 0.000% Due 6/3/2026	24,031.94
			72,043.16
MONEY MARKET FUNDS			
5/1/2026	USBMMF	First American Treasury Obligations Fund	20,891.84
			20,891.84
TOTAL INCOME			80,931.29



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Realized Gains and Losses

5/1/2026 - 5/31/2026

Purchase Date	Close Date	Quantity	CUSIP	Security	Cost Basis	Proceeds	Total Gain/Loss
							0.00
Total Gains							0.00
Total Losses							0.00
Total					0.00	0.00	0.00



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
U.S. GOVERNMENT AGENCY NOTES											
2,000,000	3134GXHY3	Federal Home Ln Mtg 0.750% Due 6/23/2026	Aa1	AA+		1,994,800.00	1,996,411.46	3.77	0.06		5/22/2026
1,300,000	3130ANGM6	Federal Home Ln Bank 1.050% Due 8/13/2026	Aa1	AA+	6/13/2026	1,195,645.10	1,292,807.88	4.66	0.20		3/28/2024
2,620,000	3130A9YY1	Federal Home Ln Bank 2.125% Due 12/11/2026	Aa1	AA+		2,595,662.82	2,597,765.27	3.82	0.52		5/20/2026
500,000	3133EP6K6	Federal Farm Credit Bank 4.500% Due 3/26/2027	Aa1	AA+		499,947.00	502,301.69	4.50	0.80		3/26/2024
	Accrued Interest						41,031.81				
						6,286,054.92	6,430,318.10	4.03	0.33		
MUNICIPAL BONDS											
1,000,000	671392GV4	Oak Hills LSD, OH Tax - Exempt GO 4.000% Due 6/3/2026		SP-1+		1,005,580.00	1,000,066.30	2.67	0.01		12/30/2025
1,000,000	671392GW2	Oak Hills LSD, OH Tax - Exempt GO 4.000% Due 6/3/2026		SP-1+		1,005,260.00	1,000,066.30	2.54	0.01		1/22/2026
2,000,000	19951BAA2	City of Columbus, OH, Tax - Exempt GO 5.000% Due 10/1/2026	Aaa	AAA		2,046,960.00	2,015,840.20	2.46	0.33		10/22/2025
150,000	232291ZN7	City of Cuyahoga Falls, OH Tax - Exempt GO 4.250% Due 10/22/2026	MIG1			152,337.00	150,855.27	2.65	0.39		10/22/2025
465,000	037015NB6	Anthony Wayne Ohio Loc School District - Tax Exempt 5.000% Due 12/1/2026		AA		478,545.45	469,882.78	2.57	0.48		9/11/2025
2,000,000	19951BDD3	City of Columbus, OH Tax - Exempt GO 5.000% Due 4/1/2027	Aaa	AAA		2,072,340.00	2,040,542.00	2.43	0.81		10/22/2025
	Accrued Interest						79,947.57				
						6,761,022.45	6,757,200.42	2.51	0.39		
U.S. TREASURY NOTES											
1,000,000	91282CHM6	US Treasury Note 4.500% Due 7/15/2026	Aa1	AA+		997,890.62	1,000,917.97	4.59	0.12		3/15/2024
700,000	91282CDG3	US Treasury Note 1.125% Due 10/31/2026	Aa1	AA+		688,433.59	692,330.08	3.64	0.41		2/27/2026
5,000,000	91282CDG3	US Treasury Note 1.125% Due 10/31/2026	Aa1	AA+		4,935,351.55	4,945,214.85	3.76	0.41		4/30/2026
500,000	91282CDG3	US Treasury Note 1.125% Due 10/31/2026	Aa1	AA+		494,414.07	494,521.49	3.82	0.41		5/29/2026
1,000,000	91282CJP7	US Treasury Note 4.375% Due 12/15/2026	Aa1	AA+		996,640.63	1,003,164.06	4.50	0.52		3/18/2024



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
1,000,000	91282CKA8	US Treasury Note 4.125% Due 2/15/2027	Aa1	AA+		990,312.50	1,001,979.17	4.48	0.69		3/18/2024
		Accrued Interest					55,366.64				
						9,103,042.96	9,193,494.26	4.01	0.42		
CERTIFICATES OF DEPOSIT											
249,000	20786AGV1	ConnectOne Bank, NJ 4.600% Due 9/8/2026				248,688.75	249,424.32	4.70	0.26	57919	3/8/2024
		Accrued Interest					753.14				
						248,688.75	250,177.46	4.70	0.26		
COMMERCIAL PAPERS											
2,000,000	78013WF13	RBC 0.000% Due 6/1/2026	P-1	A-1+		1,987,066.68	1,999,395.20	3.91	0.00		4/2/2026
500,000	63307MFC8	National Bank CDA 0.000% Due 6/12/2026	P-1	A-1		490,885.42	499,285.55	3.82	0.03		12/19/2025
1,400,000	89233HFC3	Toyota Motor Credit 0.000% Due 6/12/2026	P-1	A-1+		1,364,346.20	1,397,990.30	3.92	0.03		10/15/2025
2,000,000	2546R3FQ2	Walt Disney 0.000% Due 6/24/2026	P-1	A-1+		1,948,082.22	1,994,630.20	3.93	0.07		10/23/2025
500,000	60710WHC1	Mizuho Securities 0.000% Due 8/12/2026	P-1	A-1		490,967.78	496,190.00	3.76	0.20		2/17/2026
300,000	78013WHM5	RBC 0.000% Due 8/21/2026	P-1	A-1+		294,372.67	297,312.00	3.74	0.23		2/18/2026
2,000,000	13609CJP7	CIBC 0.000% Due 9/23/2026	P-1	A-1		1,958,739.44	1,975,421.60	3.85	0.32		3/10/2026
1,500,000	2546R3KP8	Walt Disney 0.000% Due 10/23/2026	P-1	A-1		1,464,800.00	1,477,031.25	3.93	0.40		3/17/2026
700,000	63873KLG0	Natixis NY 0.000% Due 11/16/2026	P-1	A-1		680,908.47	687,149.40	3.75	0.46		2/20/2026
2,500,000	89119BLK0	TD Bank 0.000% Due 11/19/2026	P-1	A-1+		2,431,815.98	2,453,477.75	3.75	0.47		2/23/2026
250,000	78015DLW8	RBC 0.000% Due 11/30/2026	P-1	A-1+		243,081.25	245,007.50	3.80	0.50		3/5/2026
500,000	89233HLW2	Toyota Motor Credit 0.000% Due 11/30/2026	P-1	A-1+		486,234.73	489,993.45	3.85	0.50		3/10/2026
3,500,000	06369MM42	BMO 0.000% Due 12/4/2026	P-1	A-1		3,402,552.23	3,429,017.55	3.85	0.51		3/11/2026
515,000	63873KM46	Natixis NY 0.000% Due 12/4/2026	P-1	A-1		500,791.15	504,514.03	3.83	0.51		3/12/2026



