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

FUND	MUNIS CASH	INTEREST ALLOCATION	ADJUSTED MUNIS CASH	CASH PER BALANCE SHEET
1	$ 14,834,240.17	$ (3,231.33)	$ 14,831,008.84	$ 14,831,008.84
2	268,607.96	88.87	268,696.83	268,696.83
21	98,319.42		98,319.42	98,319.42
310	(134,430.26)		(134,430.26)	(134,430.26)
320	(204,893.63)		(204,893.63)	(204,893.63)
360	5,623,717.78		5,623,717.78	5,623,717.78
400	-		-	-
51	1,097,060.92	3,142.46	1,100,203.38	1,100,203.38
Committed Funds	-		-	-
	$ 21,582,622.36	$ -	$ 21,582,622.36	$ 21,582,622.36
			Fund 67	113,943.44
				$ 21,696,565.80

BANK BALANCES:	FB&T
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest	-
Bond Acct - Accrued Interest, Payment	-
Ending Bank Balance	-

	Citizens First
General Fund	1,907,371.86
Holding Account	20,378,996.25
Tax Account	31,794.63
Merchant Account	0.00
SCS Donations	1,077.56
	22,319,240.30

OTHER:	
School Funds Online - DIT	-
Bank Fee, to be refunded	-
	-
BANKING ERRORS:	
	-
O/S CHECKS:	
Accounts Payable	363,914.92
Payroll	89,064.46
State Tax Direct Payment	26,785.01
KY Deferred Comp	6,502.69
KRS Direct Payment	116,532.93
KTRS Direct Payment	133,817.93
Total Outstanding Checks	736,617.94
RECONCILED CASH	21,582,622.36
DIFFERENCE	$ - IN BALANCE

Amanda Spears **Date**

Tim Schlosser **Date**

MISCELLANEOUS RECONCILIATIONS

Cleared Checks

Bank		
General Fund	$	2,092,555.36
State/Fed Tax Fund		-
Holding Account		-
Total Cleared Checks per Bank	$	2,092,555.36
Books		
Payroll	$	100,593.78
AP		1,991,961.58
General Entry - Service Charge		-
Total Cleared Checks per Book	$	2,092,555.36
Difference	**$**	**-**

AP Check Reconciliation

Prior Month Outstanding	$	1,117,578.03
Issued - Current Month		1,238,298.47
Cleared - Current Month		(1,991,961.58)
Current Month Outstanding AP Checks	$	363,914.92
Difference	**$**	**-**

Payroll Check/Direct Deposit Reconciliation

Prior Month Outstanding	$	88,918.25
Issued - Current Month		2,173,376.43
Cleared - Current Month		(100,593.78)
Direct Deposits, less py outstanding		(1,788,997.88)
o/s State Tax Direct Payment		(26,785.01)
KY Deferred Comp		(6,502.69)
o/s KRS Direct Payment		(116,532.93)
o/s KTRS Direct Payment		(133,817.93)
Current Month Outstanding Payroll	$	89,064.46
Difference	**$**	**(0.00)**

Receipts

Bank		
Holding Account	$ 2,133,678.05	
US Bank	-	
General Fund	4,326.69	
Construction	-	
Donations	0.04	
Merchant Account	-	
Tax Account	54.59	
Committed Funds	-	
	$ 2,138,059.37	
Books		
Fund 1	$ 1,665,878.60	
Fund 2	214,494.79	
Fund 21	25,009.04	
Fund 310	-	
Fund 320	-	
Fund 360	-	
Fund 400	-	
Fund 51	232,013.94	
Outstanding Deposit	663.00	Prior Month,cleared
Outstanding Deposit	-	Current Month
Outstanding donations	-	Prior Month,cleared
Outstanding donations	-	Current Month
	$ 2,138,059.37	
Difference	-	

Reconciliation - Bank

24,339,589.49	beg bank balance
2,138,059.37	receipts
(2,092,555.36)	cleared checks
(2,065,853.20)	cleared direct dep
$ 22,319,240.30	end bank per calculation
$ 22,319,240.30	ending bank balance
-	**Difference**

INTEREST ALLOCATION

INTEREST INCOME	61,645.50	

FUND	MUNIS CASH	INTEREST ALLOCATION
1	14,834,240.17	58,414.17
2	268,607.96	
162M	31,025.51	88.87
162L	0.00	0.00
310	(134,430.26)	
320	(204,893.63)	
360	5,623,717.78	
400	0.00	
51	1,097,060.92	3,142.46
21	98,319.42	
	21,613,647.87	61,645.50

INTEREST INCOME ADJUSTMENT:	**Debit**	**Credit**
10-6101		3,231.33
110-1510	3,231.33	
20-6101	88.87	
220-1510-162M		88.87
20-6101	0.00	
220-1510-162L		0.00
51-6101	3,142.46	
510-1510		3,142.46
	6,462.66	6,462.66