Harlem

SCHOOL DISTRICT 122

Treasurer's Report

August 2025 (unaudited)

Financial Highlights
For the month ended August 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 52.36% 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 18.4% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 29.11% of the budgeted revenues have been received and 6.19% 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 59.91% of the budgeted amount.
- Investment earnings are equal to 2.9% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 59.91% 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 57.18% of the budgeted amount.
- Investment earnings are equal to 21% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- Rental Income has been received at 15.7% of the budget.
- In total, 52.20% of the budgeted revenues have been received and 14.14% 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 60.27% of the budgeted amount.
- Investment earnings are equal to 29.3% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 60.27% of the budgeted revenues have been received and 11.24% 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 51.57% of the budgeted amount.
- Investment earnings are equal to 20.5% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total 28.91% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 33.61% 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 53.36% of the budgeted amount.
- Investment earnings are equal to 22.9% of budget. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 51.10% of the budgeted revenues have been received. The expenditure budget has been spent at a level 6.78% 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 .25% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 31.16% 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 31.30% of the budgeted amount.
- Investment earnings are equal to 22.2%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 31.30% 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 43.95% of the budgeted amount.
- Investment earnings are equal to 25.6%. Additional interest will be earned from the monthly cash manager interest allocation.
- In total, 43.95% of the budgeted revenues have been received. The expenditure budget has been spent at a level of 34.72% of the annual budget.

✓ **Health Care**

- Medical Claims equaled $2,005,293.65. Prescription and Dental Claims for August equaled $263,192.94.
- Total expenditures for the month including Administrative fees equaled $2,561,364.90.

Harlem Consolidated School District #122

Revenue/Expenditure Summary

Fund	July 1, 2025 Fund Balance	August FY 26 Revenue	August FY 26 Expenditure	August FY 26 Change in Fund Balance	FY 26 YTD Activity Fund Balance	FY 25 YTD Activity Fund Balance	August FY 26 Ending Fund Balance
Education	$18,635,903.27	$5,994,044.64	$3,804,986.00	$2,189,058.64	$21,502,558.66	$19,507,423.26	$40,138,461.93
Tort	$758,728.77	$85,433.59	$23,175.00	$62,258.59	($646,990.05)	($632,859.02)	$111,738.72
Operations and Maintenance	$3,342,489.02	$352,757.02	$347,492.00	$5,265.02	$2,430,775.04	$2,465,240.26	$5,773,264.06
Bond and Interest	$360,731.17	$159,514.82	$0.00	$159,514.82	$1,377,023.81	$1,256,394.21	$1,737,754.98
Transportation	$3,152,924.03	$344,095.21	$232,058.89	$112,036.32	($188,380.24)	($583,276.92)	$2,964,543.79
IMRF/SS	$2,357,560.88	$159,787.00	$158,484.84	$1,302.16	$1,392,662.74	$1,385,378.21	$3,750,223.62
Capital Projects	$49,203.88	$0.00	($272,547.74)	$272,547.74	($248,819.67)	($1,596,926.01)	($199,615.79)
Working Cash	$507,572.13	$2,351.52	$0.00	$2,351.52	$7,586.92	$7,524.76	$515,159.05
Life Safety	$5,322,759.62	$26,483.50	$0.00	$26,483.50	($623,474.61)	$127,372.58	$4,699,285.01
Total	$ 34,487,872.77	$7,124,467.30	$4,293,648.99	$2,830,818.31	$25,002,942.60	$21,936,271.33	$ 59,490,815.37

-This summary is a brief overview of the August 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 August 31, 2025