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Portfolio Holdings

5/31/2026

Quantity	Cusip	Security Description	Moody's	S&P	Call Date	Cost Basis	Market Value	Yield at Cost	Wtd Maturity	FDIC Number	Purchase Date
600,000	78009BME9	RBC 0.000% Due 12/14/2026	P-1	A-1+		582,470.17	587,214.96	4.03	0.54		3/20/2026
200,000	60689GMN3	Mizuho Securities 0.000% Due 12/22/2026	P-1	A-1		195,395.42	195,556.52	3.95	0.56		5/21/2026
440,000	89119BMP8	TD USA 0.000% Due 12/23/2026	P-1	A-1+		427,061.56	430,195.66	4.07	0.56		3/30/2026
1,000,000	63873KN86	Natixis NY 0.000% Due 1/8/2027	P-1	A-1		970,708.89	975,730.30	4.04	0.60		4/14/2026
Accrued Interest							0.00				
						19,920,280.26	20,135,113.22	3.87	0.33		
MONEY MARKET FUNDS											
	USBMMF	First American Treasury Obligations Fund				415,486.78	415,486.78	3.52	0.00		
						415,486.78	415,486.78	3.52	0.00		
Total Portfolio						42,734,576.12	43,181,790.23	3.71	0.36		



Bowling Green City Schools - 2024 Debt Proceeds
US Bank Custodian Acct Ending x15715
Attn: Matt Feasel

Disclaimer & Terms

5/31/2026

Monthly Investment Report Disclosures:

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This report may include hypothetical assumptions or forward-looking illustrations regarding the income, yield, or future value of fixed income securities currently held in your portfolio. These projections are for illustrative purposes only and should not be interpreted as guarantees or predictions of actual results.

Fixed income securities, including corporate, municipal, and other debt instruments, are subject to the risk that the issuer may default on interest or principal payments. In such cases, the bondholder may lose some or all of their invested principal. Hypothetical models typically assume full and timely payment of all interest and principal, which may not reflect actual outcomes in the event of issuer distress or default.

If you have questions about this report or your financial situation has changed, please call 888.596.2293 or email info@redtreeinv.com.

Bowling Green City Schools

Check Register

May 2026

Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
67248	05/01/2026	JEFFREY RYAN ALBRECHT	250.00
67249	05/01/2026	APPLIED IMAGING	687.95
67250	05/01/2026	SEDGWICK CLAIMS MGMT. SERVICES INC	1,415.00
67251	05/01/2026	COPY SHOP (THE)	514.80
67252	05/01/2026	EASTWOOD HIGH SCHOOL	550.00
67253	05/01/2026	GAME ONE	150.00
67254	05/01/2026	GINA RABE	12.11
67255	05/01/2026	GLASS MIRROR AWARDS INC	126.00
67256	05/01/2026	KROGER CO - DIV 016: COLUMBUS	89.14
67257	05/01/2026	NATIONAL FFA ORGANIZATION	15.00
67258	05/01/2026	NORTH COAST SHOWTIME	400.00
67259	05/01/2026	OTSEGO LOCAL SCHOOLS	200.00
67260	05/01/2026	OTTAWA-GLANDORF HIGH SCHOOL	200.00
67261	05/01/2026	PERKINS HIGH SCHOOL	150.00
67262	05/01/2026	SIMON BASKETBALL LLC	750.00
67263	05/01/2026	STERLING COMPUTERS CORP	1,075.00
67264	05/01/2026	STERLING PAPER	1,901.00
67265	05/01/2026	SUN FEDERAL CREDIT UNION	446.22
67266	05/01/2026	SYLVANIA TAM-O SHANTER SPORTS INC.	2,037.00
67267	05/01/2026	TECHNOLOGY ADVISORS	32,229.68
67268	05/01/2026	TIMOTHY WAYNE MURRAY SR.	500.00
V93055	05/01/2026	OHIO SCHOOLS COUNCIL (MEMO)	1,638.00
V93056	05/01/2026	VISION SERVICE PLAN (CT)	4,439.14
V93057	05/01/2026	WOOD CO. SCHOOL BENEFIT PLAN (MEMO)	543,367.30
67269	05/04/2026	METROPARKS TOLEDO	440.00
67270	05/04/2026	TOLEDO ZOO	936.00
V93058	05/04/2026	AMAZON CAPITAL SERVICES INC	0.00
V93059	05/04/2026	AMAZON CAPITAL SERVICES INC	3,683.27
V93060	05/04/2026	CDW GOVERNMENT (ACH)	2,500.00
V93061	05/04/2026	DEDICATED SCHOOL STAFFING (ACH)	48,498.21
V93062	05/04/2026	LEARN21 (ACH)	2,000.00
V93063	05/04/2026	LAURA M REYES	272.18
V93064	05/04/2026	LAURA M SCHARF	267.35
V93065	05/04/2026	SWANK K12 STREAMING (ACH)	4,950.00
V93066	05/04/2026	PAULA J WILLIAMS	130.50
V93067	05/04/2026	TREASURER OF STATE OF OHIO (MEMO)	672.00
V93068	05/04/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	4,382.59
V93069	05/04/2026	BGCS STRS BOARD SHARE ESCROW	1,077.54
67270	05/05/2026	TOLEDO ZOO	-936.00
67271	05/05/2026	TOLEDO ZOO	698.00
67272	05/05/2026	BEN'S	88.95
67273	05/05/2026	BGSU ATHLETICS DEPT. - STROH CENTER	7,210.00
67274	05/05/2026	COCA-COLA CONSOLIDATED	412.00
67275	05/05/2026	CYNTHIA DUCAR	500.00
67276	05/05/2026	DAVIS & NEWCOMER ELEVATOR	1,400.46

