



Treasurer's Report

December 2025 (unaudited)

Financial Highlights **For the month ended December 31, 2025**

✓ Education Fund

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 90.65% of the budgeted amount.
- Actual receipt of grant funds is dependent upon the state's vouchering schedule. ISBE funds are currently received via ACH to help enhance interest earnings.
- Investment earnings are equal to 56.7% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 66.26% of the budgeted revenues have been received and 39.10% of the expenditure budget has been spent.

✓ Tort Fund

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 99.28% of the budgeted amount.
- Investment earnings are equal to 40.1% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 99.28% of the budgeted revenues have been received and 100% of the expenditure budget has been spent.

✓ Operations & Maintenance Fund

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 95.97% of the budgeted amount.
- Investment earnings are equal to 58.8% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- Rental Income has been received at 54.5% of the budget.
- In total, 87.60% of the budgeted revenues have been received and 47.42% of the expenditure budget has been spent.

✓ Bond & Interest

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 100.05% of the budgeted amount.
- Investment earnings are equal to 94.3% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 100.05% of the budgeted revenues have been received and 99.95% of the expenditure budget has been spent.

✓ **Transportation**

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 86.30% of the budgeted amount.
- Investment earnings are equal to 61.2% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 59.59% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 55.86% of the annual budget.

✓ **IMRF & Social Security**

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 89.06% of the budgeted amount.
- Investment earnings are equal to 64.1% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 85.29% of the budgeted revenues have been received. The expenditure budget has been spent at a level 41.95% of the annual budget.

✓ **Capital Projects Fund**

- Investment earnings are equal to 201.9% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 6.54% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 90.79% of the annual budget.

✓ **Working Cash Fund**

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 69.51% of the budgeted amount.
- Investment earnings are equal to 60%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 69.51% of the budgeted revenues have been received.

✓ **Life Safety Fund**

- The budget is calculated at 99% of the anticipated levy amount. Average uncollectable taxes are approximately 1% or lower. Taxes received to date are equal to 82.57% of the budgeted amount.
- Investment earnings are equal to 63.4%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 82.57% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 69.87% of the annual budget.

✓ **Health Care**

- Medical Claims equaled \$1,023,558.69. Prescription and Dental Claims for December equaled \$422,151.95
- Total expenditures for the month including Administrative fees equaled \$1,727,975.20

Harlem Consolidated School District #122

Revenue/Expenditure Summary

<u>Fund</u>	July 1, 2024 Fund Balance	December FY26 Revenue	December FY26 Expenditure	December FY26 Change in Fund Balance	FY 26 YTD Activity Fund Balance	FY 25 YTD Activity Fund Balance	December FY26 Ending Fund Balance
Education	\$18,635,903.27	\$5,731,568.18	\$7,153,150.10	(\$1,421,581.92)	\$24,474,254.49	\$21,433,132.38	\$43,110,157.76
Tort	\$758,728.77	\$22,045.91	\$0.00	\$22,045.91	(\$35,341.47)	(\$27,444.60)	\$723,387.30
Operations and Maintenance	\$3,342,489.02	\$104,407.79	\$518,409.84	(\$414,002.05)	\$2,482,995.86	\$2,735,158.70	\$5,825,484.88
Bond and Interest	\$360,731.17	\$36,624.47	\$2,434,025.00	(\$2,397,400.53)	\$55,544.98	\$40,422.11	\$416,276.15
Transportation	\$3,152,924.03	\$45,787.41	\$409,744.37	(\$363,956.96)	\$645,729.55	(\$325,456.06)	\$3,798,653.58
IMRF/SS	\$2,357,560.88	\$45,952.92	\$260,201.44	(\$214,248.52)	\$1,307,678.79	\$1,374,196.72	\$3,665,239.67
Capital Projects	\$49,203.88	\$0.00	\$0.00	\$0.00	(\$678,794.46)	(\$3,766,406.57)	(\$629,590.58)
Working Cash	\$507,572.13	\$1,867.34	\$0.00	\$1,867.34	\$16,849.06	\$17,396.87	\$524,421.19
Life Safety	\$5,322,759.62	\$15,240.89	\$1,750.00	\$13,490.89	(\$1,273,077.98)	(\$56,290.24)	\$4,049,681.64
Total	\$ 34,487,872.77	\$6,003,494.91	\$10,777,280.75	(\$4,773,785.84)	\$26,995,838.82	\$21,424,709.31	\$ 61,483,711.59

-This summary is a brief overview of the December Revenue & Expenditure activity.

-This summary reflects the beginning balances of July 1, 2025 as the fiscal year began.

-This summary shows the YTD Totals of each fund as affected by December Revenues and Expenditures.

