

BOE Function Summary of Revenue and Expenditure Accounts

January 2026

Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal	% Used
10 R --- 1111	TAX LEVY - GENERAL	34,635,543.00	7,657.26	16,707,369.35	0.00	17,928,173.65	48.24%		
10 R --- 1230	CORP PERS PROP RPLCMNT TAX	1,050,000.00	117,640.75	476,262.35	0.00	573,737.65	45.36%		
10 R --- 1321	TUITION - SUMMER SCHOOL	130,000.00	0.00	0.00	0.00	130,000.00	0.00%		
10 R --- 1342	OTHER LEA SPEC ED TUITION	50,000.00	0.00	16,589.81	0.00	33,410.19	33.18%		
10 R --- 1510	INTEREST INCOME	200,000.00	13,589.36	170,492.66	0.00	29,507.34	85.25%		
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	45,696.40	291,877.63	0.00	208,122.37	58.38%		
10 R --- 1799	STUDENT ACTIVITY REVENUE	275,000.00	0.00	0.00	0.00	275,000.00	0.00%		
10 R --- 1811	TEXTBOOK RENTAL FEES	385,000.00	9,972.50	101,482.00	0.00	283,518.00	26.36%		
10 R --- 1920	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	53,351.62	0.00	-45,851.62	711.35%		
10 R --- 3001	GENERAL STATE AID	1,800,000.00	163,984.00	983,724.00	0.00	816,276.00	54.65%		
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	33,000.18	66,739.74	0.00	83,260.26	44.49%		
10 R --- 3999	OTHER STATE REVENUES	0.00	0.00	4,828.00	0.00	-4,828.00	0.00%		
10 R --- 4300	TITLE I	60,000.00	0.00	28,160.00	0.00	31,840.00	46.93%		
10 R --- 4400	TITLE IV	21,000.00	0.00	10,411.00	0.00	10,589.00	49.58%		
10 R --- 4600	IDEA FLOW THROUGH	745,368.00	0.00	263,019.00	0.00	482,349.00	35.29%		
10 R --- 4620	IDEA PRE SCHOOL	35,000.00	0.00	602.00	0.00	34,398.00	1.72%		
10 R --- 4932	TITLE II - TEACHER QUALITY	32,000.00	0.00	8,000.00	0.00	24,000.00	25.00%		
10 R --- 4991	MEDICAID	75,000.00	0.00	117,960.65	0.00	-42,960.65	157.28%		
10 R --- 4999	OTHER FEDERAL REVENUES	176,021.00	0.00	61,307.64	0.00	114,713.36	34.83%		
10 R --- 7990	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	35,653.16	0.00	289,346.84	10.97%		
10 R ---	REVENUE	40,652,432.00	391,540.45	19,397,830.61	0.00	21,254,601.39	47.72%		
10 E --- 1100	INSTRUCTION - GENERAL	552,625.00	206,609.87	493,096.35	0.00	59,528.65	89.23%		
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,107,588.17	864,156.28	4,394,704.68	5,260.77	5,707,622.72	43.48%		
10 E --- 1120	INSTRUCTION - MIDDLE	6,870,975.53	542,470.34	2,838,137.87	478.56	4,032,359.10	41.31%		
10 E --- 1200	INSTRUCTION - SPECIAL ED	4,880,765.48	458,507.26	2,290,459.44	1,346.13	2,588,959.91	46.93%		
10 E --- 1225	INSTRUCTION - ECH SPECIAL	195,330.28	13,452.78	69,144.33	229.06	125,956.89	35.40%		
10 E --- 1250	INSTRUCTION - REMEDIAL	75,494.39	5,775.22	29,347.24	0.00	46,147.15	38.87%		
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	615,289.00	2,855.36	213,615.58	0.00	401,673.42	34.72%		
10 E --- 1600	INSTRUCTION - SUMMER	230,125.00	0.00	34,803.37	95.49	195,226.14	15.12%		
10 E --- 1650	INSTRUCTION - GIFTED	574,400.06	46,063.62	239,184.28	0.00	335,215.78	41.64%		
10 E --- 1800	INSTRUCTION - BILINGUAL ED	395,498.17	35,069.26	174,698.87	0.00	220,799.30	44.17%		
10 E --- 1912	PRIVATE PLACEMENT	1,200,000.00	234,683.02	673,153.59	0.00	526,846.41	56.10%		
10 E --- 1999	STUDENT ACTIVITY	275,000.00	0.00	0.00	0.00	275,000.00	0.00%		
10 E --- 2110	SOCIAL WORK SERVICES	911,986.19	70,895.60	358,966.09	0.00	553,020.10	39.36%		
10 E --- 2130	HEALTH SERVICES	1,053,206.10	83,730.02	445,397.12	2,673.28	605,135.70	42.29%		
10 E --- 2140	PSYCHOLOGICAL SERVICES	446,568.39	32,858.98	182,542.15	0.00	264,026.24	40.88%		
10 E --- 2150	SPEECH THERAPY SERVICES	1,041,734.53	83,109.52	426,426.04	57.24	615,251.25	40.93%		
10 E --- 2190	OTHER STUDENT SUPPORT	68,100.00	0.00	107,989.88	0.00	-39,889.88	158.58%		
10 E --- 2210	IMPROVEMENT INSTRUCTION	1,323,121.97	82,703.65	732,254.79	8,658.85	582,208.33	55.34%		
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	955,713.19	81,611.61	413,737.93	4,789.35	537,185.91	43.29%		
10 E --- 2310	BOARD OF EDUCATION	493,500.00	37,336.12	401,163.79	0.00	92,336.21	81.29%		
10 E --- 2320	EXECUTIVE ADMINISTRATION	549,712.96	42,840.67	388,949.90	2,720.00	158,043.06	70.76%		
10 E --- 2330	SPECIAL EDUCATION ADMIN	540,476.17	43,034.13	324,100.58	186.63	216,188.96	59.97%		