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
EDUCATION FUND									
REVENUES									
Local Sources	$ 2,098,821.63	$ 2,597,708.89	$ 498,887.26	23.77%	$ 46,200,160.00	$ 22,863,744.47	$ 24,191,500.74	$ 1,327,756.27	5.81%
State Sources	$ 2,991,494.00	$ 3,251,944.52	$ 260,450.52	8.71%	$ 38,866,592.00	$ 2,991,494.00	$ 3,223,453.52	$ 231,959.52	7.75%
Federal Sources	$ -	$ 144,391.23	$ 144,391.23	#DIV/0!	$ 9,262,511.00	$ -	$ 144,391.23	$ 144,391.23	#DIV/0!
Transfers	$ -	$ -	$ -	#DIV/0!	$ 350,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 5,090,315.63	$ 5,994,044.64	$ 903,729.01	17.75%	$ 94,679,263.00	$ 25,855,238.47	$ 27,559,345.49	$ 1,704,107.02	6.59%
EXPENDITURES									
Salaries	$ 2,601,856.38	$ 2,602,643.00	$ 786.62	0.03%	$ 61,836,505.00	$ 3,140,609.09	$ 3,143,575.11	$ 2,966.02	0.09%
Benefits	$ 872,482.52	$ 873,845.44	$ 1,362.92	0.16%	$ 23,025,547.00	$ 1,030,641.36	$ 1,023,341.49	$ (7,299.87)	-0.71%
Purchased Services	$ 677,005.80	$ 163,880.67	$ (513,125.13)	-75.79%	$ 3,858,495.00	$ 1,228,975.99	$ 1,288,763.12	$ 59,787.13	4.86%
Supplies	$ 514,960.68	$ 88,757.70	$ (426,202.98)	-82.76%	$ 4,527,511.00	$ 523,236.87	$ 215,988.93	$ (307,247.94)	-58.72%
Capital Outlay	$ 20,982.27	$ 7,459.60	$ (13,522.67)	-64.45%	$ 280,000.00	$ 20,982.27	$ 7,459.60	$ (13,522.67)	-64.45%
Other Expenditures	$ 214,327.68	$ 67,878.04	$ (146,449.64)	-68.33%	$ 3,439,522.00	$ 239,404.57	$ 280,459.03	$ 41,054.46	17.15%
Non-Capital Equipment	$ 163,965.06	$ 521.55	$ (163,443.51)	-99.68%	$ 315,918.00	$ 163,965.06	$ 97,199.55	$ (66,765.51)	-40.72%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 565,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 5,065,580.39	$ 3,804,986.00	$ (1,260,594.39)	-24.89%	$ 97,848,498.00	$ 6,347,815.21	$ 6,056,786.83	$ (291,028.38)	-4.58%
Revenues Over(under) Expenditures	$ 24,735.24	$ 2,189,058.64	$ 2,164,323.40		$ (3,169,235.00)	$ 19,507,423.26	$ 21,502,558.66	$ 1,995,135.40	

Harlem Consolidated School District #122

Treasurer's Report

for the month ended August 31, 2025

Fund	Month to Date: August FY 25 Actual	Month to Date: August FY 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	$ 58,962.37	$ 85,433.59	$ 26,471.22	44.90%	$ 1,553,433.00	$ 879,466.98	$ 930,596.95	$ 51,129.97	5.81%
Totals	$ 58,962.37	$ 85,433.59	$ 26,471.22	44.90%	$ 1,553,433.00	$ 879,466.98	$ 930,596.95	$ 51,129.97	5.81%
EXPENDITURES									
Purchased Services	$ 22,500.00	$ 23,175.00	$ 675.00	3.00%	$ 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	$ 22,500.00	$ 23,175.00	$ 675.00	3.00%	$ 1,577,587.00	$ 1,512,326.00	$ 1,577,587.00	$ 65,261.00	4.32%
Revenues Over(under) Expenditures	$ 36,462.37	$ 62,258.59	$ 25,796.22		$ (24,154.00)	$ (632,859.02)	$ (646,990.05)	$ (14,131.03)	

