Harlem

SCHOOL DISTRICT 122

Treasurer's Report

May 2026 (unaudited)

Financial Highlights
For the month ended May 31, 2026

✓ 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 98.83% 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 88.23% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 92.61% of the budgeted revenues have been received and 81.22% 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 100.03% of the budgeted amount.
- Investment earnings are equal to 86.3% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 100.03% of the budgeted revenues have been received and 100.11% 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 98.53% of the budgeted amount.
- Investment earnings are equal to 89.2% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- Rental Income has been received at 99.9% of the budget.
- In total, 89.94% of the budgeted revenues have been received and 86.25% 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 100.29% of the budgeted amount.
- Investment earnings are equal to 109.1% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 100.29% of the budgeted revenues have been received and 100.09% 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 99.91% of the budgeted amount.
- Investment earnings are equal to 102.8% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 77.69% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 87.36% 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 90.58% of the budgeted amount.
- Investment earnings are equal to 99.4% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 86.74% of the budgeted revenues have been received. The expenditure budget has been spent at a level 84.58% 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 100.58% 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 104.37% of the budgeted amount.
- Investment earnings are equal to 105.7%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 104.37% 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 102.15% of the budgeted amount.
- Investment earnings are equal to 104.2%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 102.15% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 74.01% of the annual budget.

✓ Health Care

- Medical Claims equaled $914,620.76. Prescription and Dental Claims for May equaled $496,054.70.
- Total expenditures for the month including Administrative fees equaled $1,694,175.12.

Harlem Consolidated School District #122

Revenue/Expenditure Summary

Fund	July 1, 2024 Fund Balance	May FY26 Revenue	May FY26 Expenditure	May FY26 Change in Fund Balance	FY 26 YTD Activity Fund Balance	FY 25 YTD Activity Fund Balance	May FY26 Ending Fund Balance
Education	$ 18,635,903.27	$ 4,984,373.75	$ 10,941,350.62	$ (5,956,976.87)	$ 8,210,258.61	$ 7,633,662.19	$ 26,846,161.88
Tort	$ 758,728.77	$ 2,518.63	$ -	$ 2,518.63	$ (25,492.12)	$ (11,897.80)	$ 733,236.65
Operations and Maintenance	$ 3,342,489.02	$ 26,722.48	$ 660,411.66	$ (633,689.18)	$ 16,985.19	$ 670,082.73	$ 3,359,474.21
Bond and Interest	$ 360,731.17	$ 1,440.76	$ -	$ 1,440.76	$ 58,710.08	$ 50,454.26	$ 419,441.25
Transportation	$ 3,152,924.03	$ 11,161.07	$ 705,929.54	$ (694,768.47)	$ (277,872.28)	$ (757,573.77)	$ 2,875,051.75
IMRF/SS	$ 2,357,560.88	$ 7,890.12	$ 385,319.98	$ (377,429.86)	$ (60,546.28)	$ 30,868.80	$ 2,297,014.60
Capital Projects	$ 49,203.88	$ -	$ 69,446.89	$ (69,446.89)	$ (757,570.92)	$ (4,017,285.62)	$ (708,367.04)
Working Cash	$ 507,572.13	$ 1,830.39	$ -	$ 1,830.39	$ 25,300.02	$ 26,764.10	$ 532,872.15
Life Safety	$ 5,322,759.62	$ 12,719.45	$ 68,655.73	$ (55,936.28)	$ (1,302,769.46)	$ 5,640,160.55	$ 4,019,990.16
Total	$ 34,487,872.77	$ 5,048,656.65	$ 12,831,114.42	$ (7,782,457.77)	$ 5,887,002.84	$ 9,265,235.44	$ 40,374,875.61

-This summary is a brief overview of the May 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 May Revenues and Expenditures.

