

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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 15,725,981.44	\$ (3,229.63)	\$ 15,722,751.81	\$ 15,722,751.81
2	348,022.08	27.55	348,049.63	348,049.63
21	110,923.98		110,923.98	110,923.98
310	(52,602.26)		(52,602.26)	(52,602.26)
320	1,333,141.25		1,333,141.25	1,333,141.25
360	5,822,867.67		5,822,867.67	5,822,867.67
400	-		-	-
51	1,003,613.65	3,202.08	1,006,815.73	1,006,815.73
Committed Funds	-		-	-
	<u>\$ 24,291,947.81</u>	<u>\$ -</u>	<u>\$ 24,291,947.81</u>	<u>\$ 24,291,947.81</u>
			Fund 67	113,943.44
				<u>\$ 24,405,891.25</u>

**BANK BALANCES:**

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	2,678,300.56
Bond Acct - Accrued Interest	-	Holding Account	23,110,300.70
Bond Acct - Accrued Interest	-	Tax Account	31,710.04
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	1,068.06
Bond Acct - Accrued Interest	-		<u>25,821,379.36</u>
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>-</u>		

**OTHER:**

School Funds Online - DIT	324.87
Bank Fee, to be refunded	-
	<u>324.87</u>

**BANKING ERRORS:**

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

Accounts Payable	1,083,065.93
Payroll	166,825.17
State Tax Direct Payment	26,810.19
KY Deferred Comp	6,502.69
KRS Direct Payment	113,647.96
KTRS Direct Payment	132,904.48
Total Outstanding Checks	<u>1,529,756.42</u>

RECONCILED CASH	<u>24,291,947.81</u>
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DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

**MISCELLANEOUS RECONCILIATIONS**

**Cleared Checks**

<b>Bank</b>	
General Fund	\$ 1,904,067.44
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 1,904,067.44</u>
<b>Books</b>	
Payroll	\$ 100,055.37
AP	1,804,012.07
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 1,904,067.44</u>
<b>Difference</b>	<u>\$ -</u>

**Receipts**

<b>Bank</b>	
Holding Account	\$ 2,000,708.81
US Bank	-
General Fund	6,212.43
Construction	-
Donations	96.11
Merchant Account	-
Tax Account	80.54
Committed Funds	-
	<u>\$ 2,007,097.89</u>
<b>Books</b>	
Fund 1	\$ 1,506,178.67
Fund 2	301,711.58
Fund 21	19,567.54
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	179,964.97
Outstanding Deposit	-
Outstanding Deposit	(324.87)
Outstanding donations	-
Outstanding donations	-
	<u>\$ 2,007,097.89</u>
<b>Difference</b>	<u>-</u>

**AP Check Reconciliation**

Prior Month Outstanding	\$ 1,043,936.93
Issued - Current Month	1,843,141.07
Cleared - Current Month	(1,804,012.07)
Current Month Outstanding AP Checks	<u>\$ 1,083,065.93</u>
<b>Difference</b>	<u>\$ -</u>

**Reconciliation - Bank**

27,775,135.15	beg bank balance
2,007,097.89	receipts
(1,904,067.44)	cleared checks
(2,056,786.24)	cleared direct dep

<u>\$ 25,821,379.36</u>	end bank per calculation
<u>\$ 25,821,379.36</u>	ending bank balance
<u>-</u>	<b>Difference</b>

**Payroll Check/Direct Deposit Reconciliation**

Prior Month Outstanding	\$ 89,796.57
Issued - Current Month	2,237,710.69
Cleared - Current Month	(100,055.37)
Direct Deposits, less py outstanding	(1,780,761.40)
o/s State Tax Direct Payment	(26,810.19)
KY Deferred Comp	(6,502.69)
o/s KRS Direct Payment	(113,647.96)
o/s KTRS Direct Payment	(132,904.48)
Current Month Outstanding Payroll	<u>\$ 166,825.17</u>
<b>Difference</b>	<u>\$ -</u>

**INTEREST ALLOCATION**

INTEREST INCOME **77,258.23**

FUND	MUNIS CASH	INTEREST ALLOCATION
1	15,725,981.44	74,028.60
2	348,022.08	
162M	8,634.27	27.55
162L	0.00	0.00
310	(52,602.26)	
320	1,333,141.25	
360	5,822,867.67	
400	0.00	
51	1,003,613.65	3,202.08
21	110,923.98	
	<u>24,300,582.08</u>	<u>77,258.23</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		3,229.63
110-1510	3,229.63	
20-6101	27.55	
220-1510-162M		27.55
20-6101	0.00	
220-1510-162L		0.00
51-6101	3,202.08	
510-1510		3,202.08
	<u>6,459.26</u>	<u>6,459.26</u>