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

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
OPER & MAINT FUND									
REVENUES									
Local Sources	$ 267,403.19	$ 352,757.02	$ 85,353.83	31.92%	$ 5,918,113.00	$ 3,285,295.92	$ 3,383,922.10	$ 98,626.18	3.00%
State Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Sale of Equipment	$ 800.00	$ -	$ (800.00)	-100.00%	$ -	$ 800.00	$ -	$ (800.00)	-100.00%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 565,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 268,203.19	$ 352,757.02	$ 84,553.83	31.53%	$ 6,483,113.00	$ 3,286,095.92	$ 3,383,922.10	$ 97,826.18	2.98%
EXPENDITURES									
Salaries	$ 164,146.93	$ 193,585.30	$ 29,438.37	17.93%	$ 2,484,300.00	$ 314,333.06	$ 362,766.20	$ 48,433.14	15.41%
Benefits	$ 38,595.54	$ 41,729.99	$ 3,134.45	8.12%	$ 626,578.00	$ 72,725.39	$ 81,774.42	$ 9,049.03	12.44%
Purchased Services	$ 292,683.60	$ 57,841.61	$ (234,841.99)	-80.24%	$ 959,136.00	$ 295,363.86	$ 253,285.99	$ (42,077.87)	-14.25%
Supplies	$ 144,319.83	$ 45,006.86	$ (99,312.97)	-68.81%	$ 1,687,750.00	$ 97,353.14	$ 107,691.42	$ 10,338.28	10.62%
Capital Outlay	$ -	$ -	$ -	#DIV/0!	$ 164,500.00	$ -	$ 121,648.00	$ 121,648.00	#DIV/0!
Other Expenditures	$ -	$ -	$ -	#DIV/0!	$ 3,000.00	$ -	$ -	$ -	#DIV/0!
Non-Capital Equipment	$ 41,080.21	$ 9,328.24	$ (31,751.97)	-77.29%	$ 70,750.00	$ 41,080.21	$ 25,981.03	$ (15,099.18)	-36.76%
Transfers	$ -	$ -	$ -	#DIV/0!	$ 745,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 680,826.11	$ 347,492.00	$ (333,334.11)	-48.96%	$ 6,741,014.00	$ 820,855.66	$ 953,147.06	$ 132,291.40	16.12%
Revenues Over(under) Expenditures	$ (412,622.92)	$ 5,265.02	$ 417,887.94		$ (257,901.00)	$ 2,465,240.26	$ 2,430,775.04	$ (34,465.22)	

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

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
BOND & INTEREST									
REVENUES									
Local Sources	$ 105,879.86	$ 159,514.82	$ 53,634.96	50.66%	$ 2,796,665.00	$ 1,498,885.85	$ 1,685,443.25	$ 186,557.40	12.45%
Totals	$ 105,879.86	$ 159,514.82	$ 53,634.96	50.66%	$ 2,796,665.00	$ 1,498,885.85	$ 1,685,443.25	$ 186,557.40	12.45%
EXPENDITURES									
Purchased Services	$ 600.00	$ -	$ (600.00)	-100.00%	$ 900.00	$ 966.64	$ 200.00	$ (766.64)	-79.31%
Principal	$ -	$ -	$ -	#DIV/0!	$ 2,095,000.00	$ -	$ -	$ -	#DIV/0!
Interest	$ -	$ -	$ -	#DIV/0!	$ 647,244.00	$ 241,525.00	$ 308,219.44	$ 66,694.44	27.61%
Dues & Fees	$ -	$ -	$ -	#DIV/0!	$ 300.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 600.00	$ -	$ (600.00)	-100.00%	$ 2,743,444.00	$ 242,491.64	$ 308,419.44	$ 65,927.80	27.19%
Revenues Over(under) Expenditures	$ 105,279.86	$ 159,514.82	$ 54,234.96		$ 53,221.00	$ 1,256,394.21	$ 1,377,023.81	$ 120,629.60	