Harlem Consolidated School District #122

Treasurer's Report

for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
EDUCATION FUND									
REVENUES									
Local Sources	$ 1,219,896.78	$ 1,066,664.06	$ (153,232.72)	-12.56%	$ 46,200,160.00	$ 43,805,052.40	$ 45,659,345.05	$ 1,854,292.65	4.23%
State Sources	$ 3,203,845.17	$ 3,255,640.08	$ 51,794.91	1.62%	$ 38,866,592.00	$ 34,013,361.83	$ 34,980,579.64	$ 967,217.81	2.84%
Federal Sources	$ 656,745.28	$ 662,069.61	$ 5,324.33	0.81%	$ 9,262,511.00	$ 7,395,757.04	$ 7,046,689.99	$ (349,067.05)	-4.72%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 350,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 5,080,487.23	$ 4,984,373.75	$ (96,113.48)	-1.89%	$ 94,679,263.00	$ 85,214,171.27	$ 87,686,614.68	$ 2,472,443.41	2.90%
EXPENDITURES									
Salaries	$ 7,298,855.20	$ 7,196,681.78	$ (102,173.42)	-1.40%	$ 61,836,505.00	$ 50,602,744.43	$ 50,791,936.49	$ 189,192.06	0.37%
Benefits	$ 1,863,515.30	$ 1,925,265.01	$ 61,749.71	3.31%	$ 23,025,547.00	$ 16,473,327.17	$ 17,305,322.25	$ 831,995.08	5.05%
Purchased Services	$ 322,514.88	$ 759,979.33	$ 437,464.45	135.64%	$ 3,858,495.00	$ 3,472,492.29	$ 3,841,282.90	$ 368,790.61	10.62%
Supplies	$ 501,807.75	$ 410,528.74	$ (91,279.01)	-18.19%	$ 4,527,511.00	$ 3,602,723.74	$ 3,760,893.75	$ 158,170.01	4.39%
Capital Outlay	$ -	$ 53,409.41	$ 53,409.41	#DIV/0!	$ 280,000.00	$ 162,951.15	$ 189,007.42	$ 26,056.27	15.99%
Other Expenditures	$ 399,108.92	$ 554,203.88	$ 155,094.96	38.86%	$ 3,439,522.00	$ 2,918,398.72	$ 3,242,546.18	$ 324,147.46	11.11%
Non-Capital Equipment	$ 55,037.97	$ 41,282.47	$ (13,755.50)	-24.99%	$ 315,918.00	$ 347,871.58	$ 345,367.08	$ (2,504.50)	-0.72%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 565,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 10,440,840.02	$ 10,941,350.62	$ 500,510.60	4.79%	$ 97,848,498.00	$ 77,580,509.08	$ 79,476,356.07	$ 1,895,846.99	2.44%
Revenues Over(under) Expenditures	$ (5,360,352.79)	$ (5,956,976.87)	$ (596,624.08)		$ (3,169,235.00)	$ 7,633,662.19	$ 8,210,258.61	$ 576,596.42	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
TORT FUND									
REVENUES									
Local Sources	$ 3,345.84	$ 2,518.63	$ (827.21)	-24.72%	$ 1,553,433.00	$ 1,502,407.70	$ 1,553,879.88	$ 51,472.18	3.43%
Totals	$ 3,345.84	$ 2,518.63	$ (827.21)	-24.72%	$ 1,553,433.00	$ 1,502,407.70	$ 1,553,879.88	$ 51,472.18	3.43%
EXPENDITURES									
Purchased Services	$ 471.50	$ -	$ (471.50)	-100.00%	$ 1,577,587.00	$ 1,514,305.50	$ 1,579,372.00	$ 65,066.50	4.30%
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	$ 471.50	$ -	$ (471.50)	-100.00%	$ 1,577,587.00	$ 1,514,305.50	$ 1,579,372.00	$ 65,066.50	4.30%
Revenues Over(under) Expenditures	$ 2,874.34	$ 2,518.63	$ (355.71)		$ (24,154.00)	$ (11,897.80)	$ (25,492.12)	$ (13,594.32)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
OPER & MAINT FUND									
REVENUES									
Local Sources	$ 48,677.69	$ 26,722.48	$ (21,955.21)	-45.10%	$ 5,918,113.00	$ 5,811,893.62	$ 5,830,964.68	$ 19,071.06	0.33%
State Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Sale of Equipment	$ -	$ -	$ -	#DIV/0!	$ -	$ 800.00	$ -	$ (800.00)	#DIV/0!
Transfers	$ -	$ -	$ -	#DIV/0!	$ 565,000.00	$ -	$ -	$ -	0.00%
Totals	$ 48,677.69	$ 26,722.48	$ (21,955.21)	-45.10%	$ 6,483,113.00	$ 5,812,693.62	$ 5,830,964.68	$ 18,271.06	0.31%