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date				Year to Date			
	Dec-25 Actual	Dec-26 Actual	Variance \$	%	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance \$
EDUCATION FUND								
REVENUES								
Local Sources	\$ 467,824.49	\$ 1,343,672.88	\$ 875,848.39	187.22%	\$ 46,200,160.00	\$ 39,954,278.69	\$ 41,881,731.09	\$ 1,927,452.40 4.82%
State Sources	\$ 3,545,207.20	\$ 3,468,483.65	\$ (76,723.55)	-2.16%	\$ 38,866,592.00	\$ 16,815,027.05	\$ 17,418,203.65	\$ 603,176.60 3.59%
Federal Sources	\$ 335,113.51	\$ 919,411.65	\$ 584,298.14	174.36%	\$ 9,262,511.00	\$ 2,876,060.90	\$ 3,435,595.45	\$ 559,534.55 19.45%
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ 350,000.00	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ 4,348,145.20	\$ 5,731,568.18	\$ 1,383,422.98	31.82%	\$ 94,679,263.00	\$ 59,645,366.64	\$ 62,735,530.19	\$ 3,090,163.55 5.18%
EXPENDITURES								
Salaries	\$ 4,864,231.91	\$ 4,838,717.45	\$ (25,514.46)	-0.52%	\$ 61,836,505.00	\$ 24,493,002.91	\$ 24,771,441.01	\$ 278,438.10 1.14%
Benefits	\$ 2,114,604.00	\$ 1,713,742.70	\$ (400,861.30)	-18.96%	\$ 23,025,547.00	\$ 8,151,322.82	\$ 8,080,422.28	\$ (70,900.54) -0.87%
Purchased Services	\$ 12,204.06	\$ 90,172.36	\$ 77,968.30	638.87%	\$ 3,858,495.00	\$ 2,239,354.99	\$ 2,034,909.88	\$ (204,445.11) -9.13%
Supplies	\$ 207,465.05	\$ 233,718.85	\$ 26,253.80	12.65%	\$ 4,527,511.00	\$ 1,727,390.95	\$ 1,728,110.33	\$ 719.38 0.04%
Capital Outlay	\$ -	\$ -	\$ -	#DIV/0!	\$ 280,000.00	\$ 157,232.15	\$ 117,798.02	\$ (39,434.13) -25.08%
Other Expenditures	\$ 3,545.70	\$ 271,855.39	\$ 268,309.69	7567.19%	\$ 3,439,522.00	\$ 1,221,761.36	\$ 1,300,228.35	\$ 78,466.99 6.42%
Non-Capital Equipment	\$ (3,500.00)	\$ 4,943.35	\$ 8,443.35	-241.24%	\$ 315,918.00	\$ 222,169.08	\$ 228,365.83	\$ 6,196.75 2.79%
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ 565,000.00	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ 7,198,550.72	\$ 7,153,150.10	\$ (45,400.62)	-0.63%	\$ 97,848,498.00	\$ 38,212,234.26	\$ 38,261,275.70	\$ 49,041.44 0.13%
Revenues Over(under) Expenditures	\$ (2,848,891.42)	\$ (1,421,581.92)	\$ 1,428,823.60		\$ (3,169,235.00)	\$ 21,433,132.38	\$ 24,474,254.49	\$ 3,041,122.11

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date				Year to Date			
	Dec-25 Actual	Dec-26 Actual	Variance \$	%	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance \$
TORT FUND								
REVENUES								
Local Sources	\$ 3,032.67	\$ 22,045.91	\$ 19,013.24	626.95%	\$ 1,553,433.00	\$ 1,484,881.40	\$ 1,542,245.53	\$ 57,364.13 3.86%
Totals	\$ 3,032.67	\$ 22,045.91	\$ 19,013.24	626.95%	\$ 1,553,433.00	\$ 1,484,881.40	\$ 1,542,245.53	\$ 57,364.13 3.86%
EXPENDITURES								
Purchased Services	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,577,587.00	\$ 1,512,326.00	\$ 1,577,587.00	\$ 65,261.00 4.32%
Supplies	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Capital Outlay	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Other Expenditures	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Non-Capital Equipment	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ -	\$ -	\$ -	#DIV/0!	\$ 1,577,587.00	\$ 1,512,326.00	\$ 1,577,587.00	\$ 65,261.00 4.32%
Revenues Over(under) Expenditures	\$ 3,032.67	\$ 22,045.91	\$ 19,013.24		\$ (24,154.00)	\$ (27,444.60)	\$ (35,341.47)	\$ (7,896.87)