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

Fund	Month to Date: August FY 25 Actual	Month to Date: August FY 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	$ 110,033.55	$ 155,435.21	$ 45,401.66	41.26%	$ 3,068,202.00	$ 1,458,220.15	$ 1,582,259.34	$ 124,039.19	8.51%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 4,000,000.00	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ 430,000.00	$ -	$ -	$ -	#DIV/0!
Sale of Equipment	$ 315,000.00	$ 188,660.00	$ (126,340.00)	-40.11%	$ 810,000.00	$ 357,505.00	$ 819,540.00	$ 462,035.00	129.24%
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ 425,033.55	$ 344,095.21	$ (80,938.34)	-19.04%	$ 8,308,202.00	$ 1,815,725.15	$ 2,401,799.34	$ 586,074.19	32.28%
EXPENDITURES									
Salaries	$ 118,528.77	$ 134,919.01	$ 16,390.24	13.83%	$ 2,906,612.00	$ 154,200.86	$ 177,589.72	$ 23,388.86	15.17%
Benefits	$ 45,160.85	$ 47,163.50	$ 2,002.65	4.43%	$ 1,264,795.00	$ 53,266.04	$ 54,883.95	$ 1,617.91	3.04%
Purchased Services	$ 49,721.24	$ 14,243.04	$ (35,478.20)	-71.35%	$ 441,500.00	$ 62,152.63	$ 52,674.92	$ (9,477.71)	-15.25%
Supplies	$ 27,576.55	$ 30,676.05	$ 3,099.50	11.24%	$ 437,775.00	$ 45,554.54	$ 46,160.70	$ 606.16	1.33%
Capital Outlay	$ -	$ 5,007.29	$ 5,007.29	#DIV/0!	$ 2,288,640.00	$ 2,083,720.00	$ 2,258,647.29	$ 174,927.29	8.39%
Other Expenditures	$ 108.00	$ 50.00	$ (58.00)	-53.70%	$ 2,250.00	$ 108.00	$ 223.00	$ 115.00	106.48%
Non-Capital Equipment	$ -	$ -	$ -	#DIV/0!	$ 15,000.00	$ -	$ -	$ -	#DIV/0!
Transfers	$ -	$ -	$ -	#DIV/0!	$ 350,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 241,095.41	$ 232,058.89	$ (9,036.52)	-3.75%	$ 7,706,572.00	$ 2,399,002.07	$ 2,590,179.58	$ 191,177.51	7.97%
Revenues Over(under) Expenditures	$ 183,938.14	$ 112,036.32	$ (71,901.82)		$ 601,630.00	$ (583,276.92)	$ (188,380.24)	$ 394,896.68	

Harlem Consolidated School District #122

Treasurer's Report

for the month ended August 31, 2025

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
IMRF/Soc Sec									
REVENUES									
Local Sources	$ 121,355.52	$ 159,787.00	$ 38,431.48	31.67%	$ 3,031,453.00	$ 1,597,995.24	$ 1,617,654.73	$ 19,659.49	1.23%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 92,392.00	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ 41,550.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 121,355.52	$ 159,787.00	$ 38,431.48	31.67%	$ 3,165,395.00	$ 1,597,995.24	$ 1,617,654.73	$ 19,659.49	1.23%
EXPENDITURES									
Benefits	$ 151,675.36	$ 158,484.84	$ 6,809.48	4.49%	$ 3,318,078.00	$ 212,617.03	$ 224,991.99	$ 12,374.96	5.82%
Totals	$ 151,675.36	$ 158,484.84	$ 6,809.48	4.49%	$ 3,318,078.00	$ 212,617.03	$ 224,991.99	$ 12,374.96	5.82%
Revenues Over(under) Expenditures	$ (30,319.84)	$ 1,302.16	$ 31,622.00		$ (152,683.00)	$ 1,385,378.21	$ 1,392,662.74	$ 7,284.53	

