

**SIMPSON COUNTY SCHOOLS**  
**Bank Reconciliation**  
**For the Month Ending: April 30, 2020**

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 8,220,895.64	\$ (235.46)	\$ 8,220,660.18	\$ 8,220,660.18
2	210,013.14	-	210,013.14	210,013.14
21	37,411.20		37,411.20	37,411.20
310	(102,664.20)		(102,664.20)	(102,664.20)
320	95,545.47		95,545.47	95,545.47
360	66,185.83		66,185.83	66,185.83
400	(3,850.43)		(3,850.43)	(3,850.43)
51	103,007.55	235.46	103,243.01	103,243.01
52	54,860.61		54,860.61	54,860.61
Committed Funds	479,138.53		479,138.53	479,138.53
	<u>\$ 9,160,543.34</u>	<u>\$ -</u>	<u>\$ 9,160,543.34</u>	<u>\$ 9,160,543.34</u>
			Fund 67	93,456.25
				<u>\$ 9,253,999.59</u>

**BANK BALANCES:**

	FB&T		Citizens First
Bond Acct - Accrued Interest	2.60	General Fund	730,664.53
Bond Acct - Accrued Interest	10.00	Holding Account	8,475,803.70
Bond Acct - Accrued Interest	-	Tax Account	27,796.50
Bond Acct - Accrued Interest	3.41	Committed Funds	479,138.53
Bond Acct - Accrued Interest	1.45	Funding Safety	5,062.66
Bond Acct - Accrued Interest	2.58		<u>9,718,465.92</u>
Bond Acct - Accrued Interest	-		
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>20.04</u>	Wire Account	<u>0.00</u>

**OTHER:**

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**BANKING ERRORS:**

Fees to be refunded - US Bank	-
	<u>-</u>

**O/S CHECKS:**

Accounts Payable	251,080.52
Payroll	279,823.92
State Tax Direct Deposits	27,038.18
Total Outstanding Checks	<u>557,942.62</u>

RECONCILED CASH 9,160,543.34

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

# MISCELLANEOUS RECONCILIATIONS

## Cleared Checks

<b>Bank</b>	
General Fund	\$ 855,278.89
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 855,278.89</u>
<b>Books</b>	
Payroll	\$ 446,243.59
AP	409,035.30
Bond and Fund 51	-
Total Cleared Checks per Book	<u>\$ 855,278.89</u>
<b>Difference</b>	<u>\$ -</u>

## AP Check Reconciliation

Prior Month Outstanding	\$ 161,529.43
Issued - Current Month	498,586.39
Cleared - Current Month	(409,035.30)
Current Month Outstanding AP Checks	<u>\$ 251,080.52</u>
<b>Difference</b>	<u>\$ -</u>

## Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 334,836.35
Issued - Current Month	1,562,403.89
Cleared - Current Month	(446,243.59)
Direct Deposits	(1,144,134.55)
o/s State Tax Direct Deposit	(27,038.18)
Current Month Outstanding Payroll	<u>\$ 279,823.92</u>
<b>Difference</b>	<u>\$ -</u>

## Receipts

<b>Bank</b>	
Holding Account	\$ 1,905,234.65
General Fund	940.29
Construction	-
Bonds	-
Fund 2	10.38
Tax Account	26.56
Committed Funds	982.51
	<u>\$ 1,907,194.39</u>
<b>Books</b>	
Fund 1	\$ 1,161,729.80
Fund 2	523,285.55
Fund 21	1,390.71
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	217,103.33
Fund 52	3,685.00
	<u>\$ 1,907,194.39</u>
<b>Difference</b>	<u>-</u>

## Reconciliation - Bank

9,835,705.01	beg bank balance
1,907,194.39	receipts
(855,278.89)	cleared checks
(1,144,134.55)	cleared direct dep
(25,000.00)	transfer to BG EMSI
-	
-	
-	
<u>\$ 9,718,485.96</u>	end bank per calculation
<u>\$ 9,718,485.96</u>	ending bank balance
<u>-</u>	<b>Difference</b>

INTEREST ALLOCATION
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INTEREST INCOME	19,991.67
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FUND	MUNIS CASH	INTEREST ALLOCATION
1	8,220,895.64	19,756.21
2	210,013.14	
162F	0.00	0.00
162E	0.00	0.00
310	(18,251.81)	
320	95,545.47	
360	66,185.83	
400	(3,850.43)	
51	103,007.55	235.46
52	54,860.61	
21	37,411.20	
	8,765,817.20	19,991.67

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		235.46
110-1510	235.46	
20-6101	0.00	
220-1510-162F		0.00
20-6101	0.00	
220-1510-162E		0.00
51-6101	235.46	
510-1510		235.46
	470.92	470.92