

**BOYD COUNTY SCHOOLS
BANK RECONCILIATION AND CASH BALANCES**

****AUGUST 2024****

MUNIS:		
Cash & Investments on Hand-Beginning of Month:		
Cash & Investment Balance (Pulils from previous month's worksheet)	\$	24,716,326.60
Other - List:	\$	-
		\$ 24,716,326.60
Current Month Activity:		
Add:		
GCR Journals (Receipts)	\$	2,660,900.19
	\$	-
	\$	-
		\$ 2,660,900.19
Less:		
Accounts Payable	\$	(5,344,369.10)
Federal HI Reimbursement, Payroll W/H Adjustments, SFS Start Up Cash	\$	(45,771.90)
Payroll Journals	\$	(2,091,177.15)
	\$	-
		\$ (7,481,318.15)
		Actual Munis Balance \$ 19,895,908.64
BANK STATEMENT:		
Bank Balance at Close of Month:		
People's Bank	\$	11,805,808.41
US Bank	\$	8,383,952.95
Food Service - Farmers Bank	\$	219,174.01
Payroll Account - Peoples	\$	439,063.29
Debt Service - Cash w/Fiscal Agents	\$	52,860.00
		\$ 20,900,858.66
Add:		
Deposits in Transit	\$	11,756.81
		\$ 11,756.81
Less:		
Outstanding Checks - Payroll	\$	407,455.80
Outstanding Checks - A/P	\$	609,251.03
	\$	-
		\$ 1,016,706.83
		Actual Bank Balance \$ 19,895,908.64
		Unreconciled Balance - Munis to Bank \$ -
CASH & INVESTMENTS BY FUND:		
ACCOUNT	DESCRIPTION	BALANCE
10-6101	General Fund	\$ 542,097.91
10-6102	Payroll Clearing Account	\$ 31,607.49
10-6139	Receivable from Food Service	\$ 112,551.37
20-6101	Special Revenue	\$ 357,445.42
21-6101	District Activity Fund	\$ 146,513.53
31-6101	Capital Outlay	\$ 130,617.02
32-6101	Building Fund	\$ 310,857.16
36-6101	Construction Fund	\$ 9,552,548.74
36-6111	Construction Fund Investments	\$ 8,383,952.95
40-6101	Debt Service	\$ (174,468.00)
40-6105	Debt Service - Fiscal Agent	\$ 52,860.00
51-6101	Food Service	\$ 110,900.85
51-6111	Food Service Investments	\$ -
51-6130	Food Service - Owed to Gen Fund	\$ (247,713.25)
52-6101	Day Care	\$ 477,939.66
70-6101	Fiduciary Fund	\$ 108,197.79
		\$ -
		Total Cash & Investments \$ 19,895,908.64
		Unreconciled Balance - Munis Balance Sheet VS. Bank \$ -

Payroll Account Recon	
Bank Amount	\$ 439,063.29
Total Payroll O/S Checks	\$ (407,455.80)
Total W/H Payment Variance	\$ -
Bank less O/S Checks	\$ 31,607.49
Munis Balance Sheet 6102	\$ 31,607.49
Deposits to Add	\$ -
expenses to add	\$ -
Variance - Unidentified	\$ -
W/H Differences	\$ -
Adjusted Munis Bal Sheet	\$ 31,607.49
Variance	\$ -

PAYROLL CHECKS CLEARED BUT NOT IN MUNIS-REFUNDS OF HEALTH INSURANCE (FAILED INSURANCE AUDITS)				
220511	7/30/2024	K SHIVEL	\$	477.06
220513	8/20/2024	M GIBSON	\$	1,047.44
220514	8/20/2024	D SHORT	\$	1,047.44
220515	8/20/2024	W BOGEE	\$	1,047.44
220517	8/20/2024	A JONES	\$	614.88