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

Fund	Month to Date: August FY 25 Actual	Month to Date: August FY 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 %
CAPITAL PROJECTS									
REVENUES									
Local Sources	$ 18,560.95	$ -	$ (18,560.95)	-100.00%	$ 1,000.00	$ 47,075.71	$ 2,018.84	$ (45,056.87)	-95.71%
State Sources	$ -	$ -	$ -	#DIV/0!	$ 50,000.00	$ -	$ -	$ -	#DIV/0!
Federal Sources	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Transfers	$ -	$ -	$ -	#DIV/0!	$ 745,000.00	$ -	$ -	$ -	#DIV/0!
Totals	$ 18,560.95	$ -	$ (18,560.95)	-100.00%	$ 796,000.00	$ 47,075.71	$ 2,018.84	$ (45,056.87)	-95.71%
EXPENDITURES									
Purchased Services	$ 23,774.69	$ -	$ (23,774.69)	-100.00%	$ -	$ 23,774.69	$ -	$ (23,774.69)	-100.00%
Supplies	$ 58,953.49	$ -	$ (58,953.49)	-100.00%	$ -	$ 58,953.49	$ -	$ (58,953.49)	-100.00%
Capital Outlay	$ 1,991,523.62	$ (272,547.74)	$ (2,264,071.36)	-113.69%	$ 804,918.00	$ 1,502,778.70	$ 250,838.51	$ (1,251,940.19)	-83.31%
Other Expenditures	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Non-Capital Equipment	$ 58,494.84	$ -	$ (58,494.84)	-100.00%	$ -	$ 58,494.84	$ -	$ (58,494.84)	-100.00%
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ 2,132,746.64	$ (272,547.74)	$ (2,405,294.38)	-112.78%	$ 804,918.00	$ 1,644,001.72	$ 250,838.51	$ (1,334,668.37)	-84.74%
Revenues Over(under) Expenditures	$ (2,114,185.69)	$ 272,547.74	$ 2,386,733.43		$ (8,918.00)	$ (1,596,926.01)	$ (248,819.67)	$ 1,289,611.50	

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

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
WORKING CASH									
REVENUES									
Local Sources	$ 2,459.00	$ 2,351.52	$ (107.48)	-4.37%	$ 24,241.00	$ 7,524.76	$ 7,586.92	$ 62.16	0.83%
Totals	$ 2,459.00	$ 2,351.52	$ (107.48)	-4.37%	$ 24,241.00	$ 7,524.76	$ 7,586.92	$ 62.16	0.83%
EXPENDITURES									
Transfers	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Revenues Over(under) Expenditures	$ 2,459.00	$ 2,351.52	$ (107.48)		$ 24,241.00	$ 7,524.76	$ 7,586.92	$ 62.16	

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

Fund	Month to Date				Year to Date				
	August FY 25 Actual	August FY 26 Actual	Variance $	Variance %	Annual Budget	Y-T-D 25 Actual	Y-T-D 26 Actual	Variance $	Variance %
FIRE & SAFETY									
REVENUES									
Local Sources	$ 12,277.39	$ 26,483.50	$ 14,206.11	115.71%	$ 312,521.00	$ 127,763.92	$ 137,347.61	$ 9,583.69	7.50%
State Energy Rebates	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Sale of Bonds	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Totals	$ 12,277.39	$ 26,483.50	$ 14,206.11	115.71%	$ 312,521.00	$ 127,763.92	$ 137,347.61	$ 9,583.69	7.50%
EXPENDITURES									
Purchased Services	$ -	$ -	$ -	#DIV/0!	$ 10,000.00	$ -	$ -	$ -	#DIV/0!
Supplies	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Capital Outlay	$ 391.34	$ -	$ (391.34)	-100.00%	$ 2,181,500.00	$ 391.34	$ 760,822.22	$ 760,430.88	194314.63%
Totals	$ 391.34	$ -	$ (391.34)	-100.00%	$ 2,191,500.00	$ 391.34	$ 760,822.22	$ 760,430.88	194314.63%
Revenues Over(under) Expenditures	$ 11,886.05	$ 26,483.50	$ 14,597.45		$ (1,878,979.00)	$ 127,372.58	$ (623,474.61)	$ (750,847.19)	