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date					Year to Date				
	Dec-25 Actual	Dec-26 Actual	Variance			Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance	
OPER & MAINT FUND			\$	%					\$	%
REVENUES										
Local Sources	\$ 26,190.37	\$ 104,407.79	\$ 78,217.42	298.65%		\$ 5,918,113.00	\$ 5,610,946.90	\$ 5,679,410.11	\$ 68,463.21	1.22%
State Sources	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	\$ -	\$ -	#DIV/0!
Federal Sources	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	\$ -	\$ -	#DIV/0!
Sale of Equipment	\$ -	\$ -	\$ -	#DIV/0!		\$ -	\$ -	\$ -	\$ -	-100.00%
Transfers	\$ -	\$ -	\$ -	#DIV/0!		\$ 565,000.00	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 26,190.37	\$ 104,407.79	\$ 78,217.42	298.65%		\$ 6,483,113.00	\$ 5,611,746.90	\$ 5,679,410.11	\$ 67,663.21	1.21%
EXPENDITURES										
Salaries	\$ 162,514.90	\$ 205,403.76	\$ 42,888.86	26.39%		\$ 2,484,300.00	\$ 1,061,426.29	\$ 1,247,219.76	\$ 185,793.47	17.50%
Benefits	\$ 39,793.05	\$ 51,785.80	\$ 11,992.75	30.14%		\$ 626,578.00	\$ 233,260.63	\$ 279,325.92	\$ 46,065.29	19.75%
Purchased Services	\$ 24,071.10	\$ 89,865.73	\$ 65,794.63	273.33%		\$ 959,136.00	\$ 656,606.35	\$ 659,970.78	\$ 3,364.43	0.51%
Supplies	\$ 84,859.12	\$ 165,162.64	\$ 80,303.52	94.63%		\$ 1,687,750.00	\$ 802,126.00	\$ 820,205.66	\$ 18,079.66	2.25%
Capital Outlay	\$ -	\$ -	\$ -	#DIV/0!		\$ 164,500.00	\$ 16,315.33	\$ 149,405.63	\$ 133,090.30	815.74%
Other Expenditures	\$ -	\$ -	\$ -	#DIV/0!		\$ 3,000.00	\$ -	\$ -	\$ -	#DIV/0!
Non-Capital Equipment	\$ -	\$ 6,191.91	\$ 6,191.91	#DIV/0!		\$ 70,750.00	\$ 106,853.60	\$ 40,286.50	\$ (66,567.10)	-62.30%
Transfers	\$ -	\$ -	\$ -	#DIV/0!		\$ 745,000.00	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 311,238.17	\$ 518,409.84	\$ 207,171.67	66.56%		\$ 6,741,014.00	\$ 2,876,588.20	\$ 3,196,414.25	\$ 319,826.05	11.12%
Revenues Over(under) Expenditures	\$ (285,047.80)	\$ (414,002.05)	\$ (128,954.25)			\$ (257,901.00)	\$ 2,735,158.70	\$ 2,482,995.86	\$ (252,162.84)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date				Year to Date					
	Dec-25 Actual	Dec-26 Actual	Variance		Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance		
BOND & INTEREST										
REVENUES										
Local Sources	\$ 1,409.52	\$ 36,624.47	\$ 35,214.95	2498.36%	\$ 2,796,665.00	\$ 2,534,438.75	\$ 2,797,989.42	\$ 263,550.67	10.40%	
Totals	\$ 1,409.52	\$ 36,624.47	\$ 35,214.95	2498.36%	\$ 2,796,665.00	\$ 2,534,438.75	\$ 2,797,989.42	\$ 263,550.67	10.40%	
EXPENDITURES										
Purchased Services	\$ -	\$ -	\$ -	#DIV/0!	\$ 900.00	\$ 966.64	\$ 200.00	\$ (766.64)	-79.31%	
Principal	\$ -	\$ 2,113,025.00	\$ 2,113,025.00	#DIV/0!	\$ 2,095,000.00	\$ 2,010,000.00	\$ 2,113,025.00	\$ 103,025.00	5.13%	
Interest	\$ -	\$ 321,000.00	\$ 321,000.00	#DIV/0!	\$ 647,244.00	\$ 483,050.00	\$ 629,219.44	\$ 146,169.44	30.26%	
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ 300.00	\$ -	\$ -	\$ -		
Totals	\$ -	\$ 2,434,025.00	\$ 2,434,025.00	#DIV/0!	\$ 2,743,744.00	\$ 2,494,016.64	\$ 2,742,444.44	\$ 248,427.80	9.96%	
Revenues Over(under) Expenditures	\$ 1,409.52	\$ (2,397,400.53)	\$ (2,398,810.05)		\$ 52,921.00	\$ 40,422.11	\$ 55,544.98	\$ 15,122.87		

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date						Year to Date									
	Dec-25 Actual	Dec-26 Actual	Variance		Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance		\$	%					
TRANSPORTATION																
REVENUES																
Local Sources	\$ 14,332.95	\$ 45,787.41	\$ 31,454.46	219.46%	\$ 3,068,202.00	\$ 2,485,659.83	\$ 2,647,912.52	\$ 162,252.69	6.53%							
State Sources	\$ -	\$ -	\$ -	#DIV/0!	\$ 4,000,000.00	\$ 834,069.93	\$ 730,648.62	\$ (103,421.31)	-12.40%							
Federal Sources	\$ -	\$ -	\$ -	#DIV/0!	\$ 430,000.00	\$ -	\$ 752,600.00	\$ 752,600.00	#DIV/0!							
Sale of Equipment	\$ -	\$ -	\$ -	#DIV/0!	\$ 810,000.00	\$ 357,505.00	\$ 819,540.00	\$ 462,035.00	129.24%							
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!							
Totals	\$ 14,332.95	\$ 45,787.41	\$ 31,454.46	219.46%	\$ 8,308,202.00	\$ 3,677,234.76	\$ 4,950,701.14	\$ 1,273,466.38	34.63%							
EXPENDITURES																
Salaries	\$ 224,168.81	\$ 228,241.88	\$ 4,073.07	1.82%	\$ 2,906,612.00	\$ 1,137,337.31	\$ 1,213,141.56	\$ 75,804.25	6.67%							
Benefits	\$ 84,178.69	\$ 93,985.61	\$ 9,806.92	11.65%	\$ 1,264,795.00	\$ 389,369.01	\$ 425,418.18	\$ 36,049.17	9.26%							
Purchased Services	\$ 25.22	\$ 46,788.21	\$ 46,762.99	185420.26%	\$ 441,500.00	\$ 179,951.52	\$ 194,261.99	\$ 14,310.47	7.95%							
Supplies	\$ (220.00)	\$ 40,658.67	\$ 40,878.67	-18581.21%	\$ 437,775.00	\$ 207,315.98	\$ 209,722.82	\$ 2,406.84	1.16%							
Capital Outlay	\$ -	\$ -	\$ -	#DIV/0!	\$ 2,288,640.00	\$ 2,088,213.00	\$ 2,258,647.29	\$ 170,434.29	8.16%							
Other Expenditures	\$ -	\$ 70.00	\$ 70.00	#DIV/0!	\$ 2,250.00	\$ 504.00	\$ 1,196.00	\$ 692.00	137.30%							
Non-Capital Equipment	\$ -	\$ -	\$ -	#DIV/0!	\$ 15,000.00	\$ -	\$ 2,583.75	\$ 2,583.75	#DIV/0!							
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ 350,000.00	\$ -	\$ -	\$ -	#DIV/0!							
Totals	\$ 308,152.72	\$ 409,744.37	\$ 101,591.65	32.97%	\$ 7,706,572.00	\$ 4,002,690.82	\$ 4,304,971.59	\$ 302,280.77	7.55%							
Revenues Over(under) Expenditures	\$ (295,333.87)	\$ (363,956.96)	\$ (70,137.19)		\$ 601,630.00	\$ (325,456.06)	\$ 645,729.55	\$ 971,185.61								