Bowling Green City Schools

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May 2026

Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
67277	05/05/2026	ENVIRONMENTAL WATER LTD	75.00
67278	05/05/2026	ESC OF LAKE ERIE WEST	2,500.00
67279	05/05/2026	HABITEC SECURITY INC	2,160.00
67280	05/05/2026	INSTRUMENT CARE CENTER	162.85
67281	05/05/2026	BEEKER TREE SERVICE	1,400.00
67282	05/05/2026	KROGER CO - DIV 016: COLUMBUS	90.74
67283	05/05/2026	MCELHENY SECURITY SOLUTIONS	300.00
67284	05/05/2026	MUNICIPAL UTILITIES	3,634.42
67285	05/05/2026	REFRIGERATION MECHANICS	195.10
67286	05/05/2026	STERLING PAPER	718.00
67287	05/05/2026	TEACHINGBOOKS.NET	1,649.00
67288	05/05/2026	WICHMAN CO	35,993.12
67289	05/05/2026	WINSUPPLY	79.04
V93070	05/05/2026	EARL MECHANICAL SERVICES (ACH)	4,095.40
V93071	05/05/2026	MATT A. FEASEL	100.00
V93072	05/05/2026	JOHNSON CONTROLS FIRE PROTCT'N(ACH)	800.00
V93073	05/05/2026	IMPERIALDADE (ACH)	6,897.64
V93074	05/05/2026	RUMPKE WASTE & RECYCLING (ACH)	3,860.46
V93075	05/05/2026	CHRISTIE M WALENDZAK	316.37
67290	05/06/2026	HOME DEPOT TAX EXMT#34-6400147	1,581.72
V93076	05/06/2026	AMAZON CAPITAL SERVICES INC	0.00
V93077	05/06/2026	AMAZON CAPITAL SERVICES INC	3,271.80
V93078	05/06/2026	DANYA M CLAES	115.28
V93079	05/06/2026	JONELLE M DIEFENTHALER	16.02
V93080	05/06/2026	CANDI A HULBERT	44.08
V93081	05/06/2026	TLC TRANSIT (ACH)	562.00
V93082	05/06/2026	WAL-MART BUSINESS (ACH)	673.18
67291	05/07/2026	ACCO BRANDS USA LLC	110.12
67292	05/07/2026	AIM MEDIA MIDWEST	147.86
67293	05/07/2026	AL-MAR LANES	217.07
67294	05/07/2026	BEN'S	179.38
67295	05/07/2026	BOWLANDER FARM LLC	630.00
67296	05/07/2026	ESC OF LAKE ERIE WEST	657.96
67297	05/07/2026	FLINN SCIENTIFIC INC	489.30
67298	05/07/2026	FRAME'S PEST CONTROL INC.	675.66
67299	05/07/2026	HEB11DESIGN LLC	600.00
67300	05/07/2026	KROGER CO - DIV 016: COLUMBUS	149.98
67301	05/07/2026	ACE HARDWARE-MAIN STREET	174.02
67302	05/07/2026	NOACSC	2,964.00
67303	05/07/2026	PAR INC.	47.00
67304	05/07/2026	STANTON'S SHEET MUSIC INC	91.58
67305	05/07/2026	SUNBELT RENTALS INC.	321.26
67306	05/07/2026	TREASURER STATE OF OHIO / B.C.I.	784.00
67307	05/07/2026	MACGILL SCHOOL NURSE SUPPLIES	1,437.45
67308	05/07/2026	WOOD CO. HOSPITAL - REHAB	878.75

Bowling Green City Schools

Check Register

May 2026

Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
V93083	05/07/2026	HUNTINGTON NATIONAL BANK (MEMO CHK)	3,056.55
2782	05/08/2026	AMERICAN FIDELITY HSA ADMIN	358.00
2783	05/08/2026	BOWLING GREEN MUNICIPAL COURT	175.00
2784	05/08/2026	FINDLAY MUNICIPAL COURT	323.06
67309	05/08/2026	GORDON FOOD SERVICE	13,426.11
67310	05/08/2026	MEMBEAN INC	6,077.50
67311	05/08/2026	TOFT'S DAIRY INC	2,301.65
V4395	05/08/2026	AMERICAN FIDELITY ASSURANCE 403B	5,915.00
V4396	05/08/2026	AMERIPRISE FINANCIAL SERVICES	240.00
V4397	05/08/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	28,848.21
V4398	05/08/2026	BGCS STRS BOARD SHARE ESCROW	114,668.13
V4399	05/08/2026	BGCS WORKERS COMP ESCROW	3,083.59
V4400	05/08/2026	BGEA DUES	11,873.09
V4401	05/08/2026	COREBRIDGE FINANCIAL(VALIC ANNUITY)	275.00
V4402	05/08/2026	EQUITABLE 403B	620.00
V4403	05/08/2026	FEDERAL/MEDICARE TAX - IRS	95,682.02
V4404	05/08/2026	LINCOLN INVESTMENT PLANNING	75.00
V4405	05/08/2026	MASSMUTAL ASCEND LIFE INSURANCE CO	40.00
V4406	05/08/2026	METROPOLITAN LIFE INSURANCE CO.	725.00
V4407	05/08/2026	MODERN WOODMAN OF AMERICA	225.00
V4408	05/08/2026	OAPSE	1,106.99
V4409	05/08/2026	OHIO CHILD SUPPORT-OCSPC	539.53
V4410	05/08/2026	OHIO DEFERRED COMP	7,167.74
V4411	05/08/2026	SCHOOL EMPLOYEES RETIREMENT SYSTEM	20,491.70
V4412	05/08/2026	STATE TEACHERS RETIREMENT SYSTEM	114,668.13
V4413	05/08/2026	TREASURER OF STATE - OHIO	20,077.85
V4414	05/08/2026	VOYA 457B	1,354.16
V93084	05/08/2026	AMAZON CAPITAL SERVICES INC	1,651.04
V93085	05/08/2026	FOLLETT CONTENT SOLUTIONS (ACH)	454.12
V93086	05/08/2026	STAPLES ADVANTAGE (ACH)	163.39
V93087	05/08/2026	WOOD CO EDUC. SERVICE CENTER (ACH)	5,232.00
67312	05/11/2026	ACCO BRANDS USA LLC	1,141.38
67313	05/11/2026	AIR EXTREME OHIO LLC	375.00
67314	05/11/2026	APPLIED IMAGING	2,666.42
67315	05/11/2026	BLICK ART MATERIALS	1,093.99
67316	05/11/2026	COPY SHOP (THE)	310.00
67317	05/11/2026	CUSTOMINK	694.50
67318	05/11/2026	DEAN SMITH	213.85
67319	05/11/2026	DECA INC.	140.00
67320	05/11/2026	STANTON'S SHEET MUSIC INC	346.57
67321	05/11/2026	THE MATH LEARNING CENTER	155.52
67322	05/11/2026	VEX ROBOTICS INC.	2,739.99
67323	05/11/2026	MACGILL SCHOOL NURSE SUPPLIES	636.60
V93088	05/11/2026	DEDICATED SCHOOL STAFFING (ACH)	49,997.92
V93089	05/11/2026	KRAMER ENTERPRISES INC (ACH)	396.63