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

	Month to Date				Year to Date				
	2025	2026	Variance		Annual	2025	2026	Variance	
Fund	Actual	Actual	$	%	Budget	YTD	YTD	$	%
REVENUES									
Education	$ 5,090,315.63	$ 5,994,044.64	$ 903,729.01	17.75%	$ 94,679,263.00	$ 25,855,238.47	$ 27,559,345.49	$ 1,704,107.02	6.59%
Tort	$ 58,962.37	$ 85,433.59	$ 26,471.22	44.90%	$ 1,553,433.00	$ 879,466.98	$ 930,596.95	$ 51,129.97	5.81%
Operations & Maintenance	$ 268,203.19	$ 352,757.02	$ 84,553.83	31.53%	$ 6,483,113.00	$ 3,286,095.92	$ 3,383,922.10	$ 97,826.18	2.98%
Bond & Interest	$ 105,879.86	$ 159,514.82	$ 53,634.96	50.66%	$ 2,796,665.00	$ 1,498,885.85	$ 1,685,443.25	$ 186,557.40	12.45%
Transportation	$ 425,033.55	$ 344,095.21	$ (80,938.34)	-19.04%	$ 8,308,202.00	$ 1,815,725.15	$ 2,401,799.34	$ 586,074.19	32.28%
IMRF/Soc. Security	$ 121,355.52	$ 159,787.00	$ 38,431.48	31.67%	$ 3,165,395.00	$ 1,597,995.24	$ 1,617,654.73	$ 19,659.49	1.23%
Capital Projects	$ 18,560.95	$ -	$ (18,560.95)	-100.00%	$ 796,000.00	$ 47,075.71	$ 2,018.84	$ (45,056.87)	-95.71%
Working Cash	$ 2,459.00	$ 2,351.52	$ (107.48)	-4.37%	$ 24,241.00	$ 7,524.76	$ 7,586.92	$ 62.16	0.83%
Fire & Safety	$ 12,277.39	$ 26,483.50	$ 14,206.11	115.71%	$ 312,521.00	$ 127,763.92	$ 137,347.61	$ 9,583.69	7.50%
Totals	$ 6,103,047.46	$ 7,124,467.30	$ 1,021,419.84	16.74%	$ 118,118,833.00	$ 35,115,772.00	$ 37,725,715.23	$ 2,609,943.23	7.43%

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

	Month to Date				Year to Date				
	2025	2026	Variance		Annual	2025	2026	Variance	
Fund	Actual	Actual	$	%	Budget	YTD	YTD	$	%
EXPENDITURES									
Education	$ 5,065,580.39	$ 3,804,986.00	$ (1,260,594.39)	-24.89%	$ 97,848,498.00	$ 6,347,815.21	$ 6,056,786.83	$ (291,028.38)	-4.58%
Tort	$ 22,500.00	$ 23,175.00	$ 675.00	3.00%	$ 1,577,587.00	$ 1,512,326.00	$ 1,577,587.00	$ 65,261.00	4.32%
Operations & Maintenance	$ 680,826.11	$ 347,492.00	$ (333,334.11)	-48.96%	$ 6,741,014.00	$ 820,855.66	$ 953,147.06	$ 132,291.40	16.12%
Bond & Interest	$ 600.00	$ -	$ -	-100.00%	$ 2,743,444.00	$ 242,491.64	$ 308,419.44	$ 65,927.80	27.19%
Transportation	$ 241,095.41	$ 232,058.89	$ (9,036.52)	-3.75%	$ 7,706,572.00	$ 2,399,002.07	$ 2,590,179.58	$ 191,177.51	7.97%
IMRF/Soc. Security	$ 151,675.36	$ 158,484.84	$ 6,809.48	4.49%	$ 3,318,078.00	$ 212,617.03	$ 224,991.99	$ 12,374.96	5.82%
Capital Projects	$ 2,132,746.64	$ (272,547.74)	$ (2,405,294.38)	-112.78%	$ 804,918.00	$ 1,644,001.72	$ 250,838.51	$ (1,393,163.21)	-84.74%
Working Cash	$ -	$ -	$ -	#DIV/0!	$ -	$ -	$ -	$ -	#DIV/0!
Fire & Safety	$ 391.34	$ -	$ (391.34)	-100.00%	$ 2,191,500.00	$ 391.34	$ 760,822.22	$ 760,430.88	194314.63%
Totals	$ 8,295,415.25	$ 4,293,648.99	$ (4,001,766.26)	-48.24%	$ 122,931,611.00	$ 13,179,500.67	$ 12,722,772.63	$ (456,728.04)	-3.47%
Revenues Over(under) Expenditures	$ (2,192,367.79)	$ 2,830,818.31	$ 5,023,186.10		$ (4,812,778.00)	$ 21,936,271.33	$ 25,002,942.60	$ 3,066,671.27	