EXPENDITURES									
Salaries	$ 242,009.68	$ 280,553.64	$ 38,543.96	15.93%	$ 2,484,300.00	$ 1,967,991.39	$ 2,280,726.92	$ 312,735.53	15.89%
Benefits	$ 43,284.58	$ 52,036.88	$ 8,752.30	20.22%	$ 626,578.00	$ 447,184.67	$ 538,791.17	$ 91,606.50	20.49%
Purchased Services	$ 67,606.23	$ 92,406.81	$ 24,800.58	36.68%	$ 959,136.00	$ 1,047,578.70	$ 1,070,640.91	$ 23,062.21	2.20%
Supplies	$ 72,597.27	$ 229,782.15	$ 157,184.88	216.52%	$ 1,687,750.00	$ 1,470,020.91	$ 1,715,431.40	$ 245,410.49	16.69%
Capital Outlay	$ -	$ -	$ -	#DIV/0!	$ 164,500.00	$ 82,877.28	$ 149,405.63	$ 66,528.35	80.27%
Other Expenditures	$ 1,017.96	$ 995.66	$ (22.30)	-2.19%	$ 3,000.00	$ 1,017.96	$ 995.66	$ (22.30)	-2.19%
Non-Capital Equipment	$ 3,237.56	$ 4,636.52	$ 1,398.96	43.21%	$ 70,750.00	$ 125,939.98	$ 57,987.80	$ (67,952.18)	-53.96%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 745,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 429,753.28	$ 660,411.66	$ 230,658.38	53.67%	$ 6,741,014.00	$ 5,142,610.89	$ 5,813,979.49	$ 671,368.60	13.06%
Revenues Over(under) Expenditures	$ (381,075.59)	$ (633,689.18)	$ (252,613.59)		$ (257,901.00)	$ 670,082.73	$ 16,985.19	$ (653,097.54)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date				Year to Date				
	May-25 Actual	May-26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
BOND & INTEREST									
REVENUES									
Local Sources	$ 1,570.50	$ 1,440.76	$ (129.74)	-8.26%	$ 2,796,665.00	$ 2,546,170.90	$ 2,804,668.52	$ 258,497.62	10.15%
Totals	$ 1,570.50	$ 1,440.76	$ (129.74)	-8.26%	$ 2,796,665.00	$ 2,546,170.90	$ 2,804,668.52	$ 258,497.62	10.15%
EXPENDITURES									
Purchased Services	$ -	$ -	$ -	#DIV/0!	$ 900.00	$ 2,066.64	$ 2,450.00	$ 383.36	18.55%
Principal	$ -	$ -	$ -	#DIV/0!	$ 2,095,000.00	$ 2,010,000.00	$ 2,113,025.00	$ 103,025.00	5.13%
Interest	$ -	$ -	$ -	#DIV/0!	$ 647,244.00	$ 483,050.00	$ 629,219.44	$ 146,169.44	30.26%
Other Expenditures	$ 600.00	$ -	$ (600.00)	-100.00%	$ -	$ 600.00	$ 1,264.00	$ 664.00	110.67%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 300.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 600.00	$ -	$ (600.00)	-100.00%	$ 2,743,444.00	$ 2,495,716.64	$ 2,745,958.44	$ 250,241.80	10.03%
Revenues Over(under) Expenditures	$ 970.50	$ 1,440.76	$ 470.26		$ 53,221.00	$ 50,454.26	$ 58,710.08	$ 8,255.82	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
TRANSPORTATION									
REVENUES									
Local Sources	$ 11,784.10	$ 11,161.07	$ (623.03)	-5.29%	$ 3,068,202.00	$ 2,554,994.15	$ 3,065,297.62	$ 510,303.47	19.97%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 4,000,000.00	$ 2,448,082.67	$ 2,176,709.63	$ (271,373.04)	-11.09%
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ 430,000.00	$ -	$ 392,600.00	$ 392,600.00	#DIV/0!
Sale of Equipment	$ -	$ -	$ -	#DIV/0!	$ 810,000.00	$ 357,505.00	$ 820,101.87	$ 462,596.87	129.40%
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ 11,784.10	$ 11,161.07	$ (623.03)	-5.29%	$ 8,308,202.00	$ 5,360,581.82	$ 6,454,709.12	$ 1,094,127.30	20.41%
EXPENDITURES									
Salaries	$ 342,041.39	$ 346,338.39	$ 4,297.00	1.26%	$ 2,906,612.00	$ 2,362,811.92	$ 2,475,836.39	$ 113,024.47	4.78%
Benefits	$ 87,469.66	$ 95,811.84	$ 8,342.18	9.54%	$ 1,264,795.00	$ 816,413.46	$ 903,328.40	$ 86,914.94	10.65%
Purchased Services	$ 45,139.18	$ 161,575.35	$ 116,436.17	257.95%	$ 441,500.00	$ 404,315.22	$ 559,518.33	$ 155,203.11	38.39%