Bowling Green City Schools

Check Register

May 2026

Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
V93090	05/11/2026	NASCO EDUCATION (ACH)	1,968.00
V93091	05/11/2026	CRISTIN M. SUNDERMAN	128.18
V93092	05/11/2026	BLUUM (ACH)	3,583.00
V93093	05/11/2026	U.S.BANK CONTRACT# 500-0727664-000	3,805.35
V93094	05/11/2026	CHRISTIE M WALENDZAK	1,055.91
67324	05/12/2026	CARDINAL BUS SALES & SERVICE	1,188.31
67325	05/12/2026	DEMCO INC.	93.93
67326	05/12/2026	FORREST AUTO SUPPLY LLC	67.59
67327	05/12/2026	OHIO TURNPIKE COMMISSION	0.75
67328	05/12/2026	SPECK SALES INC	18.00
67329	05/12/2026	TECHNOLOGY ADVISORS	8,606.25
67330	05/12/2026	TOLEDO SPRING SERVICE	262.75
V93095	05/12/2026	AMAZON CAPITAL SERVICES INC	0.00
V93096	05/12/2026	AMAZON CAPITAL SERVICES INC	7,305.79
V93097	05/12/2026	RESOLUTE INTERPRETING (ACH)	306.70
V93098	05/12/2026	STAPLES ADVANTAGE (ACH)	78.10
V93099	05/12/2026	WAL-MART BUSINESS (ACH)	567.84
V93100	05/12/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	4,529.69
V93101	05/12/2026	BGCS STRS BOARD SHARE ESCROW	1,096.87
67331	05/13/2026	COCA-COLA CONSOLIDATED	381.30
67332	05/13/2026	PAYSCHOOLS	198.00
67333	05/13/2026	FINDLAY INTERPRETING SERVICES, LLC	7,380.00
67334	05/13/2026	HERSHEY'S ICE CREAM	625.86
67335	05/13/2026	LAKE ERIE ELECTRIC	520.00
67336	05/13/2026	NANCY DOUGLAS	1,039.36
67337	05/13/2026	NORTH POINT ESC	7,397.07
67338	05/13/2026	NORTHWEST OHIO ESC	4,407.55
67339	05/13/2026	RFS BEHAVIORAL HEALTH	3,709.34
67340	05/13/2026	STUDIES WEEKLY	4,625.40
67341	05/13/2026	TOFT'S DAIRY INC	2,703.67
67342	05/13/2026	TOLEDO COMMUNITY FOUNDATION INC	630.32
67343	05/13/2026	VIAQUEST RESIDENTIAL SERVICES LLC	3,115.17
67344	05/14/2026	BITTERSWEET INC	5,955.00
67345	05/14/2026	CHILDREN'S RESOURCE CENTER	370.56
67346	05/14/2026	FINDLAY CITY SCHOOLS	300.00
67347	05/14/2026	FRAME'S PEST CONTROL INC.	173.41
67348	05/14/2026	KROGER CO - DIV 016: COLUMBUS	65.07
67349	05/14/2026	LAKE ERIE ELECTRIC	390.00
67350	05/14/2026	LUCKEY FARMERS INC	465.33
67351	05/14/2026	OAPSA	150.00
67352	05/14/2026	PROFORMA	2,068.00
67353	05/14/2026	ROBOLINK, INC	630.00
67354	05/14/2026	STERLING PAPER	1,396.00
67355	05/14/2026	UNIVERSITY OF FINDLAY	3,480.00
67356	05/14/2026	UNIVERSAL CHEERLEADERS ASSOC.	2,200.00

