

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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 12,227,631.19	\$ (5,454.50)	\$ 12,222,176.69	\$ 12,222,176.69
2	275,433.38	92.31	275,525.69	275,525.69
21	102,212.62		102,212.62	102,212.62
310	145,882.68		145,882.68	145,882.68
320	231,034.68		231,034.68	231,034.68
360	5,202,208.95		5,202,208.95	5,202,208.95
400	(973,631.58)		(973,631.58)	(973,631.58)
51	1,407,784.61	5,362.19	1,413,146.80	1,413,146.80
Committed Funds	95,196.25		95,196.25	95,196.25
	<u>\$ 18,713,752.78</u>	<u>\$ -</u>	<u>\$ 18,713,752.78</u>	<u>\$ 18,713,752.78</u>
			Fund 67	113,943.44
				<u>\$ 18,827,696.22</u>

**BANK BALANCES:**

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	2,023,385.72
Bond Acct - Accrued Interest	-	Holding Account	17,936,183.40
Bond Acct - Accrued Interest	-	Tax Account	9,921.64
Bond Acct - Accrued Interest	-	Committed Funds	95,196.25
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	952.54
Bond Acct - Accrued Interest	-		<u>20,065,639.55</u>
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>-</u>		

**OTHER:**

School Funds Online - DIT	74.09
School Funds Online - Donations	
Returned ACH	
	<u>74.09</u>

**BANKING ERRORS:**

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**O/S CHECKS:**

Accounts Payable	1,216,092.78
Payroll	67,920.42
State Tax Direct Payment	5,723.14
KY Deferred Comp	
KRS Direct Payment	50,743.35
KTRS Direct Payment	11,481.17
Total Outstanding Checks	<u>1,351,960.86</u>

RECONCILED CASH 18,713,752.78

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

## MISCELLANEOUS RECONCILIATIONS

### Cleared Checks

#### **Bank**

General Fund	\$ 2,668,947.40
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u><u>\$ 2,668,947.40</u></u>

#### **Books**

Payroll	\$ 180,268.34
AP	2,488,679.06
General Entry - Service Charge	-
Total Cleared Checks per Book	<u><u>\$ 2,668,947.40</u></u>

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

#### **Bank**

Holding Account	\$ 1,960,995.09
US Bank	-
General Fund	5,919.31
Construction	-
Donations	0.04
Merchant Account	-
Tax Account	43.27
Committed Funds	322.31
	<u><u>\$ 1,967,280.02</u></u>

#### **Books**

Fund 1	\$ 1,315,801.86
Fund 2	247,056.33
Fund 21	19,261.03
Fund 310	138,500.00
Fund 320	204,638.00
Fund 360	-
Fund 400	-
Fund 51	42,096.89

Outstanding Deposit	-	Prior Month,cleared
Outstanding Deposit	(74.09)	Current Month
Outstanding donations	-	Prior Month,cleared
Outstanding donations	-	Current Month
	<u><u>\$ 1,967,280.02</u></u>	

<b>Difference</b>	<u><u>-</u></u>
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### AP Check Reconciliation

Prior Month Outstanding	\$ 556,033.90
Issued - Current Month	3,148,737.94
Cleared - Current Month	(2,488,679.06)
Current Month Outstanding AP Checks	<u><u>\$ 1,216,092.78</u></u>
<b>Difference</b>	<u><u>\$ -</u></u>

### Reconciliation - Bank

21,546,059.64	beg bank balance
1,967,280.02	receipts
(2,668,947.40)	cleared checks
(778,752.71)	cleared direct dep

<u>\$ 20,065,639.55</u>	end bank per calculation
<u>\$ 20,065,639.55</u>	ending bank balance
<u>-</u>	<b>Difference</b>

### Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 234,845.50
Issued - Current Month	417,405.39
Cleared - Current Month	(180,268.34)
Direct Deposits, less py outstanding	(336,114.47)
o/s State Tax Direct Payment	(5,723.14)
KY Deferred Comp	-
o/s KRS Direct Payment	(50,743.35)
o/s KTRS Direct Payment	(11,481.17)
Current Month Outstanding Payroll	<u><u>\$ 67,920.42</u></u>
<b>Difference</b>	<u><u>\$ -</u></u>

# INTEREST ALLOCATION

INTEREST INCOME 70,648.11

FUND	MUNIS CASH	INTEREST ALLOCATION
1	12,227,631.19	65,193.61
2	275,433.38	
162M	0.00	0.00
162L	24,235.41	92.31
310	145,882.68	
320	231,034.68	
360	5,202,208.95	
400	(973,631.58)	
51	1,407,784.61	5,362.19
21	102,212.62	
	<u>18,642,791.94</u>	<u>70,648.11</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		5,454.50
110-1510	5,454.50	
20-6101	0.00	
220-1510-162M		0.00
20-6101	92.31	
220-1510-162L		92.31
51-6101	5,362.19	
510-1510		5,362.19
	<u>10,909.00</u>	<u>10,909.00</u>