

**SIMPSON COUNTY SCHOOLS**  
**Bank Reconciliation**  
**For the Month Ending: September 30, 2023**

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 8,594,097.18	\$ (7,048.97)	\$ 8,587,048.21	\$ 8,587,048.21
2	327,011.02	264.95	327,275.97	327,275.97
21	59,990.92		59,990.92	59,990.92
310	89,959.09		89,959.09	89,959.09
320	(579,912.51)		(579,912.51)	(579,912.51)
360	11,291,057.61		11,291,057.61	11,291,057.61
400	20.04		20.04	20.04
51	1,446,144.44	6,784.02	1,452,928.46	1,452,928.46
Committed Funds	87,520.90		87,520.90	87,520.90
	<u>\$ 21,315,888.69</u>	<u>\$ -</u>	<u>\$ 21,315,888.69</u>	<u>\$ 21,315,888.69</u>
			Fund 67	151,659.38
				<u>\$ 21,467,548.07</u>
<b>BANK BALANCES:</b>	<b>FB&amp;T</b>			<b>Citizens First</b>
Bond Acct - Accrued Interest	2.60		General Fund	2,329,096.65
Bond Acct - Accrued Interest	10.00		Holding Account	20,449,777.90
Bond Acct - Accrued Interest	-		Tax Account	32,594.93
Bond Acct - Accrued Interest	3.41		Committed Funds	87,520.90
Bond Acct - Accrued Interest	1.45		Merchant Account	0.00
Bond Acct - Accrued Interest	2.58		SCS Donations	63.60
Bond Acct - Accrued Interest	-			<u>22,899,053.98</u>
Bond Acct - Accrued Interest, Payment	-			
Ending Bank Balance	<u>20.04</u>		<b>US Bank</b>	
			Wire Account	<u>155.00</u>
<b>OTHER:</b>				
School Funds Online	174.84			
	<u>174.84</u>			
<b>BANKING ERRORS:</b>				
	<u>-</u>			
<b>O/S CHECKS:</b>				
Accounts Payable	1,319,357.96			
Payroll	233,802.31			
State Tax Direct Deposits	30,354.90			
Total Outstanding Checks	<u>1,583,515.17</u>			
RECONCILED CASH	<u>21,315,888.69</u>			
DIFFERENCE	<u>\$ -</u>	IN BALANCE		

Amanda Spears

Date

Tim Schlosser

Date

# MISCELLANEOUS RECONCILIATIONS

## Cleared Checks

<b>Bank</b>	
General Fund	\$ 2,281,964.92
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 2,281,964.92</u>
<b>Books</b>	
Payroll	\$ 444,665.67
AP	1,837,299.25
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 2,281,964.92</u>
<b>Difference</b>	<u>\$ -</u>

## AP Check Reconciliation

Prior Month Outstanding	\$ 517,782.92
Issued - Current Month	2,638,874.29
Cleared - Current Month	(1,837,299.25)
Current Month Outstanding AP Checks	<u>\$ 1,319,357.96</u>
<b>Difference</b>	<u>\$ -</u>

## Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 308,742.70
Issued - Current Month	1,841,709.23
Cleared - Current Month	(444,665.67)
Direct Deposits	(1,441,629.05)
o/s State Tax Direct Deposit	(30,354.90)
Void Check	-
Current Month Outstanding Payroll	<u>\$ 233,802.31</u>
<b>Difference</b>	<u>\$ -</u>

## Receipts

<b>Bank</b>	
Holding Account	\$ 1,538,979.34
US Bank	-
General Fund	7,202.88
Construction	-
Bonds	-
Merchant Account	-
Tax Account	62.12
Committed Funds	346.31
	<u>\$ 1,546,590.65</u>
<b>Books</b>	
Fund 1	\$ 1,064,197.58
Fund 2	288,932.83
Fund 21	65,704.33
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	126,592.63
Outstanding Deposit	1,338.12
Outstanding Deposit	(174.84)
	<u>\$ 1,546,590.65</u>
<b>Difference</b>	<u>-</u>

## Reconciliation - Bank

25,181,232.34	beg bank balance
1,546,590.65	receipts
(2,281,964.92)	cleared checks
(1,441,629.05)	cleared direct dep
(105,000.00)	transfer to BG EMSI
-	
<u>\$ 22,899,229.02</u>	end bank per calculation
<u>\$ 22,899,229.02</u>	ending bank balance
<u>-</u>	<b>Difference</b>

# INTEREST ALLOCATION

INTEREST INCOME

99,119.64

FUND	MUNIS CASH	INTEREST ALLOCATION
1	8,594,097.18	92,070.67
2	327,011.02	
162K	0.00	0.00
162J	56,478.36	264.95
310	89,959.09	
320	(579,912.51)	
360	11,291,057.61	
400	20.04	
51	1,446,144.44	6,784.02
21	59,990.92	
	<u>21,284,846.15</u>	<u>99,119.64</u>

INTEREST INCOME ADJUSTMENT:

	Debit	Credit
10-6101		7,048.97
110-1510	7,048.97	
20-6101	0.00	
220-1510-162K		0.00
20-6101	264.95	
220-1510-162J		264.95
51-6101	6,784.02	
510-1510		6,784.02
	<u>14,097.94</u>	<u>14,097.94</u>