Bowling Green City Schools

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Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
67357	05/14/2026	WINSUPPLY	69.96
V93102	05/14/2026	CERTIFIED LABORATORIES (ACH)	926.45
V93103	05/14/2026	FOLLETT CONTENT SOLUTIONS (ACH)	1,596.74
V93104	05/14/2026	FOLLETT SOFTWARE (ACH)	7,230.96
V93105	05/14/2026	LAKESHORE (ACH)	196.99
V93106	05/14/2026	RESOLUTE INTERPRETING (ACH)	299.45
V93107	05/14/2026	TLC TRANSIT (ACH)	1,124.00
67358	05/15/2026	COLUMBIA GAS OF OHIO INC	2,958.77
67359	05/15/2026	COLUMBIA GAS OF OHIO INC	62.88
67360	05/15/2026	FRAME'S PEST CONTROL INC.	244.94
67361	05/15/2026	GORDON FOOD SERVICE	10,695.85
67362	05/15/2026	MIDWEST ALARM SERVICES	229.95
67363	05/15/2026	WENGER CORPORATION	18,738.23
V93108	05/15/2026	DAMSCHRODER ROOFING (ACH)	724.55
V93109	05/15/2026	RUDOLPH LIBBE INC (ACH)	3,343,973.06
V93110	05/15/2026	AMAZON CAPITAL SERVICES INC	2,749.99
V93111	05/15/2026	MARATHON OIL (ACH)	0.00
V93112	05/15/2026	MARATHON OIL (ACH)	1,863.17
67364	05/18/2026	ASHLAND UNIVERSITY	7,400.00
67365	05/18/2026	BOWLING GREEN STATE UNIVERSITY	400.00
67366	05/18/2026	BOWLING GREEN STATE UNIVERSITY	400.00
67367	05/18/2026	ESC OF LAKE ERIE WEST	5,137.94
67368	05/18/2026	FEDEX	55.28
67369	05/18/2026	FOSTORIA ATHLETIC DEPARTMENT	225.00
67370	05/18/2026	HOCKING COLLEGE	750.00
67371	05/18/2026	LEARNING WITHOUT TEARS	2,923.69
67372	05/18/2026	LUCKEY FARMERS INC	28.95
67373	05/18/2026	MERIDIAN WINDS LLC	480.00
67374	05/18/2026	MUNICIPAL UTILITIES	47,669.76
67375	05/18/2026	NORTHERN MICHIGAN UNIVERSITY	400.00
67376	05/18/2026	NORTHWEST STATE COMMUNITY COLLEGE	430.00
67377	05/18/2026	OHIO STATE UNIVERSITY-BURSAR OFFICE	250.00
67378	05/18/2026	OHIO UNIVERSITY	400.00
67379	05/18/2026	OWENS COMMUNITY COLLEGE	430.00
67380	05/18/2026	PLAYAWAY PRODUCTS LLC	1,999.53
67381	05/18/2026	STANTON'S SHEET MUSIC INC	72.00
67382	05/18/2026	UNIVERSITY OF PITTSBURGH	400.00
67383	05/18/2026	UNIVERSITY OF TOLEDO	250.00
67384	05/18/2026	WILMINGTON COLLEGE	750.00
V93113	05/18/2026	E3 DIAGNOSTICS (ACH)	215.00
V93114	05/18/2026	WING MAN FU	64.67
V93115	05/18/2026	DOUGLAS T NIEKAMP	25.81
V93116	05/18/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	4,618.31
V93117	05/18/2026	BGCS STRS BOARD SHARE ESCROW	1,020.32
67385	05/19/2026	COPY SHOP (THE)	30.00

Bowling Green City Schools

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Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
67386	05/19/2026	DECA INC.	25.00
67387	05/19/2026	ENVIRONMENTAL WATER LTD	1,031.37
67388	05/19/2026	HABITEC SECURITY INC	2,206.50
67389	05/19/2026	LUCKEY FARMERS INC	80.11
67390	05/19/2026	MAIL IT CORPORATION	2,495.00
67391	05/19/2026	NORTH BRANCH NURSERY, INC.	425.46
67392	05/19/2026	SWEETWATER SOUND INC	1,663.55
67393	05/19/2026	TELESYSTEM	4,469.43
V93118	05/19/2026	DEDICATED SCHOOL STAFFING (ACH)	50,089.39
V93119	05/19/2026	EARL MECHANICAL SERVICES (ACH)	94,200.00
V93120	05/19/2026	IMPERIALDADE (ACH)	3,184.97
V93121	05/19/2026	NCS PEARSON INC. (ACH)	145.80
V93122	05/19/2026	PITSCO EDUCATION (ACH)	281.42
67355	05/20/2026	UNIVERSITY OF FINDLAY	-3,480.00
67394	05/20/2026	COCA-COLA CONSOLIDATED	379.60
67395	05/20/2026	GORDON FOOD SERVICE	10,414.46
67396	05/20/2026	BG PIZZA INVESTMENTS - JET'S	5,840.00
67397	05/20/2026	KROGER CO - DIV 016: COLUMBUS	137.10
67398	05/20/2026	SCHOOL SPECIALTY LLC	269.00
67399	05/20/2026	TOFT'S DAIRY INC	2,484.90
V93123	05/20/2026	AMAZON CAPITAL SERVICES INC	1,669.02
V93124	05/20/2026	AMERICAN FIDELITY (ACH)	273.35
V93125	05/20/2026	JOHNSON CONTROLS FIRE PROTCT'N(ACH)	255.00
V93126	05/20/2026	IMPERIALDADE (ACH)	2,377.86
V93127	05/20/2026	WAL-MART BUSINESS (ACH)	599.69
67400	05/21/2026	ANDERSON'S	70.71
67401	05/21/2026	BIGGBY COFFEE- STORE 367	30.00
67402	05/21/2026	DO APPAREL	713.00
67403	05/21/2026	FINDLAY BASKETBALL TEAM CAMPS	3,480.00
67404	05/21/2026	JOSHUA LIGHTLE	500.00
67405	05/21/2026	LAKE LOCAL SCHOOL DISTRICT	4,000.00
67406	05/21/2026	LANGUAGE TESTING INTERNATIONAL INC	225.50
67407	05/21/2026	LYDEN OIL COMPANY	597.36
67408	05/21/2026	STAGESPOT LLC	340.70
V93128	05/21/2026	DLR GROUP INC. (ACH)	186,691.91
V93129	05/21/2026	FOLLETT CONTENT SOLUTIONS (ACH)	506.18
V93130	05/21/2026	RESOLUTE INTERPRETING (ACH)	157.70
V93131	05/21/2026	STAPLES ADVANTAGE (ACH)	58.55
V93132	05/21/2026	TLC TRANSIT (ACH)	1,124.00
V93133	05/21/2026	ALEXANDRA L WILLIBY	50.32
2785	05/22/2026	AMERICAN FIDELITY ASSURANCE	36,962.58
2786	05/22/2026	AMERICAN FIDELITY FLEX	7,767.02
2787	05/22/2026	AMERICAN FIDELITY HSA ADMIN	358.00
2788	05/22/2026	BOWLING GREEN CITY INCOME TAX	41,610.86
2789	05/22/2026	BOWLING GREEN MUNICIPAL COURT	175.00

