SIMPSON COUNTY SCHOOLS

Bank Reconciliation

For the Month Ending: February 28, 2019

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	$ 8,123,809.21	$ (226.01)	$ 8,123,583.20	$ 8,123,583.20
2	(92,275.87)	2.00	(92,273.87)	(92,273.87)
21	24,590.01		24,590.01	24,590.01
310	(11,011.76)		(11,011.76)	(11,011.76)
320	95,643.31		95,643.31	95,643.31
360	186,824.63		186,824.63	186,824.63
400	20.04		20.04	20.04
51	101,445.64	224.01	101,669.65	101,669.65
52	73,648.25		73,648.25	73,648.25
Committed Funds	684,444.92		684,444.92	684,444.92
	$ 9,187,138.38	$ -	$ 9,187,138.38	$ 9,187,138.38
			Fund 67	97,435.85
				$ 9,284,574.23

BANK BALANCES:

	FB&T
General Fund	$ -
Bond Acct - Accrued Interest	2.60
Bond Acct - Accrued Interest	10.00
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	3.41
Bond Acct - Accrued Interest	1.45
Bond Acct - Accrued Interest	2.58
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest, Payment	-
Ending Bank Balance	20.04

	Citizens First
General Fund	474,670.84
Holding Account	8,331,562.72
Tax Account	28,444.23
FSHS Phase II	6,071.74
2015 Roof Replaceme	43,626.56
2016 HVAC Replacem	23,777.99
Committed Funds	684,444.92
Funding Safety	6.43
	9,592,605.43

OTHER:

	-

BANKING ERRORS:

	-

O/S CHECKS:	
Accounts Payable	102,172.37
Payroll	275,110.72
State Tax Direct Deposits	28,204.00
Total Outstanding Checks	405,487.09
RECONCILED CASH	9,187,138.38
DIFFERENCE	$ - IN BALANCE

Amanda Spears **Date**

Jim Flynn **Date**

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank		
General Fund	$	1,929,452.08
State/Fed Tax Fund		.
Holding Account		-
Total Cleared Checks per Bank	$	1,929,452.08
Books		
Payroll	$	381,652.00
AP		1,547,800.08
Bond and Fund 51		
Total Cleared Checks per Book	$	1,929,452.08
Difference	**$**	**-**

AP Check Reconciliation

Prior Month Outstanding	$	1,144,721.41
Issued - Current Month		505,251.04
Cleared - Current Month		(1,547,800.08)
Current Month Oustanding AP Checks	$	102,172.37
Difference	**$**	**(0.00)**

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	$	270,910.69
Issued - Current Month		1,613,322.65
Cleared - Current Month		(381,652.00)
Direct Deposits		(1,227,470.62)
Current Month Oustanding Payroll	$	275,110.72
Difference	**$**	**-**

Receipts

Bank		
Holding Account	$	2,204,079.34
General Fund		964.12
Construction		140.64
Bonds		-
Fund 2		6.42
Tax Account		25.93
Committed Funds		1,310.12
	$	2,206,526.57
Books		
Fund 1	$	1,646,850.20
Fund 2		345,442.67
Fund 21		11,238.01
Fund 310		-
Fund 320		-
Fund 360		140.64
Fund 400		-
Fund 51		183,313.48
Fund 52		19,541.57
	$	2,206,526.57
Difference		-

Reconciliation - Bank

	10,514,817.60	beg bank balance
	2,206,526.57	receipts
	(1,929,452.08)	cleared checks
	(1,199,266.62)	cleared direct dep
$	9,592,625.47	end bank per calculation
$	9,592,625.47	ending bank balance
	-	**Difference**

INTEREST ALLOCATION

INTEREST INCOME 18,734.28

FUND	MUNIS CASH	INTEREST ALLOCATION
1	8,123,809.21	18,508.27
2	(92,275.87)	
162D	0.00	0.00
162E	903.71	2.00
310	(11,011.76)	
320	95,643.31	
360	186,824.63	
400	20.04	
51	101,445.64	224.01
52	73,648.25	
21	24,590.01	
	8,503,597.17	18,734.28

INTEREST INCOME ADJUSTMENT:	**Debit**	**Credit**
10-6101		226.01
110-1510	226.01	
20-6101	0.00	
220-1510-162D		0.00
20-6101	2.00	
220-1510-162E		2.00
51-6101	224.01	
510-1510		224.01
	452.02	452.02