

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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 8,480,192.09	\$ (3,542.60)	\$ 8,476,649.49	\$ 8,476,649.49
2	128,615.59	-	128,615.59	128,615.59
21	86,941.45		86,941.45	86,941.45
310	79,709.43		79,709.43	79,709.43
320	(908,532.78)		(908,532.78)	(908,532.78)
360	10,790,251.96		10,790,251.96	10,790,251.96
400	-		-	-
51	1,110,691.82	3,542.60	1,114,234.42	1,114,234.42
Committed Funds	-		-	-
	<u>\$ 19,767,869.56</u>	<u>\$ -</u>	<u>\$ 19,767,869.56</u>	<u>\$ 19,767,869.56</u>
			Fund 67	113,943.44
				<u>\$ 19,881,813.00</u>

BANK BALANCES:

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	2,867,551.69
Bond Acct - Accrued Interest	-	Holding Account	18,814,208.87
Bond Acct - Accrued Interest	-	Tax Account	49,371.52
Bond Acct - Accrued Interest	-	Committed Funds	0.00
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	971.83
Bond Acct - Accrued Interest	-		<u>21,732,103.91</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:

-

O/S CHECKS:

Accounts Payable	1,529,693.85
Payroll	90,577.42
State Tax Direct Payment	44,806.97
KY Deferred Comp	-
KRS Direct Payment	166,745.00
KTRS Direct Payment	132,411.11
Total Outstanding Checks	<u>1,964,234.35</u>

RECONCILED CASH 19,767,869.56

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank	
General Fund	\$ 2,351,601.98
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u><u>\$ 2,351,601.98</u></u>

Books

Payroll	\$ 96,197.47
AP	2,255,404.51
General Entry - Service Charge	-
Total Cleared Checks per Book	<u><u>\$ 2,351,601.98</u></u>

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

Bank

Holding Account	\$ 2,143,288.28
US Bank	-
General Fund	5,826.03
Construction	-
Donations	0.04
Merchant Account	-
Tax Account	86.57
Committed Funds	-
	<u><u>\$ 2,149,200.92</u></u>

Books

Fund 1	\$ 1,408,718.17
Fund 2	480,097.89
Fund 21	34,331.06
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	226,053.80

Outstanding Deposit	-	Prior Month,cleared
Outstanding Deposit	-	Current Month
Outstanding donations	-	Prior Month,cleared
Outstanding donations	-	Current Month
	<u><u>\$ 2,149,200.92</u></u>	

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

Prior Month Outstanding	\$ 1,634,459.53
Issued - Current Month	2,150,638.83
Cleared - Current Month	(2,255,404.51)
Current Month Outstanding AP Checks	<u><u>\$ 1,529,693.85</u></u>

Difference	<u><u>\$ -</u></u>
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Reconciliation - Bank

24,337,133.67	beg bank balance
2,149,200.92	receipts
(2,351,601.98)	cleared checks
(2,402,628.70)	cleared direct dep
-	bank fee, to be refunded

<u>\$ 21,732,103.91</u>	end bank per calculation
<u>\$ 21,732,103.91</u>	ending bank balance
<u>-</u>	Difference

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 86,362.05
Issued - Current Month	2,686,732.19
Cleared - Current Month	(96,197.47)
Direct Deposits, less py outstanding	(2,242,356.27)
o/s State Tax Direct Payment	(44,806.97)
KY Deferred Comp	-
o/s KRS Direct Payment	(166,745.00)
o/s KTRS Direct Payment	(132,411.11)
Current Month Outstanding Payroll	<u><u>\$ 90,577.42</u></u>

Difference	<u><u>\$ (0.00)</u></u>
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INTEREST ALLOCATION

INTEREST INCOME 62,849.99

FUND	MUNIS CASH	INTEREST ALLOCATION
1	8,480,192.09	59,307.39
2	128,615.59	
162M	0.00	0.00
162L	0.00	0.00
310	79,709.43	
320	(908,532.78)	
360	10,790,251.96	
400	0.00	
51	1,110,691.82	3,542.60
21	86,941.45	
	<u>19,767,869.56</u>	<u>62,849.99</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		3,542.60
110-1510	3,542.60	
20-6101	0.00	
220-1510-162M		0.00
20-6101	0.00	
220-1510-162L		0.00
51-6101	3,542.60	
510-1510		3,542.60
	<u>7,085.20</u>	<u>7,085.20</u>