

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

****SEPTEMBER 2024****

MUNIS:

Cash & Investments on Hand-Beginning of Month:

Cash & Investment Balance <i>(Pulls from previous month's worksheet)</i>	\$ 19,895,908.64	
Other - List:	\$ -	\$ 19,895,908.64

Current Month Activity:

Add:

GCR Journals (Receipts)	\$ 3,897,348.72	
	\$ -	\$ 3,897,348.72

Less:

Accounts Payable	\$ (3,793,163.44)	
Payroll Journals	\$ (2,141,167.03)	
Federal Reim	\$ (42,714.79)	
General	\$ (2,228.04)	
	\$ -	\$ (5,979,273.30)

Actual Munis Balance \$ 17,813,984.06

BANK STATEMENT:

Bank Balance at Close of Month:

General Fund - People's	\$ 8,482,329.56	
Construction - US Bank	\$ 8,418,883.20	
Food Service - Farmers Bank	\$ 338,386.72	
Payroll Account - Peoples	\$ 335,658.46	
Debt Service - Cash w/Fiscal Agents	\$ 52,860.00	\$ 17,628,117.94

Add:

Deposits in Transit	\$ 1,500,000.00	\$ 1,500,000.00
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Less:

Outstanding Checks - Payroll	\$ 303,738.91	
Outstanding Checks - A/P	\$ 1,010,394.97	
	\$ -	\$ 1,314,133.88

Actual Bank Balance \$ 17,813,984.06

Unreconciled Balance - Munis to Bank \$ -

CASH & INVESTMENTS BY FUND:

ACCOUNT	DESCRIPTION	BALANCE
10-6101	General Fund	\$ 1,782,461.22
10-6102	Payroll Clearing Account	\$ 31,919.55
10-6139	Receivable from Food Service	\$ 286,557.28
20-6101	Special Revenue	\$ 166,242.58
21-6101	District Activity Fund	\$ 146,170.39
31-6101	Capital Outlay	\$ 130,617.02
32-6101	Building Fund	\$ 146,253.16
36-6101	Construction Fund	\$ 6,289,341.13
36-6111	Construction Fund Investments	\$ 8,418,883.20
40-6101	Debt Service	\$ (20,852.96)
40-6105	Debt Service - Fiscal Agent	\$ 52,860.00
51-6101	Food Service	\$ 230,113.56
51-6111	Food Service Investments	
51-6130	Food Service - Owed to Gen Fund	\$ (421,719.16)
52-6101	Day Care	\$ 466,939.30
70-6101	Fiduciary Fund	\$ 108,197.79

Total Cash & Investments \$ 17,813,984.06

Unreconciled Balance - Munis Balance Sheet VS. Bank \$ -

Payroll Account Recon	
Bank Amount	\$ 335,658.46
Total Payroll O/S Checks	\$ (303,738.91)
	\$ -
Bank less O/S Checks	\$ 31,919.55
Munis Balance Sheet 6102	\$ 31,919.55
Deposits to Add	\$ -
expenses to add	\$ -
Variance - Unidentified	\$ -
W/H Differences	\$ -
Adjusted Munis Bal Sheet	\$ 31,919.55
Variance	\$ 0.00