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date					Year to Date				
	Dec-25 Actual	Dec-26 Actual	Variance		%	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance	
IMRF/Soc Sec			\$	%					\$	%
<u>REVENUES</u>										
Local Sources	\$ 15,528.17	\$ 45,952.92	\$ 30,424.75	195.93%		\$ 3,031,453.00	\$ 2,720,697.99	\$ 2,699,755.51	\$ (20,942.48)	-1.90%
State Sources	\$ -	\$ -	\$ -	#DIV/0!		\$ 92,392.00	\$ -	\$ -	\$ -	#DIV/0!
Federal Sources	\$ -	\$ -	\$ -	#DIV/0!		\$ 41,550.00	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 15,528.17	\$ 45,952.92	\$ 30,424.75	195.93%		\$ 3,165,395.00	\$ 2,720,697.99	\$ 2,699,755.51	\$ (20,942.48)	-1.90%
<u>EXPENDITURES</u>										
Benefits	\$ 254,053.76	\$ 260,201.44	\$ 6,147.68	2.42%		\$ 3,318,078.00	\$ 1,346,501.27	\$ 1,392,076.72	\$ 45,575.45	3.61%
Totals	\$ 254,053.76	\$ 260,201.44	\$ 6,147.68	2.42%		\$ 3,318,078.00	\$ 1,346,501.27	\$ 1,392,076.72	\$ 45,575.45	3.61%
Revenues Over(under) Expenditures	\$ (238,525.59)	\$ (214,248.52)	\$ 24,277.07			\$ (152,683.00)	\$ 1,374,196.72	\$ 1,307,678.79	\$ (66,517.93)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date				Year to Date			
	Dec-25 Actual	Dec-26 Actual	Variance \$	%	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance \$
CAPITAL PROJECTS								
REVENUES								
Local Sources	\$ 1,395.84	\$ -	\$ (1,395.84)	-100.00%	\$ 1,000.00	\$ 60,546.42	\$ 2,018.84	\$ (58,527.58) -96.67%
State Sources	\$ -	\$ -	\$ -	#DIV/0!	\$ 50,000.00	\$ 409,000.00	\$ 50,000.00	\$ (359,000.00) -87.78%
Federal Sources	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	#DIV/0!
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ 745,000.00	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ 1,395.84	\$ -	\$ (1,395.84)	-100.00%	\$ 796,000.00	\$ 469,546.42	\$ 52,018.84	\$ (417,527.58) -88.92%
EXPENDITURES								
Purchased Services	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 24,532.85	\$ 3,600.00	\$ (20,932.85) -85.33%
Supplies	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 73,816.80	\$ -	\$ (73,816.80) -100.00%
Capital Outlay	\$ -	\$ -	\$ -	#DIV/0!	\$ 804,918.00	\$ 3,945,403.63	\$ 727,213.30	\$ (3,218,190.33) -81.57%
Other Expenditures	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Non-Capital Equipment	\$ (7,839.98)	\$ -	\$ 7,839.98	-100.00%	\$ -	\$ 192,199.71	\$ -	\$ (192,199.71) -100.00%
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ (7,839.98)	\$ -	\$ 7,839.98	-100.00%	\$ 804,918.00	\$ 4,235,952.99	\$ 730,813.30	\$ (3,505,139.69) -82.75%
Revenues Over(under) Expenditures	\$ (6,444.14)	\$ -	\$ 6,444.14		\$ (8,918.00)	\$ (3,766,406.57)	\$ (678,794.46)	\$ 3,087,612.11

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Fund	Month to Date				Year to Date			
	Dec-25 Actual	Dec-26 Actual	Variance \$	%	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance \$
WORKING CASH								
REVENUES								
Local Sources	\$ 2,047.56	\$ 1,867.34	\$ (180.22)	-8.80%	\$ 24,241.00	\$ 17,396.87	\$ 16,849.06	\$ (547.81) -3.15%
Totals	\$ 2,047.56	\$ 1,867.34	\$ (180.22)	-8.80%	\$ 24,241.00	\$ 17,396.87	\$ 16,849.06	\$ (547.81) -3.15%
EXPENDITURES								
Transfers	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Totals	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ - #DIV/0!
Revenues Over(under) Expenditures	\$ 2,047.56	\$ 1,867.34	\$ (180.22)		\$ 24,241.00	\$ 17,396.87	\$ 16,849.06	\$ (547.81)