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Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
2790	05/22/2026	FINDLAY CITY INCOME TAX	82.24
2791	05/22/2026	FINDLAY MUNICIPAL COURT	401.33
2792	05/22/2026	PEMBERVILLE VILLAGE INCOME TAX	44.10
2793	05/22/2026	PERRYSBURG CITY INCOME TAX	922.86
2794	05/22/2026	TEXAS LIFE	5,793.90
2795	05/22/2026	UNITED WAY	274.00
67409	05/22/2026	BIGGBY COFFEE- STORE 367	135.00
67410	05/22/2026	BOWLING GREEN CHAMBER OF COMMERCE	300.00
67411	05/22/2026	JENNIFER FEEHAN	18.00
67412	05/22/2026	MIDWEST REGIONAL ESC	1,240.50
67413	05/22/2026	NORTHWEST OHIO ESC	10,091.56
V4415	05/22/2026	AMERICAN FIDELITY ASSURANCE 403B	5,915.00
V4416	05/22/2026	AMERIPRISE FINANCIAL SERVICES	240.00
V4417	05/22/2026	BGCS DENTAL INS. ESCROW	30,542.90
V4418	05/22/2026	BGCS LIFE INS. ESCROW	1,593.00
V4419	05/22/2026	BGCS MEDICAL INS. ESCROW	500,209.94
V4420	05/22/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	30,337.27
V4421	05/22/2026	BGCS STRS BOARD SHARE ESCROW	113,596.67
V4422	05/22/2026	BGCS VISION INS. ESCROW	4,395.69
V4423	05/22/2026	BGCS WORKERS COMP ESCROW	3,089.71
V4424	05/22/2026	BGEA DUES	11,873.09
V4425	05/22/2026	COREBRIDGE FINANCIAL(VALIC ANNUITY)	275.00
V4426	05/22/2026	EQUITABLE 403B	620.00
V4427	05/22/2026	FEDERAL/MEDICARE TAX - IRS	94,573.27
V4428	05/22/2026	LINCOLN INVESTMENT PLANNING	75.00
V4429	05/22/2026	MASSMUTAL ASCEND LIFE INSURANCE CO	40.00
V4430	05/22/2026	METROPOLITAN LIFE INSURANCE CO.	725.00
V4431	05/22/2026	MODERN WOODMAN OF AMERICA	225.00
V4432	05/22/2026	OAPSE	1,138.48
V4433	05/22/2026	OHIO CHILD SUPPORT-OCSPC	539.53
V4434	05/22/2026	OHIO DEFERRED COMP	7,217.74
V4435	05/22/2026	OHIO SCHOOLS COUNCIL (ACH)	1,711.32
V4436	05/22/2026	SCHOOL DISTRICT INCOME TAX	14,513.86
V4437	05/22/2026	SCHOOL EMPLOYEES RETIREMENT SYSTEM	21,555.31
V4438	05/22/2026	STATE TEACHERS RETIREMENT SYSTEM	113,596.67
V4439	05/22/2026	TOLEDO CITY INCOME TAX	363.06
V4440	05/22/2026	TREASURER OF STATE - OHIO	19,924.28
V4441	05/22/2026	VOYA 457B	1,354.16
V93134	05/22/2026	RESOLUTE INTERPRETING (ACH)	707.80
V93135	05/22/2026	WAL-MART BUSINESS (ACH)	636.42
67414	05/26/2026	BOWLING GREEN STATE UNIVERSITY	250.00
67415	05/26/2026	CENTRICITY	124.88
67416	05/26/2026	COPY SHOP (THE)	786.50
67417	05/26/2026	INTERPRETERS OF NORTHWEST OHIO	1,591.56
67418	05/26/2026	KROGER CO - DIV 016: COLUMBUS	382.13

Bowling Green City Schools

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Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
67419	05/26/2026	LUCK'S MUSIC LIBRARY	49.50
67420	05/26/2026	OHIO STATE UNIVERSITY-BURSAR OFFICE	100.00
67421	05/26/2026	OHIO STATE UNIVERSITY-BURSAR OFFICE	100.00
67422	05/26/2026	OHIO STATE UNIVERSITY-BURSAR OFFICE	400.00
67423	05/26/2026	BAJCO OHIO LLC	412.04
67424	05/26/2026	PENTA CAREER CENTER	1,185.23
67425	05/26/2026	PRINCETON UNIVERSITY	100.00
67426	05/26/2026	SCHOOL SPECIALTY LLC	999.02
67427	05/26/2026	STEPHEN T. PREISNER	221.66
67428	05/26/2026	US GAMES	235.98
67429	05/26/2026	WASHINGTON UNIVERSITY ST.LOUIS	100.00
67430	05/26/2026	WATERVILLE LANDSCAPING INC	1,359.15
V93156	05/26/2026	BGCS SERS BOARD SHARE ESCROW (MEMO)	4,692.38
V93157	05/26/2026	BGCS STRS BOARD SHARE ESCROW	1,038.94
V93109	05/27/2026	RUDOLPH LIBBE INC (ACH)	-3,343,973.06
V93158	05/27/2026	RUDOLPH LIBBE INC (ACH)	3,343,973.06
V93159	05/27/2026	AMAZON CAPITAL SERVICES INC	0.00
V93160	05/27/2026	AMAZON CAPITAL SERVICES INC	4,414.41
V93161	05/27/2026	DEDICATED SCHOOL STAFFING (ACH)	50,895.44
V93162	05/27/2026	FOLLETT CONTENT SOLUTIONS (ACH)	82.43
V93163	05/27/2026	WAL-MART BUSINESS (ACH)	830.16
V93164	05/27/2026	WILSON LANGUAGE TRAINING CORP (ACH)	367.20
V93165	05/27/2026	WOOD CO EDUC. SERVICE CENTER (ACH)	1,408.00
66941	05/28/2026	GEARHART PLUMBING	-1,178.00
67431	05/28/2026	COLLEGE BOARD	22,260.00
67432	05/28/2026	ART SUPPLY DEPO BG	254.13
67433	05/28/2026	BEN'S	80.79
67434	05/28/2026	CHILDREN'S THEATRE WORKSHOP TOLEDO	990.00
67435	05/28/2026	COPY SHOP (THE)	1,359.50
67436	05/28/2026	CUMMINS SALES & SERVICE	1,663.84
67437	05/28/2026	KROGER CO - DIV 016: COLUMBUS	214.00
67438	05/28/2026	LUCKEY FARMERS INC	36,427.06
67439	05/28/2026	MARCO'S PIZZA #36	130.00
67440	05/28/2026	MERIDIAN WINDS LLC	64.00
67441	05/28/2026	MOBILE MODULAR MANAGEMENT CORP.	1,998.00
67442	05/28/2026	MOBILEASE MODULAR SPACE INC.	1,600.00
67443	05/28/2026	OHIO FFA ASSOCIATION	70.00
67444	05/28/2026	RIEMAN CONSTRUCTION	6,250.00
67445	05/28/2026	SPECK SALES INC	127.00
67446	05/28/2026	STERLING COMPUTERS CORP	1,092.65
67447	05/28/2026	THE MATH LEARNING CENTER	4,004.00
67448	05/28/2026	VEX ROBOTICS INC.	709.57
67449	05/28/2026	3 STEP SPORTS	350.00
67450	05/28/2026	GORDON FOOD SERVICE	9,383.19
67451	05/28/2026	TOFT'S DAIRY INC	2,296.50