BOE Function Summary of Revenue and Expenditure Accounts

January 2026

Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal	% Used
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,822,332.92	151,809.93	1,035,221.97	2,710.90	0.00	784,400.05	56.81%	
10 E --- 2510 ----	BUSINESS ADMINISTRATION	323,665.02	23,169.38	175,866.30	0.00	147,798.72	54.34%		
10 E --- 2520 ----	FISCAL SERVICES	533,794.68	42,724.03	283,178.58	0.00	250,616.10	53.05%		
10 E --- 2560 ----	FOOD SERVICES	667,205.00	110,517.52	362,390.83	0.00	304,814.17	54.31%		
10 E --- 2630 ----	INFORMATION SERVICES	411,016.58	34,846.91	272,228.27	0.00	138,788.31	66.23%		
10 E --- 2640 ----	STAFF SERVICES	392,643.20	28,436.79	234,143.35	0.00	158,499.85	59.63%		
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,810,401.09	208,191.00	1,513,051.54	15,310.10	282,039.45	83.58%		
10 E --- 2900 ----	SAFETY AND SECURITY	241,345.21	20,963.28	149,692.63	3,889.00	87,763.58	62.02%		
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	0.00	5,000.00	0.00	52,450.00	8.70%		
10 E --- 4120 ----	TUITION	650,000.00	44,888.15	427,891.18	0.00	222,108.82	65.83%		
10 E --- 8410 ----	TRANSFER LEASE PRINCIPAL	783,412.00	0.00	0.00	0.00	783,412.00	0.00%		
10 E --- 8420 ----	TRANSFER LEASE INTEREST	192,974.00	0.00	0.00	0.00	192,974.00	0.00%		
10 E --- ----	EXPENSE	41,243,450.28	3,630,310.30	19,690,538.52	48,405.36	21,504,506.40	47.74%		
10 - ----	FUND 10 TOTAL	-591,018.28	-3,238,769.85	-292,707.91	-48,405.36	-249,905.01			
20 R --- 1111 ----	TAX LEVY - GENERAL	4,170,002.00	921.91	2,011,510.77	0.00	2,158,491.23	48.24%		
20 R --- 1510 ----	INTEREST INCOME	38,000.00	0.00	9,107.11	0.00	28,892.89	23.97%		
20 R --- 1910 ----	RENTALS	65,000.00	0.00	35,215.20	0.00	29,784.80	54.18%		
20 R --- 1930 ----	IMPACT FEES	25,000.00	0.00	16,762.00	0.00	8,238.00	67.05%		
20 R --- 3999 ----	OTHER STATE REVENUES	50,000.00	0.00	0.00	0.00	50,000.00	0.00%		
20 R --- 7130 ----	TRANSFER AMONG FUNDS	976,386.00	0.00	0.00	0.00	976,386.00	0.00%		
20 R --- ----	REVENUE	5,324,388.00	921.91	2,072,595.08	0.00	3,251,792.92	38.93%		
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,088,748.82	317,785.12	4,315,349.08	0.00	773,399.74	84.80%		
20 E --- 4120 ----	TUITION	101,000.00	39,521.00	133,739.55	0.00	-32,739.55	132.42%		
20 E --- 8610 ----	TRANSFER - BOND PRINCIPAL	783,412.00	0.00	0.00	0.00	783,412.00	0.00%		
20 E --- 8710 ----	TRANSFER - LEASE PRINCIPAL	192,974.00	0.00	0.00	0.00	192,974.00	0.00%		
20 E --- ----	EXPENSE	6,166,134.82	357,306.12	4,449,088.63	0.00	1,717,046.19	72.15%		
20 - ----	FUND 20 TOTAL	-841,746.82	-356,384.21	-2,376,493.55	0.00	1,534,746.73			
30 R --- 1111 ----	TAX LEVY - GENERAL	876,735.00	193.83	422,912.83	0.00	453,822.17	48.24%		
30 R --- 1510 ----	INTEREST INCOME	9,000.00	0.00	1,430.29	0.00	7,569.71	15.89%		
30 R --- 7400 ----	TRANSFER LEASE PRINCIPAL	173,412.00	0.00	0.00	0.00	173,412.00	0.00%		
30 R --- 7500 ----	TRANSFER LEASE INTEREST	574.00	0.00	0.00	0.00	574.00	0.00%		
30 R --- 7600 ----	TRANSFER BOND PRINCIPAL	610,000.00	0.00	0.00	0.00	610,000.00	0.00%		
30 R --- 7700 ----	TRANSFER BOND INTEREST	517,400.00	0.00	0.00	0.00	517,400.00	0.00%		
30 R --- ----	REVENUE	2,187,121.00	193.83	424,343.12	0.00	1,762,777.88	19.40%		
30 E --- 5200 ----	BOND INTEREST	437,250.00	0.00	174,625.00	0.00	262,625.00	39.94%		
30 E --- 5250 ----	LEASE INTEREST	15,049.00	0.00	0.00	0.00	15,049.00	0.00%		
30 E --- 5300 ----	BOND PRINCIPAL	1,225,000.00	0.00	1,573,139.71	0.00	-348,139.71	128.42%		
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	27,511.16	122,802.27	0.00	364,004.73	25.23%		