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Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date					Year to Date				
	Dec-25 Actual	Dec-26 Actual	Variance			Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance	
FIRE & SAFETY			\$	%					\$	%
REVENUES										
Local Sources	\$ 3,122.27	\$ 15,240.89	\$ 12,118.62	388.13%		\$ 312,521.00	\$ 221,083.03	\$ 258,041.62	\$ 36,958.59	16.72%
State Energy Rebates	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	#DIV/0!
Sale of Bonds	\$ -	\$ -	\$ -		#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 3,122.27	\$ 15,240.89	\$ 12,118.62	388.13%		\$ 312,521.00	\$ 221,083.03	\$ 258,041.62	\$ 36,958.59	16.72%
EXPENDITURES										
Purchased Services	\$ -	\$ -	\$ -		#DIV/0!	\$ 10,000.00	\$ 20,200.00	\$ 10,100.00	\$ (10,100.00)	-50.00%
Capital Outlay	\$ -	\$ 1,750.00	\$ 1,750.00		#DIV/0!	\$ 2,181,500.00	\$ 257,173.27	\$ 1,521,019.60	\$ 1,263,846.33	491.44%
Totals	\$ -	\$ 1,750.00	\$ 1,750.00		#DIV/0!	\$ 2,191,500.00	\$ 277,373.27	\$ 1,531,119.60	\$ 1,253,746.33	452.01%
Revenues Over(under) Expenditures	\$ 3,122.27	\$ 13,490.89	\$ 10,368.62			\$ (1,878,979.00)	\$ (56,290.24)	\$ (1,273,077.98)	\$ (1,216,787.74)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date					Year to Date				
	2025 Actual	2026 Actual	Variance			Annual Budget	2025 YTD	2026 YTD	Variance	
REVENUES			\$	%					\$	%
Education	\$ 4,348,145.20	\$ 5,731,568.18	\$ 1,383,422.98	31.82%		\$ 94,679,263.00	\$ 59,645,366.64	\$ 62,735,210.19	\$ 3,089,843.55	5.18%
Tort	\$ 3,032.67	\$ 22,045.91	\$ 19,013.24	626.95%		\$ 1,553,433.00	\$ 1,484,881.40	\$ 1,542,245.53	\$ 57,364.13	3.86%
Operations & Maintenance	\$ 26,190.37	\$ 104,407.79	\$ 78,217.42	298.65%		\$ 6,483,113.00	\$ 5,611,746.90	\$ 5,679,410.11	\$ 67,663.21	1.21%
Bond & Interest	\$ 1,409.52	\$ 36,624.47	\$ 35,214.95	2498.36%		\$ 2,796,665.00	\$ 2,534,438.75	\$ 2,797,989.42	\$ 263,550.67	10.40%
Transportation	\$ 14,332.95	\$ 45,787.41	\$ 31,454.46	219.46%		\$ 8,308,202.00	\$ 3,677,234.76	\$ 4,950,701.14	\$ 1,273,466.38	34.63%
IMRF/Soc. Security	\$ 15,528.17	\$ 45,952.92	\$ 30,424.75	195.93%		\$ 3,165,395.00	\$ 2,720,697.99	\$ 2,699,755.51	\$ (20,942.48)	-0.77%
Capital Projects	\$ 1,395.84	\$ -	\$ (1,395.84)	-100.00%		\$ 796,000.00	\$ 469,546.42	\$ 52,018.84	\$ (417,527.58)	-88.92%
Working Cash	\$ 2,047.56	\$ 1,867.34	\$ (180.22)	-8.80%		\$ 24,241.00	\$ 17,396.87	\$ 16,849.06	\$ (547.81)	-3.15%
Fire & Safety	\$ 3,122.27	\$ 15,240.89	\$ 12,118.62	388.13%		\$ 312,521.00	\$ 221,083.03	\$ 258,041.62	\$ 36,958.59	16.72%
Totals	\$ 4,415,204.55	\$ 6,003,494.91	\$ 1,588,290.36	35.97%		\$ 118,118,833.00	\$ 76,382,392.76	\$ 80,732,221.42	\$ 4,349,828.66	5.69%

Harlem Consolidated School District #122
Treasurer's Report
for the month ended December 31, 2025