Bowling Green City Schools

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May 2026

Check Number	Issue Date	Vendor	Total
67247	05/01/2026	ALBERT SPORTING GOODS	264.62
V93166	05/28/2026	BOWLING GREEN CITY SCHOOLS (MEMO)	39.38
67452	05/29/2026	MACGILL SCHOOL NURSE SUPPLIES	3,305.58
67453	05/29/2026	NICHOLAS J ADAMSKI	125.00
67454	05/29/2026	ALBERT SPORTING GOODS	1,367.60
67455	05/29/2026	BARNES & NOBLE INC	112.59
67456	05/29/2026	BOWLING GREEN STATE UNIVERSITY	13,837.03
67457	05/29/2026	CHALLENGE VOLLEYBALL	500.00
67458	05/29/2026	MAIN STREET PHOTO	1,160.00
67459	05/29/2026	MFAC LLC	6,375.00
67460	05/29/2026	NOTRE DAME ACADEMY	625.00
67461	05/29/2026	OHSAA	200.00
67462	05/29/2026	PREMIER VOLLEYBALL ACADEMY LLC	500.00
67463	05/29/2026	UNITED STATES AWARDS INC.	335.00
V93167	05/29/2026	AMAZON CAPITAL SERVICES INC	701.44
V93168	05/29/2026	APPLE INC. (ACH)	1,645.00
V93169	05/29/2026	RESOLUTE INTERPRETING (ACH)	451.35
V93170	05/29/2026	TLC TRANSIT (ACH)	1,124.00
V93171	05/29/2026	WAL-MART BUSINESS (ACH)	529.75
V93172	05/29/2026	LAURA V WEAVER	86.28
V93173	05/29/2026	WOOD CO EDUC. SERVICE CENTER (ACH)	66,446.39
V93174	05/29/2026	DEDICATED SCHOOL STAFFING (ACH)	54,417.26
TOTAL			\$ 6,619,774.69

BOWLING GREEN CITY SCHOOLS

Unencumbered Liabilities (Then & Now)

May 2026

Invoice Date	Vendor	Description	Amount of Invoice
5/6/2026	Gordon Foods	Food & Supplies	\$ 10,403.50
5/14/2026	Earl Mechanical	HVAC Repairs - H.S. & M.S.	\$ 17,661.52

Total

\$ 28,065.02

6/12/2026

BOWLING GREEN CITY SCHOOLS

Fund to Fund Transfers / Advances

May 2026

<u>From</u>				
<u>Fund</u>			<u>T</u>	<u>Amount</u>
			<u>A</u>	
001	0000	General Fund	T	2,746,762.29
001	0000	General Fund	T	300,000.00
001	0000	General Fund	T	50,000.00
Total				\$ 3,096,762.29

<u>To</u>				
<u>Fund</u>			<u>T</u>	<u>Amount</u>
			<u>A</u>	
070	0000	Capital Projects - Pipeline	T	2,746,762.29
035	0000	Severance Benefits	T	300,000.00
070	9002	Turf Maintenance Fund		50,000.00
Total				\$ 3,096,762.29

