

SIMPSON COUNTY SCHOOLS
Bank Reconciliation
For the Month Ending: September 30, 2025

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 10,596,379.10	\$ (4,025.93)	\$ 10,592,353.17	\$ 10,592,353.17
2	115,054.03	-	115,054.03	115,054.03
21	95,973.22		95,973.22	95,973.22
310	79,709.43		79,709.43	79,709.43
320	(885,823.65)		(885,823.65)	(885,823.65)
360	13,760,839.79		13,760,839.79	13,760,839.79
400	(22,709.13)		(22,709.13)	(22,709.13)
51	1,104,316.61	4,025.93	1,108,342.54	1,108,342.54
Committed Funds	-		-	-
	<u>\$ 24,843,739.40</u>	<u>\$ -</u>	<u>\$ 24,843,739.40</u>	<u>\$ 24,843,739.40</u>
			Fund 67	113,943.44
				<u>\$ 24,957,682.84</u>

BANK BALANCES:

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	1,687,511.50
Bond Acct - Accrued Interest	-	Holding Account	23,886,917.07
Bond Acct - Accrued Interest	-	Tax Account	35,040.10
Bond Acct - Accrued Interest	-	Committed Funds	0.00
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	952.62
Bond Acct - Accrued Interest	-		<u>25,610,421.29</u>
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>-</u>		

OTHER:

School Funds Online - DIT	-
Bank Fee, to be refunded	20.00
	<u>20.00</u>

BANKING ERRORS:

-

O/S CHECKS:

Accounts Payable	355,211.15
Payroll	128,372.92
State Tax Direct Payment	30,662.48
KY Deferred Comp	5,538.17
KRS Direct Payment	115,838.79
KTRS Direct Payment	131,078.38
Total Outstanding Checks	<u>766,701.89</u>

RECONCILED CASH 24,843,739.40

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank	
General Fund	\$ 2,669,991.77
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 2,669,991.77</u>
Books	
Payroll	\$ 93,459.20
AP	2,576,532.57
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 2,669,991.77</u>
Difference	<u>\$ -</u>

AP Check Reconciliation

Prior Month Outstanding	\$ 839,063.31
Issued - Current Month	2,092,680.41
Cleared - Current Month	(2,576,532.57)
Current Month Outstanding AP Checks	<u>\$ 355,211.15</u>
Difference	<u>\$ -</u>

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 83,688.32
Issued - Current Month	2,181,769.55
Cleared - Current Month	(93,459.20)
Direct Deposits, less py outstanding	(1,760,507.93)
o/s State Tax Direct Payment	(30,662.48)
KY Deferred Comp	(5,538.17)
o/s KRS Direct Payment	(115,838.79)
o/s KTRS Direct Payment	(131,078.38)
Current Month Outstanding Payroll	<u>\$ 128,372.92</u>
Difference	<u>\$ (0.00)</u>

Receipts

Bank	
Holding Account	\$ 13,251,671.00
US Bank	-
General Fund	6,263.74
Construction	-
Donations	0.04
Merchant Account	-
Tax Account	119.39
Committed Funds	-
	<u>\$ 13,258,054.17</u>
Books	
Fund 1	\$ 1,464,003.50
Fund 2	140,125.16
Fund 21	71,335.40
Fund 310	-
Fund 320	-
Fund 360	11,407,458.10
Fund 400	-
Fund 51	175,025.93
Outstanding Deposit	106.08
Outstanding Deposit	-
Outstanding donations	-
Outstanding donations	-
	<u>\$ 13,258,054.17</u>
Difference	<u>-</u>

Reconciliation - Bank

17,057,850.23	beg bank balance
13,258,054.17	receipts
(2,669,991.77)	cleared checks
(2,038,971.34)	cleared direct dep
3,500.00	check cleared, not SCBOE refunded
(20.00)	bank fee, to be refunded
<u>\$ 25,610,421.29</u>	end bank per calculation
<u>\$ 25,610,421.29</u>	ending bank balance
<u>-</u>	Difference

INTEREST ALLOCATION

INTEREST INCOME 90,242.12

FUND	MUNIS CASH	INTEREST ALLOCATION
1	10,596,379.10	86,216.19
2	115,054.03	
162M	0.00	0.00
162L	0.00	0.00
310	79,709.43	
320	(885,823.65)	
360	13,760,839.79	
400	(22,709.13)	
51	1,104,316.61	4,025.93
21	95,973.22	
	<u>24,843,739.40</u>	<u>90,242.12</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		4,025.93
110-1510	4,025.93	
20-6101	0.00	
220-1510-162M		0.00
20-6101	0.00	
220-1510-162L		0.00
51-6101	4,025.93	
510-1510		4,025.93
	<u>8,051.86</u>	<u>8,051.86</u>