Fund	Month to Date					Year to Date				
	2025 Actual	2026 Actual	Variance		%	Annual Budget	2025 YTD	2026 YTD	Variance	
EXPENDITURES										
Education	\$ 7,198,550.72	\$ 7,153,150.10	\$ (45,400.62)		-0.63%	\$ 97,848,498.00	\$ 38,212,234.26	\$ 38,260,955.70	\$ 48,721.44	0.13%
Tort	\$ -	\$ -	\$ -		#DIV/0!	\$ 1,577,587.00	\$ 1,512,326.00	\$ 1,577,587.00	\$ 65,261.00	4.32%
Operations & Maintenance	\$ 311,238.17	\$ 518,409.84	\$ 207,171.67		66.56%	\$ 6,741,014.00	\$ 2,876,588.20	\$ 3,196,414.25	\$ 319,826.05	11.12%
Bond & Interest	\$ -	\$ 2,434,025.00	\$ 2,434,025.00		#DIV/0!	\$ 2,743,444.00	\$ 2,494,016.64	\$ 2,742,444.44	\$ 248,427.80	9.96%
Transportation	\$ 308,152.72	\$ 409,744.37	\$ 101,591.65		32.97%	\$ 7,706,572.00	\$ 4,002,690.82	\$ 4,304,971.59	\$ 302,280.77	7.55%
IMRF/Soc. Security	\$ 254,053.76	\$ 260,201.44	\$ 6,147.68		2.42%	\$ 3,318,078.00	\$ 1,346,501.27	\$ 1,392,076.72	\$ 45,575.45	3.38%
Capital Projects	\$ (7,839.98)	\$ -	\$ 7,839.98		-100.00%	\$ 804,918.00	\$ 4,235,952.99	\$ 730,813.30	\$ (3,505,139.69)	-82.75%
Working Cash	\$ -	\$ -	\$ -		#DIV/0!	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Fire & Safety	\$ -	\$ 1,750.00	\$ 1,750.00		#DIV/0!	\$ 2,191,500.00	\$ 277,373.27	\$ 1,531,119.60	\$ 1,253,746.33	452.01%
Totals	\$ 8,064,155.39	\$ 10,777,280.75	\$ 2,713,125.36		33.64%	\$ 122,931,611.00	\$ 54,957,683.45	\$ 53,736,382.60	\$ (1,221,300.85)	-2.22%
Revenues Over(under) Expenditures	<u>\$ (3,648,950.84)</u>	<u>\$ (4,773,785.84)</u>	<u>\$ (1,124,835.00)</u>			<u>\$ (4,812,778.00)</u>	<u>\$ 21,424,709.31</u>	<u>\$ 26,995,838.82</u>	<u>\$ 5,571,129.51</u>	

Outstanding Investments & Cash Balances

December 2025 (unaudited)

Harlem Consolidated School District #122
Cash/Investment Balance Report
for the month ended December 31, 2025 (Unaudited)

FUND	Cash Balance
Education (Incl. Spec. Ed)	\$35,203,194.78
Tort	\$723,387.33
Operations & Maintenance	\$5,841,034.80
Debt Service	\$416,276.15
Transportation	\$3,821,001.84
IMRF	\$2,391,286.47
Social Security	\$1,273,953.16
Capital Projects	(\$629,590.58)
Working Cash	\$524,421.19
Life Safety	\$928,321.94
	\$50,493,287.08
	**

\$50,606,774.13 of the balance is invested in Associated Bank at 3.90%
This balance may be higher due to outstanding checks and obligations.

Investment Balance Report

5/3 Fifth Third Securities			
Money Markets			
FEDERATED HERMES GOVT	3.62%		\$20,825.10
Municipal Bonds			
NEW YORK NY CITY TRANSITIONAL FIN AUTH REV	2.92%	2/1/2026	\$464,915.64
UTAH TRANSIT AUTHORITY	1.72%	12/15/2027	\$929,431.11
COLORADO ST BRD GOVERNORS UNIV ENTERPRISE	1.74%	3/1/2028	\$940,383.50
CALIFORNIA HEALTH FACS FING	3.38%	6/1/2028	\$409,024.00
SPARTANBURG S C SAN SWR DIST	1.93%	3/1/2029	\$457,730.00
SALES TAX SECURITIZATION CORP ILL BDS	4.74%	1/1/2030	\$513,294.93
NEBRASKA PUB PWR			\$198,738.93
U.S. Treasury / Agency Securities			
FEDERAL HOME LOAN-CUSP3134HB-YF-2	4.13%	7/10/2029	\$750,000.00
FEDERAL HOME LOAN-CUSP3134HB-F7-1	4.00%	2/12/2029	\$750,000.00
FEDERAL HOME LOAN-CUSP3134HB-2A-8	3.95%	10/21/2030	\$691,438.46
			\$6,125,781.67

Bonds Balance Report

PMA FINANCIAL NETWORK	3.74%	\$ 3,121,359.70
\$ 3,121,359.70		

Food Service Financial Summary

December 2025 (unaudited)

