

SIMPSON COUNTY SCHOOLS
Bank Reconciliation
For the Month Ending: January 31, 2026

FUND	MUNIS		ADJUSTED		CASH PER BALANCE SHEET
	CASH	INTEREST ALLOCATION	MUNIS CASH		
1	\$ 16,550,287.30	\$ (3,428.54)	\$ 16,546,858.76	\$	16,546,858.76
2	13,484.29	-	13,484.29		13,484.29
21	99,260.35		99,260.35		99,260.35
310	79,709.43		79,709.43		79,709.43
320	1,788,571.22		1,788,571.22		1,788,571.22
360	7,953,236.32		7,953,236.32		7,953,236.32
400	(587,741.66)		(587,741.66)		(587,741.66)
51	1,141,193.02	3,428.54	1,144,621.56		1,144,621.56
Committed Funds	-		-		-
	<u>\$ 27,038,000.27</u>	<u>\$ -</u>	<u>\$ 27,038,000.27</u>		<u>\$ 27,038,000.27</u>
				Fund 67	113,943.44
					<u>\$ 27,151,943.71</u>

BANK BALANCES:

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	3,718,416.06
Bond Acct - Accrued Interest	-	Holding Account	25,880,961.85
Bond Acct - Accrued Interest	-	Tax Account	31,850.37
Bond Acct - Accrued Interest	-	Committed Funds	0.00
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	971.91
Bond Acct - Accrued Interest	-		<u>29,632,200.19</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:

	<u>-</u>
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O/S CHECKS:

Accounts Payable	2,220,273.64
Payroll	91,410.89
State Tax Direct Payment	27,096.90
KY Deferred Comp	6327.69
KRS Direct Payment	117,922.82
KTRS Direct Payment	131,167.98
Total Outstanding Checks	<u>2,594,199.92</u>

RECONCILED CASH 27,038,000.27

DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank	
General Fund	\$ 1,970,036.42
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 1,970,036.42</u>

Books	
Payroll	\$ 161,917.22
AP	1,808,119.20
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 1,970,036.42</u>

Difference \$ -

Receipts

Bank	
Holding Account	\$ 4,991,950.57
US Bank	-
General Fund	5,385.14
Construction	-
Donations	0.04
Merchant Account	-
Tax Account	82.84
Committed Funds	-
	<u>\$ 4,997,418.59</u>
Books	
Fund 1	\$ 4,305,667.53
Fund 2	461,842.20
Fund 21	23,682.77
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	206,226.09
Outstanding Deposit	-
Outstanding Deposit	-
Outstanding donations	-
Outstanding donations	-
	<u>\$ 4,997,418.59</u>
Difference	<u>-</u>

AP Check Reconciliation

Prior Month Outstanding	\$ 1,040,457.68
Issued - Current Month	2,987,935.16
Cleared - Current Month	<u>(1,808,119.20)</u>
Current Month Outstanding AP Checks	<u>\$ 2,220,273.64</u>
Difference	<u>\$ -</u>

Reconciliation - Bank

28,654,662.17	beg bank balance
4,997,418.59	receipts
(1,970,036.42)	cleared checks
(2,049,844.15)	cleared direct dep
<u>\$ 29,632,200.19</u>	end bank per calculation
<u>\$ 29,632,200.19</u>	ending bank balance
<u>-</u>	Difference

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 151,631.75
Issued - Current Month	2,151,549.86
Cleared - Current Month	(161,917.22)
Direct Deposits, less py outstanding	(1,767,338.11)
o/s State Tax Direct Payment	(27,096.90)
KY Deferred Comp	(6,327.69)
o/s KRS Direct Payment	(117,922.82)
o/s KTRS Direct Payment	(131,167.98)
Current Month Outstanding Payroll	<u>\$ 91,410.89</u>
Difference	<u>\$ (0.00)</u>

INTEREST ALLOCATION

INTEREST INCOME **80,988.13**

FUND	MUNIS CASH	INTEREST ALLOCATION
1	16,550,287.30	77,559.59
2	13,484.29	
162M	0.00	0.00
162L	0.00	0.00
310	79,709.43	
320	1,788,571.22	
360	7,953,236.32	
400	(587,741.66)	
51	1,141,193.02	3,428.54
21	99,260.35	
	<u>27,038,000.27</u>	<u>80,988.13</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		3,428.54
110-1510	3,428.54	
20-6101	0.00	
220-1510-162M		0.00
20-6101	0.00	
220-1510-162L		0.00
51-6101	3,428.54	
510-1510		3,428.54
	<u>6,857.08</u>	<u>6,857.08</u>