Supplies	$ 63,557.42	$ 101,893.96	$ 38,336.54	60.32%	$ 437,775.00	$ 445,149.59	$ 528,889.20	$ 83,739.61	18.81%
Capital Outlay	$ -	$ -	$ -	#DIV/0!	$ 2,288,640.00	$ 2,088,213.00	$ 2,258,647.29	$ 170,434.29	8.16%
Other Expenditures	$ 346.40	$ 310.00	$ (36.40)	-10.51%	$ 2,250.00	$ 1,252.40	$ 1,816.00	$ 563.60	45.00%
Non-Capital Equipment	$ -	$ -	$ -	#DIV/0!	$ 15,000.00	$ -	$ 4,545.79	$ 4,545.79	#DIV/0!
Transfers	$ -	$ -	$ -	#DIV/0!	$ 350,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 538,554.05	$ 705,929.54	$ 167,375.49	31.08%	$ 7,706,572.00	$ 6,118,155.59	$ 6,732,581.40	$ 614,425.81	10.04%
Revenues Over(under) Expenditures	$ (526,769.95)	$ (694,768.47)	$ (167,998.52)		$ 601,630.00	$ (757,573.77)	$ (277,872.28)	$ 479,701.49	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date				Year to Date				
	May-25 Actual	May-26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
IMRF/Soc Sec									
REVENUES									
Local Sources	$ 8,315.19	$ 7,890.12	$ (425.07)	-5.11%	$ 3,031,453.00	$ 2,781,527.65	$ 2,745,775.47	$ (35,752.18)	-1.29%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 92,392.00	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ 41,550.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 8,315.19	$ 7,890.12	$ (425.07)	-5.11%	$ 3,165,395.00	$ 2,781,527.65	$ 2,745,775.47	$ (35,752.18)	-1.29%
EXPENDITURES									
Benefits	$ 411,230.18	$ 385,319.98	$ (25,910.20)	-6.30%	$ 3,318,078.00	$ 2,750,658.85	$ 2,806,321.75	$ 55,662.90	2.02%
Totals	$ 411,230.18	$ 385,319.98	$ (25,910.20)	-6.30%	$ 3,318,078.00	$ 2,750,658.85	$ 2,806,321.75	$ 55,662.90	2.02%
Revenues Over(under) Expenditures	$ (402,914.99)	$ (377,429.86)	$ 25,485.13		$ (152,683.00)	$ 30,868.80	$ (60,546.28)	$ (91,415.08)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date				Year to Date				
	May-25 Actual	May-26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
CAPITAL PROJECTS									
REVENUES									
Local Sources	$ 250,301.07	$ -	$ (250,301.07)	-100.00%	$ 1,000.00	$ 432,842.19	$ 2,018.84	$ (430,823.35)	-99.53%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 50,000.00	$ 500,000.00	$ 50,000.00	$ (450,000.00)	-90.00%
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ 162,558.00	$ -	$ (162,558.00)	-100.00%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 745,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 250,301.07	$ -	$ (250,301.07)	-100.00%	$ 796,000.00	$ 1,095,400.19	$ 52,018.84	$ (1,043,381.35)	-95.25%
EXPENDITURES									
Purchased Services	$ -	$ -	$ -	#DIV/0!	$ -	$ 29,232.85	$ 3,600.00	$ (25,632.85)	-87.69%
Supplies	$ 499.96	$ -	$ (499.96)	-100.00%	$ -	$ 77,443.20	$ -	$ (77,443.20)	-100.00%
Capital Outlay	$ 186,205.06	$ 69,446.89	$ (116,758.17)	-62.70%	$ 804,918.00	$ 4,810,162.33	$ 805,989.76	$ (4,004,172.57)	-83.24%
Other Expenditures	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Non-Capital Equipment	$ 3,313.04	$ -	$ (3,313.04)	-100.00%	$ -	$ 195,847.43	$ -	$ (195,847.43)	-100.00%
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ 190,018.06	$ 69,446.89	$ (120,571.17)	-63.45%	$ 804,918.00	$ 5,112,685.81	$ 809,589.76	$ (4,303,096.05)	-84.17%
Revenues Over(under) Expenditures	$ 60,283.01	$ (69,446.89)	$ (129,729.90)		$ (8,918.00)	$ (4,017,285.62)	$ (757,570.92)	$ 3,259,714.70	