Harlem Consolidated Schools #122
Food Service Financial Summary

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<u>REVENUES</u>								
Student Lunch/Milk	\$ 420,777	\$ 337,229	\$ -	\$ 3	\$ -	\$ -	\$ -	
Student Breakfast	\$ 27,969	\$ 25,011	\$ -	\$ -	\$ -	\$ -	\$ -	
Ala Carte	\$ 566,193	\$ 445,373	\$ 62,602	\$ 395,723	\$ 413,658	\$ 348,010	\$ 380,614	\$ 184,725
Adult Lunch/Milk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gov't Reimbursement	\$ 1,354,752	\$ 1,461,592	\$ 1,458,884	\$ 2,875,610	\$ 2,945,780	\$ 2,864,285	\$ 3,127,477	\$ 1,444,006
Other Revenue	\$ 33,057	\$ 29,649	\$ 14,387	\$ 28,273	\$ 80,330	\$ 94,524	\$ 112,860	\$ 70,172
TOTAL REVENUE	\$ 2,402,747	\$ 2,298,854	\$ 1,535,874	\$ 3,299,610	\$ 3,439,769	\$ 3,306,819	\$ 3,620,950	\$ 1,698,902
<u>EXPENDITURES</u>								
Food Supply	\$ 975,640	\$ 946,780	\$ 558,067	\$ 1,297,097	\$ 1,386,651	\$ 1,492,871	\$ 1,705,637	\$ 821,819
Labor	\$ 847,183	\$ 772,729	\$ 712,811	\$ 734,822	\$ 784,259	\$ 929,480	\$ 1,051,885	\$ 546,608
Benefits	\$ 168,526	\$ 256,689	\$ 224,350	\$ 228,500	\$ 231,013	\$ 269,914	\$ 314,847	\$ 187,769
Other	\$ 205,161	\$ 216,848	\$ 126,358	\$ 202,410	\$ 359,321	\$ 244,945	\$ 313,634	\$ 126,064
TOTAL EXPENSE	\$ 2,196,509	\$ 2,193,047	\$ 1,621,587	\$ 2,462,830	\$ 2,761,244	\$ 2,937,210	\$ 3,386,003	\$ 1,682,260
GAIN(LOSS)	\$ 206,238	\$ 105,807	\$ (85,713)	\$ 836,780	\$ 678,525	\$ 369,609	\$ 234,948	\$ 16,643
COMMODITIES RECEIVED	0	0	0	0	0	0	0	
Year-end Inventory								
PARTICIPATION (Daily Average - Month Reported)								
Student Paid Lunch	38							
Student Free Lunch	403	27,600	37,889	70,721		3,648	3,635	3,564
Student Reduced Lunch	39							
Student Paid Breakfast	21							
Student Free Breakfast	138	26,160	26,653	34,558	57,480	1,927	2,060	2,166
Student Reduced Breakfast	8	118						
Student Paid Snack								
Student Free Snack								
Student Reduced Snack								
TOTAL SERVED	647	53,878	64,542	105,279	57,480	5,575	5,695	5,730

**Harlem Consolidated Schools - Food Service
2025-2026**

	<u>JULY & AUGUST</u>	<u>SEPTEMBER</u>	<u>OCTOBER</u>	<u>NOVEMBER</u>	<u>DECEMBER</u>	<u>JANUARY</u>	<u>FEBRUARY</u>	<u>MARCH</u>	<u>APRIL</u>	<u>MAY</u>	<u>JUNE</u>	<u>TOTALS</u>
BEGINNING BALANCE		(101,087.32)	(268,347.19)	(208,890.55)	(53,837.43)	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62
<u>REVENUES</u>												
STUDENT LUNCH/MILK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STUDENT BREAKFAST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALA CARTE	\$ 18,300.55	\$ 50,622.65	\$ 48,629.85	\$ 36,485.20	\$ 30,686.50							\$ 184,724.75
GOVT REIMBURSEMENT *	\$ 100.52	\$ 178,372.28	\$ 456,857.25	\$ 444,428.28	\$ 364,247.33							\$ 1,444,005.66
OTHER REVENUE	\$ 5,717.00	\$ 3,483.05	\$ 27,868.62	\$ 4,040.64	\$ 29,062.40							\$ 70,171.71
TOTAL REVENUE	\$ 24,118.07	\$ 232,477.98	\$ 533,355.72	\$ 484,954.12	\$ 423,996.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,698,902.12
<u>EXPENDITURES</u>												
FOOD SUPPLY	\$ 3,557.86	\$ 225,186.63	\$ 245,247.57	\$ 174,029.74	\$ 173,797.10							\$ 821,818.90
LABOR	\$ 70,332.54	\$ 105,901.62	\$ 152,535.14	\$ 105,645.64	\$ 112,192.86							\$ 546,607.80
EMPLOYEE BENEFITS	\$ 23,948.55	\$ 50,743.44	\$ 41,879.70	\$ 35,119.88	\$ 36,077.64							\$ 187,769.21
OTHER EXPENSE	\$ 27,366.44	\$ 17,906.16	\$ 34,236.67	\$ 15,105.74	\$ 31,448.58							\$ 126,063.59
TOTAL EXPENDITURES	\$ 125,205.39	\$ 399,737.85	\$ 473,899.08	\$ 329,901.00	\$ 353,516.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,682,259.50
ENDING BALANCE	(101,087.32)	(268,347.19)	(208,890.55)	(53,837.43)	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62	16,642.62
GAIN/(LOSS)	(101,087.32)	(167,259.87)	59,456.64	155,053.12	70,480.05	0.00	0.00	0.00	0.00	0.00	0.00	16,642.62

Expenditures do not include overhead and support services outside of the food service department
Advance payments in December equaled -\$2,797.90

*Government Reimbursements can run one to two months behind claim submission

Harlem Health Care Summary

December 2025 (unaudited)

