

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

****OCTOBER 2024****

MUNIS:	
Cash & Investments on Hand-Beginning of Month:	
Cash & Investment Balance (Pulled from previous month's worksheet)	\$ 17,813,984.06
Other - List:	\$ -
Current Month Activity:	\$ 17,813,984.06
Add:	
Receipts	\$ 2,355,168.66
	\$ 2,355,168.66
Less:	
Accounts Payable	\$ (1,973,970.45)
Payroll Journals	\$ (2,201,305.76)
General/Federal Reimbursement	\$ (43,275.47)
	\$ (4,218,551.68)
Actual Munis Balance	\$ 15,950,601.04
BANK STATEMENT:	
Bank Balance at Close of Month:	
General Fund - Peoples	\$ 8,291,189.12
Construction - US Bank	\$ 6,451,680.09
Food Service - Farmers Bank	\$ 28,436.26
Payroll Account - Peoples	\$ 1,388,543.43
Debt Service - Cash w/Fiscal Agents	\$ 52,860.00
	\$ 16,212,708.90
Add:	
Deposits in Transit	\$ -
	\$ -
Less:	
Outstanding Checks - Payroll	\$ 242,765.44
Outstanding Checks - A/P	\$ 19,342.42
	\$ 262,107.86
Actual Bank Balance	\$ 15,950,601.04
Unreconciled Balance - Munis to Bank \$ -	

\$ (1,863,383.02)

CASH & INVESTMENTS BY FUND:		
ACCOUNT	DESCRIPTION	BALANCE
10-6101	General Fund	\$ 820,127.48
10-6102	Payroll Clearing Account	\$ 1,145,777.99
10-6139	Receivable from Food Service	\$ 22,388.48
20-6101	Special Revenue	\$ 11,221.11
21-6101	District Activity Fund	\$ 152,753.52
31-6101	Capital Outlay	\$ 130,617.02
32-6101	Building Fund	\$ 146,253.16
36-6101	Construction Fund	\$ 6,716,333.57
36-6111	Construction Fund Investments	\$ 6,451,680.09
40-6101	Debt Service	\$ (20,852.96)
40-6105	Debt Service - Fiscal Agent	\$ 52,860.00
51-6101	Food Service	\$ (79,836.90)
51-6111	Food Service Investments	\$ -
51-6130	Food Service - Owed to Gen Fund	\$ (157,450.36)
52-6101	Day Care	\$ 450,611.05
70-6101	Fiduciary Fund	\$ 108,197.79
Total Cash & Investments		\$ 15,950,601.04
Unreconciled Balance - Munis Balance Sheet VS. Bank \$ -		

Payroll Account Recon	
Bank Amount	\$ 1,388,543.43
Total Payroll O/S Checks	\$ (242,765.44)
Transfer	\$ -
Bank less O/S Checks	\$ 1,145,777.99
Munis Balance Sheet 6102	\$ 1,145,777.99
Interest	
Reverse Int added by Larry	
Fed Reim	
Transfer	
W/H Variances	
Deposit	
KPPA refund zfer frm PR to gen fund	
Adjusted Munis Bal Sheet	\$ 1,145,777.99
Variance	\$ -

DATE	TRANSFER AMOUNT	MUNIS JOURNAL
10/2/2024	\$ 1,110,871.64	\$ 1,326,238.74
10/2/2024	\$ (242,765.44)	\$ 215,367.10
10/16/2024	\$ 1,088,318.69	\$ 1,088,318.64
10/16/2024		\$ 214,663.65
10/30/2024	\$ 1,114,597.23	
TOTALS	\$ 3,313,787.56	\$ 2,844,588.13
	VARIANCE	\$ 469,199.43