Harlem Consolidated School District #122

Treasurer's Report

for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
WORKING CASH									
REVENUES									
Local Sources	$ 1,739.18	$ 1,830.39	$ 91.21	5.24%	$ 24,241.00	$ 26,764.10	$ 25,300.02	$ (1,464.08)	-5.47%
Totals	$ 1,739.18	$ 1,830.39	$ 91.21	5.24%	$ 24,241.00	$ 26,764.10	$ 25,300.02	$ (1,464.08)	-5.47%
EXPENDITURES									
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Revenues Over(under) Expenditures	$ 1,739.18	$ 1,830.39	$ 91.21		$ 24,241.00	$ 26,764.10	$ 25,300.02	$ (1,464.08)	

Harlem Consolidated School District #122
Treasurer's Report
for the month ended May 31, 2026

Fund	Month to Date May-25 Actual	Month to Date May-26 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date Y-T-D 25 Actual	Year to Date Y-T-D 26 Actual	Year to Date Variance $	Year to Date Variance %
FIRE & SAFETY									
REVENUES									
Local Sources	$ 23,071.52	$ 12,719.45	$ (10,352.07)	-44.87%	$ 312,521.00	$ 308,219.16	$ 319,224.98	$ 11,005.82	3.57%
State Energy Rebates	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Sale of Bonds	$ -	$ -	$ -	#DIV/0!	$ -	$ 5,750,399.52	$ -	$ (5,750,399.52)	-100.00%
Totals	$ 23,071.52	$ 12,719.45	$ (10,352.07)	-44.87%	$ 312,521.00	$ 6,058,618.68	$ 319,224.98	$ (5,739,393.70)	-94.73%
EXPENDITURES									
Purchased Services	$ -	$ -	$ -	#DIV/0!	$ 10,000.00	$ 25,250.00	$ 10,100.00	$ (15,150.00)	-60.00%
Capital Outlay	$ 34,338.27	$ 68,655.73	$ 34,317.46	99.94%	$ 2,181,500.00	$ 393,208.13	$ 1,611,894.44	$ 1,218,686.31	309.93%
Totals	$ 34,338.27	$ 68,655.73	$ 34,317.46	99.94%	$ 2,191,500.00	$ 418,458.13	$ 1,621,994.44	$ 1,203,536.31	287.61%
Revenues Over(under) Expenditures	$ (11,266.75)	$ (55,936.28)	$ (44,669.53)		$ (1,878,979.00)	$ 5,640,160.55	$ (1,302,769.46)	$ (6,942,930.01)	

Harlem Consolidated School District #122

Treasurer's Report

for the month ended May 31, 2026

Fund	Month to Date				Year to Date				
	2025 Actual	2026 Actual	Variance $	Variance %	Annual Budget	2025 YTD	2026 YTD	Variance $	Variance %
REVENUES									
Education	$ 5,080,487.23	$ 4,984,373.75	$ (96,113.48)	-1.89%	$ 94,679,263.00	$ 85,214,171.27	$ 87,686,614.68	$ 2,472,443.41	2.90%
Tort	$ 3,345.84	$ 2,518.63	$ (827.21)	-24.72%	$ 1,553,433.00	$ 1,502,407.70	$ 1,553,879.88	$ 51,472.18	3.43%
Operations & Maintenance	$ 48,677.69	$ 26,722.48	$ (21,955.21)	-45.10%	$ 6,483,113.00	$ 5,812,693.62	$ 5,830,964.68	$ 18,271.06	0.31%
Bond & Interest	$ 1,570.50	$ 1,440.76	$ (129.74)	-8.26%	$ 2,796,665.00	$ 2,546,170.90	$ 2,804,668.52	$ 258,497.62	10.15%
Transportation	$ 11,784.10	$ 11,161.07	$ (623.03)	-5.29%	$ 8,308,202.00	$ 5,360,581.82	$ 6,454,709.12	$ 1,094,127.30	20.41%
IMRF/Soc. Security	$ 8,315.19	$ 7,890.12	$ (425.07)	-5.11%	$ 3,165,395.00	$ 2,781,527.65	$ 2,745,775.47	$ (35,752.18)	-1.29%
Capital Projects	$ 250,301.07	$ -	$ (250,301.07)	-100.00%	$ 796,000.00	$ 1,095,400.19	$ 52,018.84	$ (1,043,381.35)	-95.25%
Working Cash	$ 1,739.18	$ 1,830.39	$ 91.21	5.24%	$ 24,241.00	$ 26,764.10	$ 25,300.02	$ (1,464.08)	-5.47%
Fire & Safety	$ 23,071.52	$ 12,719.45	$ (10,352.07)	-44.87%	$ 312,521.00	$ 6,058,618.68	$ 319,224.98	$ (5,739,393.70)	-94.73%
Totals	$ 5,429,292.32	$ 5,048,656.65	$ (380,635.67)	-7.01%	$ 118,118,833.00	$ 110,398,335.93	$ 107,473,156.19	$ (2,925,179.74)	-2.65%