HARLEM HEALTH CARE SUMMARY
December, 2025

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	YTD 2025-2026
<u>Expenditures</u>								
Claims Paid	\$ 12,318,461	\$ 11,800,458	\$ 11,568,762	\$ 14,111,968	\$ 15,932,040	\$ 16,375,799	\$ 15,609,035	\$ 9,275,042
ZERO Card Claims	\$ -	\$ -	\$ 664,585	\$ 701,610	\$ 427,415	\$ 406,246	\$ 452,170	\$ 280,650
ZERO Card Admin Fees	\$ -	\$ -	\$ 99,688	\$ 105,243	\$ 70,009	\$ 66,507	\$ 81,439	\$ 50,517
Marathon Health Clinic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,617	\$ 527,386
Stop Loss Premiums	\$ 722,203	\$ 953,857	\$ 754,277	\$ 978,978	\$ 1,048,511	\$ 1,065,787	\$ 1,520,206	\$ 791,913
ACA Compliance Fee	\$ 4,149	\$ 4,187	\$ -	\$ 4,881	\$ 4,207	\$ 4,229	\$ 10,308	\$ -
Administrative Fees	\$ 797,104	\$ 840,957	\$ 775,634	\$ 825,307	\$ 855,772	\$ 958,973	\$ 945,222	\$ 485,503
Total Expenditures	\$ 13,841,917	\$ 13,599,459	\$ 13,862,946	\$ 16,727,986	\$ 18,337,954	\$ 18,877,541	\$ 19,218,997	\$ 11,411,011
<u>Revenues</u>								
Stop Loss Reimbursement	\$ 768,745	\$ 151,267	\$ 123,803	\$ 814,919	\$ 565,498	\$ 1,399,183	\$ 325,084	\$ 227,510
Total Revenues	\$ 768,745	\$ 151,267	\$ 123,803	\$ 814,919	\$ 565,498	\$ 1,399,183	\$ 325,084	\$ 227,510

HARLEM HEALTH CARE PLAN SUMMARY
DISTRICT #122

2024-2025
EXPENDITURES

Date	Medical Claims Pd	Dental Claims	Prescription Claims	Admin. Fees	Stop Loss	ACA Compliance Fee	Marathon Health Clinic	Paid* Expenditures
Jul-24	858,209.16	53,915.39	239,903.21	85,308.97	1,896.00			1,239,232.73
Aug-24	1,214,855.36	76,055.97	267,332.32	79,305.19	126,708.42	4,960.57		1,769,217.83
Sep-24	1,390,502.25	66,484.35	338,980.56	90,064.50	131,550.78			2,017,582.44
Oct-25	1,171,480.84	48,656.87	258,396.87	78,598.14	125,497.83			1,682,630.55
Nov-24	991,169.24	58,639.08	244,507.72	82,106.88	125,497.83			1,501,920.75
Dec-26	1,023,558.69	47,936.27	374,215.68	81,943.04	128,188.03		72,133.49	1,727,975.20
Jan-25								
Feb-25								
Mar-25								
Apr-25								
May-25								
Jun-25								
TOTALS	\$6,649,775.54	\$351,687.93	\$1,723,336.36	\$497,326.72	\$639,338.89	\$4,960.57	72,133.49	9,938,559.50

2025-2026
EXPENDITURES

Date	Medical Claims Pd	Dental Claims	Prescription Claims	Admin. Fees	Stop Loss	ACA Compliance Fee	Marathon Health Clinic	Paid* Expenditures
Jul-25	1,272,279.67	57,482.13	257,422.93	97,556.98	239,788.72		85,315.01	2,009,845.44
Aug-25	2,005,293.65	74,704.47	188,488.47	95,704.87	112,360.60		84,812.84	2,561,364.90
Sep-25	1,092,902.59	52,457.66	386,391.55	84,193.33	111,659.54		88,092.40	1,815,697.07
Oct-25	868,627.84	45,276.88	247,030.66	73,894.94	109,517.36		90,788.63	1,435,136.31
Nov-25	1,202,186.13	52,767.82	376,446.02	84,088.61	109,287.34		93,769.73	1,918,545.65
Dec-25	949,845.57	47,973.16	378,114.97	100,581.50	109,299.34		84,607.28	1,670,421.82
Jan-26								
Feb-26								
Mar-26								
Apr-26								
May-26								
Jun-26								
TOTALS	\$7,391,135.45	\$330,662.12	\$1,833,894.60	\$536,020.23	\$791,912.90	\$0.00	\$527,385.89	\$11,411,011.19
% Increase/Decrease	11.1%	-6.0%	6.4%	7.8%	23.9%	-100.0%	631.1%	14.8%
\$ Increase/Decrease	\$741,359.91	(\$21,025.81)	\$110,558.24	\$38,693.51	\$152,574.01	(\$4,960.57)	\$455,252.40	\$1,472,451.69

Activity Accounts

December 2025 (unaudited)

ACTIVITY FUND REPORT

December, 2025

School	Beg. Balance 1-Jul-25	<u>Receipts</u>		<u>Expenditures</u>		Ending Balance
		MTD	YTD	MTD	YTD	
Harlem H.S.	261,909.09	50,270.57	283,201.80	49,430.08	251,872.55	293,238.34
Harlem M.S.	115,988.21		52,465.43		76,595.09	91,858.55
Loves Park	6,215.30	962.40	4,264.80	3,114.00	6,218.29	4,261.81
Machesney	10,864.78	6,089.04	16,190.19	5,888.16	16,540.54	10,514.43
Maple	22,788.34	7,457.60	20,184.52	4,801.57	15,534.49	27,438.37
Marquette	6,763.39	361.50	13,378.58	1,241.45	8,647.85	11,494.12
Olson Park	6,262.35	572.00	8,483.42	1,800.51	10,062.06	4,683.71
Parker Center	8,971.94	4,578.26	27,765.52	4,451.57	18,024.17	18,713.29
Ralston	10,762.09	414.00	6,143.13	683.91	6,583.35	10,321.87
Rock Cut	7,408.95	707.00	17,411.18	106.34	8,586.59	16,233.54
Windsor	10,625.75	3,959.80	14,736.42	3,888.50	13,101.41	12,260.76
TOTALS	468,560.19	75,372.17	464,224.99	75,406.09	431,766.39	501,018.79