

BOYD COUNTY SCHOOLS
BANK RECONCILIATION AND CASH BALANCES
NOVEMBER 2024

MUNIS:

Cash & Investments on Hand-Beginning of Month:

Cash & Investment Balance (Pulic from previous month's worksheet)	\$	15,950,601.04	
Other - List:	\$	-	\$ 15,950,601.04

Current Month Activity:

Add:

GCR Journals (Receipts)	\$	10,039,412.21	
Construction Acct Interest	\$	-	
SFS Interest	\$	-	
Payroll Interest	\$	-	
SFS Deposits not in Munis	\$	13,371.47	
	\$		\$ 10,052,783.68

Less:

Accounts Payable	\$	(4,973,077.87)	
Payroll Journals	\$	(3,370,209.84)	
General Transactions	\$	(48,408.12)	
	\$		\$ (8,391,695.83)

Actual Munis Balance \$ 17,611,688.89

BANK STATEMENT:

Bank Balance at Close of Month:

General Fund - People's	\$	11,781,460.46	
Construction - US Bank	\$	6,481,622.87	
Food Service - Farmers Bank	\$	8,667.68	
Payroll Account - Peoples	\$	549,511.97	
Debt Service - Cash w/Fiscal Agents	\$	52,860.00	\$ 18,874,122.98

Add:

Deposits in Transit			\$
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Less:

Outstanding Checks - Payroll	\$	520,753.50	
Outstanding Checks - A/P	\$	741,680.59	
	\$	-	\$ 1,262,434.09

Actual Bank Balance \$ 17,611,688.89

Unreconciled Balance - Munis to Bank \$ -

CASH & INVESTMENTS BY FUND:

ACCOUNT	DESCRIPTION	BALANCE
10-6101	General Fund	\$ 4,422,798.94
10-6102	Payroll Clearing Account	\$ 77,003.09
10-6139	Receivable from Food Service	\$ 18,938.19
20-6101	Special Revenue	\$ (803,972.76)
21-6101	District Activity Fund	\$ 147,737.19
31-6101	Capital Outlay	\$ 130,617.02
32-6101	Building Fund	\$ 2,139,253.16
36-6101	Construction Fund	\$ 4,757,112.70
36-6111	Construction Fund Investments	\$ 6,481,622.87
40-6101	Debt Service	\$ (101,394.84)
40-6105	Debt Service - Fiscal Agent	\$ 52,860.00
51-6101	Food Service	\$ (372,976.95)
51-6111	Food Service Investments	\$ 260,000.00
51-6130	Food Service - Owed to Gen Fund	\$ (154,100.07)
52-6101	Day Care	\$ 434,621.09
70-6101	Fiduciary Fund	\$ 108,197.79
	SFS Deposits not in Munis	\$ 13,371.47

Total Cash & Investments \$ 17,611,688.89

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

Payroll Account Recon	
Bank Amount	\$ 549,511.97
Total Payroll O/S Checks	\$ (520,753.50)
Dep in Transit-Fed Reim	\$ 48,244.62
Bank less O/S Checks	\$ 77,003.09
Munis Balance Sheet 6102	\$ 77,003.09
Manual Check	
Fed Reim	
Transfer	
W/H Variances	
Deposit	
Payroll Account Variance	
Adjusted Munis Bal Sheet	\$ 77,003.09
Variance	\$ -

XFER TO PR ACCT	BANK XFER AMOUNT	MUNIS JOURNALS
11/15/2024	\$ 1,133,346.66	\$ 1,133,346.66
11/15/2024	\$ (4,533.10)	\$ (4,533.10)
11/26/2024	\$ 1,169,974.15	\$ 1,169,974.15
		\$ -
		\$ -
		\$ -
TOTALS	\$ 2,298,787.71	\$ 2,298,787.71
	VARIANCE	\$ -