

SIMPSON COUNTY SCHOOLS
Bank Reconciliation
For the Month Ending: April 30, 2026

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	\$ 15,190,359.32	\$ (3,229.58)	\$ 15,187,129.74	\$ 15,187,129.74
2	363,061.62	21.12	363,082.74	363,082.74
21	91,087.14		91,087.14	91,087.14
310	(52,602.26)		(52,602.26)	(52,602.26)
320	1,333,141.25		1,333,141.25	1,333,141.25
360	4,896,836.63		4,896,836.63	4,896,836.63
400	(37,011.88)		(37,011.88)	(37,011.88)
51	1,072,029.07	3,208.46	1,075,237.53	1,075,237.53
Committed Funds	-	-	-	-
	<u>\$ 22,856,900.89</u>	<u>\$ -</u>	<u>\$ 22,856,900.89</u>	<u>\$ 22,856,900.89</u>
			Fund 67	113,943.44
				<u>\$ 22,970,844.33</u>

BANK BALANCES:

	FB&T		Citizens First
Bond Acct - Accrued Interest	-	General Fund	2,650,689.64
Bond Acct - Accrued Interest	-	Holding Account	21,656,993.10
Bond Acct - Accrued Interest	-	Tax Account	30,829.23
Bond Acct - Accrued Interest	-	Merchant Account	0.00
Bond Acct - Accrued Interest	-	SCS Donations	1,077.52
Bond Acct - Accrued Interest	-		<u>24,339,589.49</u>
Bond Acct - Accrued Interest, Payment	-		
Ending Bank Balance	<u>-</u>		

OTHER:

School Funds Online - DIT	663.00
Bank Fee, to be refunded	-
	<u>663.00</u>

BANKING ERRORS:

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

Accounts Payable	1,117,578.03
Payroll	88,918.25
State Tax Direct Payment	25,874.20
KY Deferred Comp	6,502.69
KRS Direct Payment	116,698.22
KTRS Direct Payment	127,780.21
Total Outstanding Checks	<u>1,483,351.60</u>

RECONCILED CASH	<u>22,856,900.89</u>
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DIFFERENCE \$ - IN BALANCE

Amanda Spears

Date

Tim Schlosser

Date

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank	
General Fund	\$ 1,912,989.18
State/Fed Tax Fund	-
Holding Account	-
Total Cleared Checks per Bank	<u>\$ 1,912,989.18</u>
Books	
Payroll	\$ 176,998.66
AP	1,735,990.52
General Entry - Service Charge	-
Total Cleared Checks per Book	<u>\$ 1,912,989.18</u>
Difference	<u>\$ -</u>

Receipts

Bank	
Holding Account	\$ 2,477,810.85
US Bank	-
General Fund	5,136.83
Construction	-
Donations	9.46
Merchant Account	-
Tax Account	55.18
Committed Funds	-
	<u>\$ 2,483,012.32</u>
Books	
Fund 1	\$ 1,702,587.99
Fund 2	459,021.19
Fund 21	33,113.81
Fund 310	-
Fund 320	-
Fund 360	-
Fund 400	-
Fund 51	288,627.46
Outstanding Deposit	324.87
Outstanding Deposit	(663.00)
Outstanding donations	-
Outstanding donations	-
	<u>\$ 2,483,012.32</u>
Difference	<u>-</u>

AP Check Reconciliation

Prior Month Outstanding	\$ 1,083,065.93
Issued - Current Month	1,782,181.32
Cleared - Current Month	(1,735,990.52)
Stale Checks	(11,678.70)
Current Month Outstanding AP Checks	<u>\$ 1,117,578.03</u>
Difference	<u>\$ -</u>

Reconciliation - Bank

25,821,379.36	beg bank balance
2,483,012.32	receipts
(1,912,989.18)	cleared checks
(2,051,813.01)	cleared direct dep
<u>\$ 24,339,589.49</u>	end bank per calculation
<u>\$ 24,339,589.49</u>	ending bank balance
-	Difference

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	\$ 166,825.17
Issued - Current Month	2,148,907.13
Cleared - Current Month	(176,998.66)
Direct Deposits, less py outstanding	(1,771,947.69)
o/s State Tax Direct Payment	(25,874.20)
KY Deferred Comp	(6,502.69)
o/s KRS Direct Payment	(116,698.22)
o/s KTRS Direct Payment	(127,780.21)
Stale Checks	(1,012.38)
Current Month Outstanding Payroll	<u>\$ 88,918.25</u>
Difference	<u>\$ (0.00)</u>

INTEREST ALLOCATION

INTEREST INCOME **68,203.96**

FUND	MUNIS CASH	INTEREST ALLOCATION
1	15,190,359.32	64,974.38
2	363,061.62	
162M	7,057.39	21.12
162L	0.00	0.00
310	(52,602.26)	
320	1,333,141.25	
360	4,896,836.63	
400	(37,011.88)	
51	1,072,029.07	3,208.46
21	91,087.14	
	<u>22,863,958.28</u>	<u>68,203.96</u>

INTEREST INCOME ADJUSTMENT:	Debit	Credit
10-6101		3,229.58
110-1510	3,229.58	
20-6101	21.12	
220-1510-162M		21.12
20-6101	0.00	
220-1510-162L		0.00
51-6101	3,208.46	
510-1510		3,208.46
	<u>6,459.16</u>	<u>6,459.16</u>