

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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 10,069,142.02	\$ (4,197.14)	\$ 10,064,944.88	\$ 10,064,944.88
2	(6,527.82)	-	(6,527.82)	(6,527.82)
21	99,170.01		99,170.01	99,170.01
310	79,709.43		79,709.43	79,709.43
320	(885,823.65)		(885,823.65)	(885,823.65)
360	11,973,079.59		11,973,079.59	11,973,079.59
400	(22,709.13)		(22,709.13)	(22,709.13)
51	1,149,999.21	4,197.14	1,154,196.35	1,154,196.35
Committed Funds	-		-	-
	<u>\$ 22,456,039.66</u>	<u>\$ -</u>	<u>\$ 22,456,039.66</u>	<u>\$ 22,456,039.66</u>
			Fund 67	113,943.44
				<u>\$ 22,569,983.10</u>

BANK BALANCES:

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	2,925,062.05
Bond Acct - Accrued Interest	-	Holding Account	21,376,291.04
Bond Acct - Accrued Interest	-	Tax Account	34,808.79
Bond Acct - Accrued Interest	-	Committed Funds	0.00
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	971.79
Bond Acct - Accrued Interest	-		<u>24,337,133.67</u>
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>-</u>		

OTHER:

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

BANKING ERRORS:

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O/S CHECKS:

Accounts Payable	1,634,459.53
Payroll	86,362.05
State Tax Direct Payment	30,330.81
KY Deferred Comp	-
KRS Direct Payment	-
KTRS Direct Payment	129,941.62
Total Outstanding Checks	<u>1,881,094.01</u>

RECONCILED CASH 22,456,039.66

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank

General Fund	\$ 1,466,947.34
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 1,466,947.34</u>

Books

Payroll	\$ 138,789.24
AP	1,328,158.10
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 1,466,947.34</u>

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

Bank

Holding Account	\$ 2,248,163.69
US Bank	-
General Fund	5,544.99
Construction	-
Donations	19.17
Merchant Account	-
Tax Account	100.36
Committed Funds	-
	<u>\$ 2,253,828.21</u>

Books

Fund 1	\$ 1,521,363.96
Fund 2	392,020.69
Fund 21	47,095.37
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	293,348.19

Outstanding Deposit	-	Prior Month,cleared
Outstanding Deposit	-	Current Month
Outstanding donations	-	Prior Month,cleared
Outstanding donations	-	Current Month
	<u>\$ 2,253,828.21</u>	

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

Prior Month Outstanding	\$ 355,211.15
Issued - Current Month	2,607,406.48
Cleared - Current Month	(1,328,158.10)
Current Month Outstanding AP Checks	<u>\$ 1,634,459.53</u>
Difference	<u>\$ -</u>

Reconciliation - Bank

25,610,421.29	beg bank balance
2,253,828.21	receipts
(1,466,947.34)	cleared checks
(2,060,188.49)	cleared direct dep
20.00	bank fee, to be refunded

\$ 24,337,133.67	end bank per calculation
\$ 24,337,133.67	ending bank balance
-	Difference

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 128,372.92
Issued - Current Month	2,034,121.47
Cleared - Current Month	(138,789.24)
Direct Deposits, less py outstanding	(1,777,070.67)
o/s State Tax Direct Payment	(30,330.81)
KY Deferred Comp	-
o/s KRS Direct Payment	-
o/s KTRS Direct Payment	(129,941.62)
Current Month Outstanding Payroll	<u>\$ 86,362.05</u>
Difference	<u>\$ 0.00</u>

INTEREST ALLOCATION

INTEREST INCOME 81,659.49

FUND	MUNIS CASH	INTEREST ALLOCATION
1	10,069,142.02	77,462.35
2	(6,527.82)	
162M	0.00	0.00
162L	0.00	0.00
310	79,709.43	
320	(885,823.65)	
360	11,973,079.59	
400	(22,709.13)	
51	1,149,999.21	4,197.14
21	99,170.01	
	<u>22,456,039.66</u>	<u>81,659.49</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		4,197.14
110-1510	4,197.14	
20-6101	0.00	
220-1510-162M		0.00
20-6101	0.00	
220-1510-162L		0.00
51-6101	4,197.14	
510-1510		4,197.14
	<u>8,394.28</u>	<u>8,394.28</u>