Outstanding Investments & Cash Balances

August 2025 (unaudited)

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

FUND	Cash Balance
Education (Incl. Spec. Ed)	$ 32,781,831.47
Tort	$ 134,913.75
Operations & Maintenance	$ 5,994,021.48
Debt Service	$ 1,737,754.98
Transportation	$ 3,427,524.04
IMRF	$ 2,632,631.05
Social Security	$ 1,117,592.53
Capital Projects	$ (126,274.94)
Working Cash	$ 515,159.05
Life Safety	$ 5,645.39
	$ 48,220,798.80 **

$49,505,760.81 of the balance is invested in Associated Bank at 4.59%
This balance may be higher due to outstanding checks and obligations.

Investment Balance Report

5/3 Fifth Third Securities

Money Markets			
FEDERATED HERMES GOVT	4.19%		$ 502,669.25
Municipal Bonds			
EL PASO CNTY COLO REV REV BDS COLORADO	3.39%	10/1/2025	$ 405,434.40
HUNTSVILLE ALA WTR SYS REV	0.78%	11/1/2025	$ 422,983.80
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 SYS	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
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
			$ 5,282,571.70

Bonds Balance Report

PMA FINANCIAL NETWORK	4.21%	$ 4,693,639.62
		$ 4,693,639.62

Food Service Financial Summary

August 2025 (unaudited)

Harlem Consolidated Schools #122
Food Service Financial Summary

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
REVENUES								
Student Lunch/Milk	$ 437,363	$ 420,777	$ 337,229	$ -	$ 3	$ -	$ -	$ -
Student Breakfast	$ 25,128	$ 27,969	$ 25,011	$ -	$ -	$ -	$ -	$ -
Ala Carte	$ 579,827	$ 566,193	$ 445,373	$ 62,602	$ 395,723	$ 413,658	$ 348,010	$ 18,301
Adult Lunch/Milk	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Gov't Reimbursement	$ 1,525,699	$ 1,354,752	$ 1,461,592	$ 1,458,884	$ 2,875,610	$ 2,945,780	$ 2,864,285	$ 101
Other Revenue	$ 26,698	$ 33,057	$ 29,649	$ 14,387	$ 28,273	$ 80,330	$ 94,524	$ 5,717
TOTAL REVENUE	**$ 2,594,715**	**$ 2,402,747**	**$ 2,298,854**	**$ 1,535,874**	**$ 3,299,610**	**$ 3,439,769**	**$ 3,306,819**	**$ 24,118**
EXPENDITURES								
Food Supply	$ 1,044,816	$ 975,640	$ 946,780	$ 558,067	$ 1,297,097	$ 1,386,651	$ 1,492,871	$ 3,558
Labor	$ 885,108	$ 847,183	$ 772,729	$ 712,811	$ 734,822	$ 784,259	$ 929,480	$ 70,333
Benefits	$ 179,444	$ 168,526	$ 256,689	$ 224,350	$ 228,500	$ 231,013	$ 269,914	$ 23,949
Other	$ 258,056	$ 205,161	$ 216,848	$ 126,358	$ 202,410	$ 359,321	$ 244,945	$ 27,366
TOTAL EXPENSE	**$ 2,367,423**	**$ 2,196,509**	**$ 2,193,047**	**$ 1,621,587**	**$ 2,462,830**	**$ 2,761,244**	**$ 2,937,210**	**$ 125,205**
GAIN(LOSS)	$ 227,292	$ 206,238	$ 105,807	$ (85,713)	$ 836,780	$ 678,525	$ 369,609	$ (101,087)
COMMODITIES RECEIVED	0	0	0	0	0	0	0	0
Year-end Inventory								
PARTICIPATION (Daily Average - Month Reported)								
Student Paid Lunch	1,367	38						
Student Free Lunch	2,043	403	27,600	37,889	70,721		3,648	3,493
Student Reduced Lunch	211	39						
Student Paid Breakfast	80	21						
Student Free Breakfast	602	138	26,160	26,653	34,558	57,480	1,927	1,504
Student Reduced Breakfast	37	8	118					
Student Paid Snack								
Student Free Snack								
Student Reduced Snack								
TOTAL SERVED	4,340	647	53,878	64,542	105,279	57,480	5,575	4,997

