

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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED		CASH PER BALANCE SHEET
			MUNIS CASH	CASH	
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	-	2,867,551.69
Bond Acct - Accrued Interest	-	18,814,208.87
Bond Acct - Accrued Interest	-	49,371.52
Bond Acct - Accrued Interest	-	0.00
Bond Acct - Accrued Interest	-	0.00
Bond Acct - Accrued Interest	-	971.83
Bond Acct - Accrued Interest	-	
Bond Acct - Accrued Interest, Payment	-	
Ending Bank Balance	<u>-</u>	<u>21,732,103.91</u>

**OTHER:**

School Funds Online - DIT	-
Bank Fee, to be refunded	-

**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	<u>19,767,869.56</u>
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DIFFERENCE	\$ -	IN BALANCE
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Amanda Spears

Date

Tim Schlosser

Date

## MISCELLANEOUS RECONCILIATIONS

### Cleared Checks

<b>Bank</b>	
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>	<u><u>-</u></u>
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### Receipts

<b>Bank</b>	
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>
<b>Books</b>	
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>
<b>Difference</b>	-

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

### 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

### 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>
<b>Difference</b>	<u><u>\$</u></u> <u><u>(0.00)</u></u>

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

### 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	
		19,767,869.56	62,849.99

	Debit	Credit
INTEREST INCOME ADJUSTMENT:		
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
	7,085.20	7,085.20