5/31/2026

Date


 Matt A. Feasel, CFO/Treasurer

BOWLING GREEN CITY SCHOOLS

2025-26 Appropriation Modifications

May 2026

Fund	Fund Description	Original Appropriation	Carryover Encumbrance	FY26 Expendible	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	Total/Current Appropriations (Includes Carryover amounts)
001	General Fund	42,866,138.84	286,083.93	43,152,222.77			150,000.00									43,302,222.77
002	Bond Retirement Fund	6,321,264.00		6,321,264.00												6,321,264.00
003	Permanent Improvement Fund	1,155,350.00		1,155,350.00												1,155,350.00
004	Building	58,484,833.27	7,867,538.35	66,352,371.62				9,167,538.35								75,519,909.97
006	Food Service Fund	1,310,279.56	2,050.82	1,312,330.38											34,000.00	1,346,330.38
007	Trust Funds	16,650.00		16,650.00											1,128.85	17,778.85
008	Memorial Funds	500.00		500.00												500.00
018	Public School Support Fund	200,343.16	2,355.34	202,698.50				6,048.24			8,008.95	10,000.00	3,000.00	4,458.38		234,214.07
019	Other Grants Fund	495,254.82	-220.06	495,034.76		526.04	6,950.00	5,946.29	22,000.00		3,750.00		16,915.27	19.45	2,784.79	553,927.60
020	Special Enterprise	88,095.48	-4,159.94	83,935.54		4,159.94	11,780.00							5,787.67		105,663.15
022	Agency Fund	4,696,843.97	9.00	4,696,852.97	6,627,201.98						1,835.00					11,325,889.95
023	Technology Self Insurance	0.00		0.00						100,000.00						100,000.00
035	Severance Benefits Fund	420,000.00		420,000.00												420,000.00
070	Capital Project Fund	2,030,125.53	69,874.47	2,100,000.00												2,100,000.00
200	Student Managed Activity Fund	288,861.98	2,585.00	291,446.98					5,300.00			500.00		3,000.00		300,246.98
300	District Managed Activity Fund	583,625.47	8,000.00	591,625.47	10,600.00	16,500.00		1,000.00			600.00	3,000.00		32,600.00	9,000.00	664,925.47
401	Auxiliary Services Fund	161,300.21		161,300.21		39,570.99		123.47	16,384.07			2,833.30				220,212.04
451	Network Connectivity Fund	0.00		0.00				5,000.00					5,291.40			10,291.40
516	IDEA Title 6b Federal Grant Fund	47,043.17		47,043.17	704,779.69	13,309.68					5,048.88					770,181.42
572	Title I Federal Grant Fund	750,399.05		750,399.05		55,584.15		-12,187.89			2,130.52					795,925.83
584	Title IVA Federal Grant Fund	38,469.59	10,644.42	49,114.01		37,860.34					-1,081.14					85,893.21
587	ECSE-IDEA Federal Grant Fund	0.00		0.00	26,577.21						25.59					26,602.80
590	Title IIA Improving Teacher Quality	97,905.77	8,814.90	106,720.67		88,657.27					-5,196.49					190,181.45
	Total All Funds	120,053,283.87	8,253,576.23	128,306,860.10	7,369,158.88	256,168.41	168,730.00	9,173,468.46	43,684.07	100,000.00	15,121.31	16,333.30	25,207.67	45,865.50	46,913.64	145,567,511.34

BOWLING GREEN CITY SCHOOLS

Revenue Revisions

June 2026

Fund	Type	Title	Taxes	Other Sources
007-0320	S	MIDDLE SCHOOL ONE BOOK BG		-\$873.61
007-0340	S	BGHS FACULTY SCHOLARSHIP		-\$1,833.85
007-1245	S	PANKSEPPSANDERSQUINNWOLFE		-\$300.00
007-9005	S	LAUREN 'FLEX'REX MEM SCHL		-\$500.00
008-1100	PP	NORDMANN STOUT		-\$2.63
018-1001	S	HS ATHL PAY/PARTICIPATE		-\$4,820.00
018-1800	S	HS AP EXAMS/PSAT EXAMS		-\$4,140.00
018-1801	S	HIGH SCHOOL PRINCIPALS FD		-\$5,655.94
018-1802	S	MIDDLE SCHL PRINCIPAL FD		-\$7,225.83
018-1803	S	CONNEAUT PRINCIPALS FUND		-\$645.06
018-1813	S	CONNEAUT CAMP FUND		-\$1,536.77
018-1814	S	CRIM CAMP FUND		-\$2,694.45
018-1816	S	DISTRICT CAMP FUND		-\$37,806.73
019-0091	S	TEACHS/STDNT SCHLP GRANT		-\$4,125.00
019-0702	S	MS GRANTS		-\$6,500.00
019-9009	S	HS PBIS		-\$2,515.00
020-9003	E	MONTESSORI CONTRACTED SRV		-\$12,000.00
023-9001	IS	COMPUTER SELF INSURANCE		-\$207.55
200-0226	C	CLASS OF 2026		-\$3,708.60
200-1014	C	FFA		-\$31,648.44
200-1015	C	FRENCH CLUB		-\$28,356.00
200-1020	C	SAB		-\$28,814.65
200-1021	C	KEY CLUB		-\$2,700.00
200-1024	C	SPANISH CLUB		-\$356.00
200-1028	C	MATH CLUB		-\$167.00
200-1033	C	ART CLUB SR. HI		-\$19,985.00
200-1038	C	DECA		-\$25,462.78
200-1040	C	MODEL UN		-\$27,273.45
200-1045	C	HS GAY STRAIGHT ALLIANCE		-\$624.53
200-2078	C	MS SPORT MORALE PROMOTION		-\$1,500.00
300-1001	S	HS ATHLETIC FUND		-\$70,688.50
300-1002	S	HS BAND		-\$23,918.50
300-1004	S	HS CHORAL FUND		-\$4,466.92
300-1006	S	DRAMA CLUB		-\$3,642.26
300-1007	S	NATIONAL HONOR SOCIETY		-\$215.00
300-1008	S	HS QUIZ BOWL		-\$171.14
300-1030	S	ORCHESTRA-SR.		-\$1,484.32
300-1040	S	P.A.W Precision		-\$19,933.62
300-1045	S	STUDENT SUCCESS/WORKPLACE		-\$1,321.23
300-1117	S	HS YEARBOOK		-\$21,575.00
300-1130	S	HS AFTER PROM		-\$4,769.28

300-1902	S	BASKETBALL - BOYS		-\$2,059.75
300-1903	S	BASKETBALL - GIRLS		-\$5,721.29
300-1904	S	BOWLING		-\$1,000.00
300-1909	S	GOLF - BOYS		-\$1,736.00
300-1910	S	GOLF - GIRLS		-\$1,365.00
300-1912	S	LACROSSE		-\$1,495.00
300-1914	S	SOCCER - BOYS		-\$65.00
300-1916	S	SOFTBALL		-\$1,414.00
300-1917	S	SWIMMING		-\$1,891.20
300-1918	S	TENNIS - BOYS		-\$1,544.00
300-1919	S	TENNIS - GIRLS		-\$1,655.00
300-1921	S	VOLLEYBALL		-\$3,760.00
300-1930	S	HS ATHLETIC SCHOLARSHIPS		-\$3,220.15
300-2001	S	MS ATHLETICS		\$0.00
300-2002	S	MS BAND		-\$25,000.00
300-2004	S	MS CHORAL FUND		\$0.00
300-2005	S	MS MEMORY BOOK		\$0.00
300-2006	S	MS ENGINEERING CLUB-STEAM		-\$900.00
300-2010	S	MS DRAMA CLUB		-\$1,158.48
300-2100	S	MS CHEER/DANCE TEAM		-\$9,278.90
Total				-\$479,428.41