

**SIMPSON COUNTY SCHOOLS**  
**Bank Reconciliation**  
**For the Month Ending: December 31, 2019**

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 9,071,072.47	\$ (146.44)	\$ 9,070,926.03	\$ 9,070,926.03
2	165,557.29	-	165,557.29	165,557.29
21	26,885.61		26,885.61	26,885.61
310	(22,809.93)		(22,809.93)	(22,809.93)
320	751,336.48		751,336.48	751,336.48
360	66,185.83		66,185.83	66,185.83
400	20.04		20.04	20.04
51	62,064.67	146.44	62,211.11	62,211.11
52	60,973.90		60,973.90	60,973.90
Committed Funds	475,188.09		475,188.09	475,188.09
	<u>\$ 10,656,474.45</u>	<u>\$ -</u>	<u>\$ 10,656,474.45</u>	<u>\$ 10,656,474.45</u>
			Fund 67	93,456.25
				<u>\$ 10,749,930.70</u>

**BANK BALANCES:**

	FB&T		Citizens First
General Fund	\$ -	General Fund	561,446.78
Bond Acct - Accrued Interest	2.60	Holding Account	9,992,713.16
Bond Acct - Accrued Interest	10.00	Tax Account	686.05
Bond Acct - Accrued Interest	-	Committed Funds	475,188.09
Bond Acct - Accrued Interest	3.41	Funding Safety	25.36
Bond Acct - Accrued Interest	1.45		<u>11,030,059.44</u>
Bond Acct - Accrued Interest	2.58		
Bond Acct - Accrued Interest	-		
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>20.04</u>		

**OTHER:**

FSHS Deposit	(4,082.45)
Returned Check - from FSHS Deposit	43.00
	<u>(4,039.45)</u>

**BANKING ERRORS:**

Stop Payment Fee - to be refunded	76.00
Stop Payment Fee - to be refunded	15.00
	<u>91.00</u>

**O/S CHECKS:**

Accounts Payable	24,425.48
Payroll	345,231.10
State Tax Direct Deposits	-
	<u>369,656.58</u>

Total Outstanding Checks 369,656.58

RECONCILED CASH 10,656,474.45

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

# MISCELLANEOUS RECONCILIATIONS

## Cleared Checks

<b>Bank</b>	
General Fund	\$ 1,059,466.97
State/Fed Tax Fund	
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 1,059,466.97</u>
<b>Books</b>	
Payroll	\$ 464,601.38
AP	594,865.59
Bond and Fund 51	
Total Cleared Checks per Book	<u>\$ 1,059,466.97</u>
<b>Difference</b>	<u>\$ -</u>

## AP Check Reconciliation

Prior Month Outstanding	\$ 112,457.21
Issued - Current Month	506,833.86
Cleared - Current Month	(594,865.59)
Current Month Outstanding AP Checks	<u>\$ 24,425.48</u>
<b>Difference</b>	<u>\$ -</u>

## Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 358,627.71
Issued - Current Month	1,709,919.28
Cleared - Current Month	(464,601.38)
Direct Deposits	(1,258,714.51)
Current Month Outstanding Payroll	<u>\$ 345,231.10</u>
<b>Difference</b>	<u>\$ -</u>

## Receipts

<b>Bank</b>	
Holding Account	\$ 2,853,745.27
General Fund	1,651.13
Construction	-
Bonds	-
Fund 2	0.06
Tax Account	114.15
Committed Funds	1,039.23
	<u>\$ 2,856,549.84</u>
<b>Books</b>	
Fund 1	\$ 2,045,913.31
Fund 2	585,193.81
Fund 21	37,710.57
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	169,103.10
Fund 52	18,629.05
	<u>\$ 2,856,549.84</u>
<b>Difference</b>	<u>-</u>

## Reconciliation - Bank

10,682,917.38	beg bank balance
2,856,549.84	receipts
(1,059,466.97)	cleared checks
(1,291,119.85)	cleared direct dep
(162,787.37)	transfer to BG EMSI
(91.00)	bank fee - to be refunded
4,039.45	FSHS Deposit, less returned check
38.00	refunded bank fee
<u>\$ 11,030,079.48</u>	end bank per calculation
<u>\$ 11,030,079.48</u>	ending bank balance
<u>-</u>	<b>Difference</b>

# INTEREST ALLOCATION

INTEREST INCOME 23,966.28

FUND	MUNIS CASH	INTEREST ALLOCATION
1	9,071,072.47	23,819.84
2	165,557.29	
162F	0.00	0.00
162E	0.00	0.00
310	(22,809.93)	
320	751,336.48	
360	66,185.83	
400	20.04	
51	62,064.67	146.44
52	60,973.90	
21	26,885.61	
	<u>10,181,286.36</u>	<u>23,966.28</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		146.44
110-1510	146.44	
20-6101	0.00	
220-1510-162F		0.00
20-6101	0.00	
220-1510-162E		0.00
51-6101	146.44	
510-1510		146.44
	<u>292.88</u>	<u>292.88</u>