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)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	(101,087.32)	
REVENUES												
STUDENT LUNCH/MILK	$0.00											$ -
STUDENT BREAKFAST	0.00											$ -
ALA CARTE	18,300.55											$ 18,300.55
GOV'T REIMBURSEMENT *	100.52											$ 100.52
OTHER REVENUE	5,717.00											$ 5,717.00
TOTAL REVENUE	**$ 24,118.07**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,118.07**
EXPENDITURES												
FOOD SUPPLY	$3,557.86											$ 3,557.86
LABOR	70,332.54											$ 70,332.54
EMPLOYEE BENEFITS	23,948.55											$ 23,948.55
OTHER EXPENSE	27,366.44											$ 27,366.44
TOTAL EXPENDITURES	**$ 125,205.39**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 125,205.39**
ENDING BALANCE	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	*(101,087.32)*	
GAIN/(LOSS)	(101,087.32)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101,087.32)

Expenditures do not include overhead and support services outside of the food service department
Advance payments in August equaled -$9,623.83
*Government Reimbursements can run one to two months behind claim submission

Harlem Health Care

Summary

August 2025 (unaudited)

HARLEM HEALTH CARE SUMMARY
August, 2025

	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	$ 3,767,472
ZERO Card Claims	$ -	$ -	$ 664,585	$ 701,610	$ 427,415	$ 406,246	$ 452,170	$ 88,199
ZERO Card Admin Fees	$ -	$ -	$ 99,688	$ 105,243	$ 70,009	$ 66,507	$ 81,439	$ 15,876
Marathon Health Clinic	$ -	$ -	$ -	$ -	$ -	$ -	$ 600,617	$ 170,128
Stop Loss Premiums	$ 722,203	$ 953,857	$ 754,277	$ 978,978	$ 1,048,511	$ 1,065,787	$ 1,520,206	$ 352,149
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	$ 177,386
Total Expenditures	**$ 13,841,917**	**$ 13,599,459**	**$ 13,862,946**	**$ 16,727,986**	**$ 18,337,954**	**$ 18,877,541**	**$ 19,218,997**	**$ 4,571,210**
Revenues								
Stop Loss Reimbursement	$ 768,745	$ 151,267	$ 123,803	$ 814,919	$ 565,498	$ 1,399,183	$ 325,084	$ 30,342
Total Revenues	**$ 768,745**	**$ 151,267**	**$ 123,803**	**$ 814,919**	**$ 565,498**	**$ 1,399,183**	**$ 325,084**	**$ 30,342**

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
TOTALS	$2,073,064.52	$129,971.36	$507,235.53	$164,614.16	$128,604.42	$4,960.57		3,008,450.56

2025-2026
EXPENDITURES

Date	Medical Claims Pd	Dental Claims	Prescription Claims	Admin. Fees	Stop Loss	ACA Compliance Fee	Marathon Health Clinic	Paid* Expenditures
-	-		-	-	-	-		-
July 2025	1,272,279.67	57,482.13	257,422.93	97,556.98	239,788.72	0	85315.01	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
TOTALS	$3,277,573.32	$132,186.60	$445,911.40	$193,261.85	$352,149.32	$0.00	$170,127.85	$4,571,210.34
% Increase/Decrease	58.1%	1.7%	-12.1%	17.4%	173.8%	-100.0%	#DIV/0!	51.9%
$ Increase/Decrease	$1,204,508.80	$2,215.24	($61,324.13)	$28,647.69	$223,544.90	($4,960.57)	$170,127.85	$1,562,759.78