Harlem Consolidated School District #122

Treasurer's Report

for the month ended May 31, 2026

Fund	Month to Date 2025 Actual	Month to Date 2026 Actual	Month to Date Variance $	Month to Date Variance %	Year to Date Annual Budget	Year to Date 2025 YTD	Year to Date 2026 YTD	Year to Date Variance $	Year to Date Variance %
EXPENDITURES									
Education	$ 10,440,840.02	$ 10,941,350.62	$ 500,510.60	4.79%	$ 97,848,498.00	$ 77,580,509.08	$ 79,476,036.07	$ 1,895,526.99	2.44%
Tort	$ 471.50	$ -	$ (471.50)	-100.00%	$ 1,577,587.00	$ 1,514,305.50	$ 1,579,372.00	$ 65,066.50	4.30%
Operations & Maintenance	$ 429,753.28	$ 660,411.66	$ 230,658.38	53.67%	$ 6,741,014.00	$ 5,142,610.90	$ 5,813,979.49	$ 671,368.59	13.06%
Bond & Interest	$ 600.00	$ -	$ (600.00)	-100.00%	$ 2,743,444.00	$ 2,495,716.64	$ 2,745,958.44	$ 250,241.80	10.03%
Transportation	$ 538,554.05	$ 705,929.54	$ 167,375.49	31.08%	$ 7,706,572.00	$ 6,118,155.59	$ 6,732,581.40	$ 614,425.81	10.04%
IMRF/Soc. Security	$ 411,230.18	$ 385,319.98	$ (25,910.20)	-6.30%	$ 3,318,078.00	$ 2,750,658.85	$ 2,806,321.75	$ 55,662.90	2.02%
Capital Projects	$ 190,018.06	$ 69,446.89	$ (120,571.17)	-63.45%	$ 804,918.00	$ 5,112,685.81	$ 809,589.76	$ (4,303,096.05)	-84.17%
Working Cash	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Fire & Safety	$ 34,338.27	$ 68,655.73	$ 34,317.46	99.94%	$ 2,191,500.00	$ 418,458.13	$ 1,621,994.44	$ 1,203,536.31	287.61%
Totals	$ 12,045,805.36	$ 12,831,114.42	$ 785,309.06	6.52%	$ 122,931,611.00	$ 101,133,100.50	$ 101,585,833.35	$ 452,732.85	0.45%
Revenues Over(under) Expenditures	$ (6,616,513.04)	$ (7,782,457.77)	$ (1,165,944.73)		$ (4,812,778.00)	$ 9,265,235.43	$ 5,887,322.84	$ (3,377,912.59)	

Outstanding Investments & Cash Balances

May 2026 (unaudited)

Harlem Consolidated School District #122
Cash/Investment Balance Report
for the month ended May 31, 2026 (Unaudited)

FUND		Cash Balance
Education (Incl. Spec. Ed)	$	19,477,304.68
Tort	$	733,236.68
Operations & Maintenance	$	3,577,091.20
Debt Service	$	419,441.25
Transportation	$	3,066,238.03
IMRF	$	1,886,004.42
Social Security	$	411,010.14
Capital Projects	$	(602,846.54)
Working Cash	$	532,872.15
Life Safety	$	920,091.94
	$	30,420,443.95
		**

$30,810,564.48 of the balance is invested in Associated Bank at 3.82%
This balance may be higher due to outstanding checks and obligations.

Investment Balance Report

5/3 Fifth Third Securities				
Money Markets				
FEDERATED HERMES GOVT	3.47%		$	337,496.21
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 ENTERPRIS	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	3.15%	1/1/2029	$	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-CUSIP3134HC-PZ-6	3.75%	1/22/2027	$	516,394.79
FEDERAL HOME LOAN-CUSP3134HB-2A-8	3.95%	10/21/2030	$	691,438.46
			$	6,208,847.57

Bonds Balance Report

PMA FINANCIAL NETWORK	3.56%	$	3,167,853.95
		$	3,167,853.95

Food Service Financial Summary

May 2026 (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
REVENUES								
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	$ 359,043
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	$ 3,274,367
Other Revenue	$ 33,057	$ 29,649	$ 14,387	$ 28,273	$ 80,330	$ 94,524	$ 112,860	$ 143,134
TOTAL REVENUE	**$ 2,402,747**	**$ 2,298,854**	**$ 1,535,874**	**$ 3,299,610**	**$ 3,439,769**	**$ 3,306,819**	**$ 3,620,950**	**$ 3,776,544**
EXPENDITURES								
Food Supply	$ 975,640	$ 946,780	$ 558,067	$ 1,297,097	$ 1,386,651	$ 1,492,871	$ 1,705,637	$ 1,763,555
Labor	$ 847,183	$ 772,729	$ 712,811	$ 734,822	$ 784,259	$ 929,480	$ 1,051,885	$ 1,096,566
Benefits	$ 168,526	$ 256,689	$ 224,350	$ 228,500	$ 231,013	$ 269,914	$ 314,847	$ 368,495
Other	$ 205,161	$ 216,848	$ 126,358	$ 202,410	$ 359,321	$ 244,945	$ 313,634	$ 246,240
TOTAL EXPENSE	**$ 2,196,509**	**$ 2,193,047**	**$ 1,621,587**	**$ 2,462,830**	**$ 2,761,244**	**$ 2,937,210**	**$ 3,386,003**	**$ 3,474,856**
GAIN(LOSS)	$ 206,238	$ 105,807	$ (85,713)	$ 836,780	$ 678,525	$ 369,609	$ 234,948	$ 301,688
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	3,529
Student Reduced Lunch	39							
Student Paid Breakfast	21							
Student Free Breakfast	138	26,160	26,653	34,558	57,480	1,927	2,060	2,136
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	5,665

