

CASH RECONCILIATION FOR THE MONTH OF JANUARY 2026

| | OCB | OCB | OCB | OCB | LGIP | LGIP | MIDAMERICA | WISC | WISC | WISC-209 2022 BOND | WISC-211 2024 BOND | WISC-212 2028 BOND | WISC | TOTALS |
|---------------------------------|------------------|-----------------------|-----------------------|-------------------|-----------------|-------------|------------|---------------|------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| | PAYROLL CHECKING | DEPOSIT ACCT | OPERATING ACCT | Construction ACCT | GENERAL ACCOUNT | DENTAL ACCT | TRUST ACCT | DEBT SERVICE | SCHOLARSHIP ACCT | Referendum ACCT | Referendum ACCT | Referendum ACCT | GENERAL | |
| | (FUND 10) | 10,21,27,50,60,80,99) | 10,21,27,50,60,80,99) | (Fund 49) | 10,27,50,80,99) | (FUND 10) | (FUND 73) | (FUNDS 38,39) | (FUND 21) | (FUND 49) | (FUND 49) | (FUND 49) | (FUNDS 39 AND 49) | |
| BEGINNING BALANCE | -253,139.57 | 299,814.35 | 107,529.75 | 26,211.40 | 822,195.70 | 340,548.89 | 59,513.13 | 1,355,252.31 | 360,164.16 | 19.10 | 6,297,920.90 | \$20,749,608.38 | 1,720,442.11 | 31,886,080.61 |
| REVENUES: | | | | | | | | | | | | | | |
| + DEPOSITS | 5,512,167.16 | 18,448,928.54 | 1,390,987.54 | 3,530,509.74 | 1,502,002.86 | 62,326.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 29,998.89 | 0.00 | 30,476,920.73 |
| + INTEREST | 1,705.69 | 30,634.42 | 798.78 | 741.15 | 2,826.01 | 807.03 | 99.70 | 4,268.47 | 1,076.41 | 0.00 | 19,837.16 | 5,460.80 | 2,336.78 | 70,592.40 |
| TOTAL REVENUES | 5,513,872.85 | 18,479,562.96 | 1,391,786.32 | 3,531,250.89 | 1,504,828.87 | 63,133.03 | 99.70 | 4,268.47 | 1,076.41 | 0.00 | 19,837.16 | 35,459.69 | 2,336.78 | 30,547,513.13 |
| EXPENSES: | | | | | | | | | | | | | | |
| ACCOUNTS PAYABLE | 0.00 | 6,712,749.93 | 1,318,152.73 | 3,508,189.63 | 822,000.00 | 190,721.27 | 0.00 | | 0.00 | 0.00 | | | \$1,700,000.00 | 14,251,813.56 |
| PAYROLL | 5,528,989.32 | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,530,509.74 | 0.00 | 9,059,499.06 |
| TOTAL EXPENSES | 5,528,989.32 | 6,712,749.93 | 1,318,152.73 | 3,508,189.63 | 822,000.00 | 190,721.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,530,509.74 | 1,700,000.00 | 23,311,312.62 |
| ENDING BALANCE | -268,256.04 | 12,066,627.38 | 181,163.34 | 49,272.66 | 1,505,024.57 | 212,960.65 | 59,612.83 | 1,359,520.78 | 361,240.57 | 19.10 | 6,317,758.06 | 17,254,558.33 | 22,778.89 | 39,122,281.12 |
| BANK BALANCES-SKYWARD | | | \$180,963.34 | | | | | | | | | | | |
| ENDING BANK BALANCE FROM STMT | 366,624.13 | 12,066,627.38 | 181,163.34 | 49,272.66 | 1,505,024.57 | 212,960.65 | 59,612.83 | 1,359,520.78 | 361,240.57 | 19.10 | 6,317,758.06 | 17,254,558.33 | 22,778.89 | 39,757,161.29 |
| OUTSTANDING ACH | 634,880.17 | | 200.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 635,080.17 |
| ACTUAL BALANCE: SKYWARD BALANCE | -268,256.04 | 12,066,627.38 | \$180,963.34 | 49,272.66 | 1,505,024.57 | 212,960.65 | 59,612.83 | 1,359,520.78 | 361,240.57 | 19.10 | 6,317,758.06 | 17,254,558.33 | 22,778.89 | 39,122,081.12 |
| | | | | | | | | | | | | | | |
| SKYWARD BALANCE | -268,256.04 | | | | | | | | | | | | | 0.00 |

Stmt generated, no interest earned JAN. 2026 so no JE done for bank rec.

This account can have a negative balance due to the WRS pymt. outstanding due at the end of the following month.