

**SIMPSON COUNTY SCHOOLS**  
**Bank Reconciliation**  
**For the Month Ending: March 31, 2025**

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED		CASH PER BALANCE SHEET
			MUNIS CASH	CASH	
1	\$ 15,566,325.93	\$ (5,670.51)	\$ 15,560,655.42	\$ 15,560,655.42	
2	315,675.40	234.45	315,909.85		315,909.85
21	50,506.91		50,506.91		50,506.91
310	(130,492.27)		(130,492.27)		(130,492.27)
320	(216,805.27)		(216,805.27)		(216,805.27)
360	5,763,056.59		5,763,056.59		5,763,056.59
400			-		-
51	1,485,626.72	5,436.06	1,491,062.78		1,491,062.78
Committed Funds	93,934.06		93,934.06		93,934.06
	<u>\$ 22,927,828.07</u>	<u>\$ -</u>	<u>\$ 22,927,828.07</u>	<u>\$ 22,927,828.07</u>	
			Fund 67	124,353.82	
				<u>\$ 23,052,181.89</u>	

**BANK BALANCES:**

	FB&T	Citizens First
Bond Acct - Accrued Interest	-	1,414,903.96
Bond Acct - Accrued Interest	-	22,145,595.02
Bond Acct - Accrued Interest	-	31,746.52
Bond Acct - Accrued Interest	-	Committed Funds 93,934.06
Bond Acct - Accrued Interest	-	Merchant Account 0.00
Bond Acct - Accrued Interest	-	SCS Donations 939.98
Bond Acct - Accrued Interest	-	<u>23,687,119.54</u>
Bond Acct - Accrued Interest, Payment	-	
Ending Bank Balance	<u>-</u>	

**OTHER:**

School Funds Online - DIT	
School Funds Online - Donations	
Returned ACH	(42.69)
	<u>(42.69)</u>

**BANKING ERRORS:**

	<u>-</u>
	<u>-</u>

**O/S CHECKS:**

Accounts Payable	467,254.23
Payroll	140,911.79
State Tax Direct Payment	27,916.81
KRS Direct Payment	-
KTRS Direct Payment	123,165.95
Total Outstanding Checks	<u>759,248.78</u>

RECONCILED CASH	<u>22,927,828.07</u>
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DIFFERENCE	<u>\$ -</u>	IN BALANCE
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Amanda Spears

Date

Tim Schlosser

Date

## MISCELLANEOUS RECONCILIATIONS

### Cleared Checks

#### Bank

General Fund	\$ 1,233,459.99
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u><u>\$ 1,233,459.99</u></u>

#### Books

Payroll	\$ 344,601.40
AP	888,858.59
General Entry - Service Charge	-
Total Cleared Checks per Book	<u><u>\$ 1,233,459.99</u></u>

#### Difference

	<u><u>\$ -</u></u>
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### Receipts

#### Bank

Holding Account	\$ 1,958,707.09
US Bank	-
General Fund	4,204.35
Construction	-
Donations	0.04
Merchant Account	-
Tax Account	155.87
Committed Funds	318.04
	<u><u>\$ 1,963,385.39</u></u>

#### Books

Fund 1	\$ 1,326,529.97
Fund 2	415,296.74
Fund 21	21,222.31
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	196,507.87
Outstanding Deposit	3,828.50
Outstanding Deposit	- Prior Month,cleared
Outstanding donations	- Current Month
Outstanding donations	- Prior Month,cleared
	<u><u>\$ 1,963,385.39</u></u>

#### Difference

	<u><u>\$ -</u></u>
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### AP Check Reconciliation

Prior Month Outstanding	\$ 439,479.32
Issued - Current Month	916,633.50
Cleared - Current Month	(888,858.59)
Current Month Outstanding AP Checks	<u><u>\$ 467,254.23</u></u>
Difference	<u><u>\$ -</u></u>

### Reconciliation - Bank

24,487,786.84 beg bank balance

1,963,385.39 receipts

(1,233,459.99) cleared checks

(1,530,592.70) cleared direct dep

### Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 85,302.07
Issued - Current Month	1,929,889.42
Cleared - Current Month	(344,601.40)
Direct Deposits, less py outstanding	(1,378,595.54)
o/s State Tax Direct Payment	(27,916.81)
o/s KRS Direct Payment	-
o/s KTRS Direct Payment	(123,165.95)
Current Month Outstanding Payroll	<u><u>\$ 140,911.79</u></u>
Difference	<u><u>\$ 0.00</u></u>

\$ 23,687,119.54	end bank per calculation
\$ 23,687,119.54	ending bank balance
-	<b>Difference</b>

### INTEREST ALLOCATION

INTEREST INCOME 83,246.96

	FUND	MUNIS CASH	INTEREST ALLOCATION
1		15,566,325.93	77,576.45
2		315,675.40	
162K		0.00	0.00
162L		64,071.78	234.45
310		(130,492.27)	
320		(216,805.27)	
360		5,763,056.59	
400		0.00	
51		1,485,626.72	5,436.06
21		50,506.91	
		22,897,965.79	83,246.96

	Debit	Credit
INTEREST INCOME ADJUSTMENT:		
10-6101		5,670.51
110-1510	5,670.51	
20-6101	0.00	
220-1510-162K		0.00
20-6101		234.45
220-1510-162L		234.45
51-6101		5,436.06
510-1510		5,436.06
	11,341.02	11,341.02