Harlem Consolidated Schools - Food Service
2025-2026

	JULY & AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
BEGINNING BALANCE		(101,087.32)	(268,347.19)	(208,890.55)	(53,837.43)	16,642.62	67,137.69	165,268.81	198,812.52	236,076.97	301,687.82	
REVENUES												
STUDENT LUNCH/MILK	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
STUDENT BREAKFAST	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -
ALA CARTE	$ 18,300.55	$ 50,622.65	$ 48,629.85	$ 36,485.20	$ 30,686.50	$ 36,920.30	$ 37,414.65	$ 39,673.40	$ 30,152.05	$ 30,157.75		$ 359,042.90
GOV'T REIMBURSEMENT *	$ 100.52	$ 178,372.28	$ 456,857.25	$ 444,428.28	$ 364,247.33	$ 316,240.71	$ 369,903.37	$ 381,248.41	$ 391,490.22	$ 371,478.88		$ 3,274,367.25
OTHER REVENUE	$ 5,717.00	$ 3,483.05	$ 27,868.62	$ 4,040.64	$ 29,062.40	$ 5,848.59	$ 26,080.42	$ 12,576.44	$ 21,910.15	$ 6,546.65		$ 143,133.96
TOTAL REVENUE	**$ 24,118.07**	**$ 232,477.98**	**$ 533,355.72**	**$ 484,954.12**	**$ 423,996.23**	**$ 359,009.60**	**$ 433,398.44**	**$ 433,498.25**	**$ 443,552.42**	**$ 408,183.28**	**$ -**	**$ 3,776,544.11**
EXPENDITURES												
FOOD SUPPLY	$ 3,557.86	$ 225,186.63	$ 245,247.57	$ 174,029.74	$ 173,797.10	$ 148,508.55	$ 178,968.05	$ 241,824.37	$ 233,112.23	$ 139,322.47		$ 1,763,554.57
LABOR	$ 70,332.54	$ 105,901.62	$ 152,535.14	$ 105,645.64	$ 112,192.86	$ 102,749.31	$ 99,400.28	$ 100,477.73	$ 106,196.34	$ 141,134.99		$ 1,096,566.45
EMPLOYEE BENEFITS	$ 23,948.55	$ 50,743.44	$ 41,879.70	$ 35,119.88	$ 36,077.64	$ 35,972.06	$ 34,329.44	$ 34,500.78	$ 35,378.46	$ 40,545.15		$ 368,495.10
OTHER EXPENSE	$ 27,366.44	$ 17,906.16	$ 34,236.67	$ 15,105.74	$ 31,448.58	$ 21,284.61	$ 22,569.55	$ 23,151.66	$ 31,600.94	$ 21,569.82		$ 246,240.17
TOTAL EXPENDITURES	**$ 125,205.39**	**$ 399,737.85**	**$ 473,899.08**	**$ 329,901.00**	**$ 353,516.18**	**$ 308,514.53**	**$ 335,267.32**	**$ 399,954.54**	**$ 406,287.97**	**$ 342,572.43**	**$ -**	**$ 3,474,856.29**
ENDING BALANCE	*(101,087.32)*	*(268,347.19)*	*(208,890.55)*	*(53,837.43)*	*16,642.62*	*67,137.69*	*165,268.81*	*198,812.52*	*236,076.97*	*301,687.82*	*301,687.82*	
GAIN/(LOSS)	(101,087.32)	(167,259.87)	59,456.64	155,053.12	70,480.05	50,495.07	98,131.12	33,543.71	37,264.45	65,610.85	0.00	301,687.82

Expenditures do not include overhead and support services outside of the food service department
Advance payments in May equaled $6,482.50
*Government Reimbursements can run one to two months behind claim submission

Harlem Health Care Summary

May 2026 (unaudited)

HARLEM HEALTH CARE SUMMARY
May, 2026

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	YTD 2025-2026
Expenditures								
Claims Paid	$ 12,318,461	$ 11,800,458	$ 11,568,762	$ 14,111,968	$ 15,932,040	$ 16,375,799	$ 15,609,035	$ 16,843,821
ZERO Card Claims	$ -	$ -	$ 664,585	$ 701,610	$ 427,415	$ 406,246	$ 452,170	$ 537,614
ZERO Card Admin Fees	$ -	$ -	$ 99,688	$ 105,243	$ 70,009	$ 66,507	$ 81,439	$ 96,771
Marathon Health Clinic	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,617	$ 980,964
Stop Loss Premiums	$ 722,203	$ 953,857	$ 754,277	$ 978,978	$ 1,048,511	$ 1,065,787	$ 1,520,206	$ 1,338,328
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	$ 919,744
Total Expenditures	**$ 13,841,917**	**$ 13,599,459**	**$ 13,862,946**	**$ 16,727,986**	**$ 18,337,954**	**$ 18,877,541**	**$ 19,218,997**	**$ 20,717,242**
Revenues								
Stop Loss Reimbursement	$ 768,745	$ 151,267	$ 123,803	$ 814,919	$ 565,498	$ 1,399,183	$ 325,084	$ 450,586
Total Revenues	**$ 768,745**	**$ 151,267**	**$ 123,803**	**$ 814,919**	**$ 565,498**	**$ 1,399,183**	**$ 325,084**	**$ 450,586**

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	1,057,055.33	49,539.91	269,554.90	81,136.07	125,228.81		79,862.08	1,662,377.10
Feb-25	1,168,422.70	61,630.71	205,355.73	94,097.69	129,129.60		96,125.64	1,754,762.07
Mar-25	801,568.36	61,363.51	157,475.04	99,230.12	129,398.62		86,727.65	1,335,763.30
Apr-25	1,079,909.61	36,014.98	147,076.70	86,599.90	128,457.05		86,070.31	1,564,128.55
May-25	969,799.92	60,804.90	215,968.01	78,839.86	129,936.66		87,473.77	1,542,823.12
Jun-25								
TOTALS	$11,726,531.46	$621,041.94	$2,718,766.74	$937,230.36	$1,281,489.63	$4,960.57	508,392.94	17,798,413.64

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	1,315,198.46	47,128.62	341,644.42	108,912.88	110,572.45		92,973.57	2,016,430.40
Feb-26	1,035,759.95	55,388.24	427,436.70	79,470.30	110,691.46		88,378.22	1,797,124.87
Mar-26	1,275,774.73	57,383.53	274,159.37	111,557.02	108,977.33		90,389.55	1,918,241.53
Apr-26	1,084,834.69	45,410.20	454,948.27	97,044.94	108,141.24		89,879.24	1,880,258.58
May-26	914,620.76	59,167.85	436,886.85	83,509.54	108,032.23		91,957.89	1,694,175.12
Jun-26								
TOTALS	$13,017,324.04	$595,140.56	$3,768,970.21	$1,016,514.91	$1,338,327.61	$0.00	980,964.36	$20,717,241.69
% Increase/Decrease	11.0%	-4.2%	38.6%	8.5%	4.4%	-100.0%	93.0%	16.4%
$ Increase/Decrease	$1,290,792.58	($25,901.38)	$1,050,203.47	$79,284.55	$56,837.98	($4,960.57)	$472,571.42	$2,918,828.05

Activity Accounts

May 2026 (unaudited)

ACTIVITY FUND REPORT
May, 2026

School	Beg. Balance 1-Jul-25	Receipts MTD	Receipts YTD	Expenditures MTD	Expenditures YTD	Ending Balance
Harlem H.S.	261,909.09	71,245.17	536,935.12	55,180.66	497,420.59	301,423.62
Harlem M.S.	115,988.21	6,606.33	145,377.07	5,401.95	156,768.92	104,596.36
Loves Park	6,215.30	1,207.84	6,777.05	929.97	8,191.29	4,801.06
Machesney	10,864.78	2,206.73	26,185.80	5,459.77	28,623.23	8,427.35
Maple	22,788.34	2,026.35	25,040.92	6,732.54	36,037.12	11,792.14
Marquette	6,763.39	290.19	29,823.41	5,945.31	21,113.34	15,473.46
Olson Park	6,262.35	6,189.37	22,961.44	7,488.61	25,478.11	3,745.68
Parker Center	8,971.94	2,402.00	37,363.20	3,283.32	29,794.14	16,541.00
Ralston	10,762.09	3,376.72	15,694.55	2,214.11	15,620.72	10,835.92
Rock Cut	7,408.95		17,641.78		17,295.78	7,754.95
Windsor	10,625.75	1,939.14	28,593.05	-	22,930.95	16,287.85
TOTALS	468,560.19	97,489.84	892,393.39	92,636.24	859,274.19	501,679.39