BOE Function Summary of Revenue and Expenditure Accounts

January 2026
Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered Bal	% Used
30 E --- 5400	DEBT SERVICES - OTHER	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00%
30 E ---	EXPENSE	2,167,106.00	27,511.16	1,870,566.98	0.00	0.00	296,539.02	86.32%
30 - ---	FUND 30 TOTAL	20,015.00	-27,317.33	-1,446,223.86	0.00	0.00	1,466,238.86	
40 R --- 1111	TAX LEVY - GENERAL	1,000,007.00	221.08	482,343.14	0.00	0.00	517,663.86	48.23%
40 R --- 1410	TRANSPORTATION FEES - REG	2,000.00	0.00	1,900.00	0.00	0.00	100.00	95.00%
40 R --- 1510	INTEREST INCOME	25,000.00	0.00	4,117.95	0.00	0.00	20,882.05	16.47%
40 R --- 3500	REGULAR TRANSPORTATION AID	412,713.00	77,774.12	154,817.26	0.00	0.00	257,895.74	37.51%
40 R --- 3510	SPECIAL TRANSPORTATION AID	1,020,000.00	183,745.24	382,484.66	0.00	0.00	637,515.34	37.50%
40 R ---	REVENUE	2,459,720.00	261,740.44	1,025,663.01	0.00	0.00	1,434,056.99	41.70%
40 E --- 2550	TRANSPORTATION SERVICES	3,159,423.92	220,627.75	1,258,195.01	0.00	0.00	1,901,228.91	39.82%
40 E ---	EXPENSE	3,159,423.92	220,627.75	1,258,195.01	0.00	0.00	1,901,228.91	-63.67%
40 - ---	FUND 40 TOTAL	-699,703.92	41,112.69	-232,532.00	0.00	0.00	-467,171.92	
50 R --- 1111	TAX LEVY - GENERAL	274,997.00	60.80	132,636.69	0.00	0.00	142,360.31	48.23%
50 R --- 1151	TAX LEVY - FICA/MEDICARE	149,995.00	33.16	72,341.98	0.00	0.00	77,653.02	48.23%
50 R --- 1191	TAX LEVY - SEDOL IMRF	22,846.00	5.05	11,020.74	0.00	0.00	11,825.26	48.24%
50 R --- 1230	CORP PERS PROP RPLCMT TAX	650,000.00	0.00	0.00	0.00	0.00	650,000.00	0.00%
50 R --- 1510	INTEREST INCOME	25,000.00	305.95	8,231.11	0.00	0.00	16,768.89	32.92%
50 R ---	REVENUE	1,122,838.00	404.96	224,230.52	0.00	0.00	898,607.48	19.97%
50 E --- 1100	INSTRUCTION - GENERAL	6,281.33	3,444.61	10,208.40	0.00	0.00	-3,927.07	162.52%
50 E --- 1110	INSTRUCTION - ELEMENTARY	124,293.48	9,888.72	50,291.09	0.00	0.00	74,002.39	40.46%
50 E --- 1120	INSTRUCTION - MIDDLE	82,830.38	6,386.63	33,032.86	0.00	0.00	49,797.52	39.88%
50 E --- 1200	INSTRUCTION - SPECIAL ED	248,622.63	21,336.28	102,737.99	0.00	0.00	145,884.64	41.32%
50 E --- 1225	INSTRUCTION - ECH SPECIAL	2,169.88	137.86	707.30	0.00	0.00	1,462.58	32.60%
50 E --- 1250	INSTRUCTION - REMEDIAL	903.01	73.94	376.44	0.00	0.00	526.57	41.69%
50 E --- 1500	INTERSCHOLASTIC PROGRAMS	24,594.33	17.74	5,260.63	0.00	0.00	19,333.70	21.39%
50 E --- 1600	INSTRUCTION - SUMMER	5,706.50	0.00	1,174.07	0.00	0.00	4,532.43	20.57%
50 E --- 1650	INSTRUCTION - GIFTED	6,848.01	520.32	2,661.20	0.00	0.00	4,186.81	38.86%
50 E --- 1800	INSTRUCTION - BILINGUAL ED	3,470.38	386.96	1,970.80	0.00	0.00	1,499.58	56.79%
50 E --- 2110	SOCIAL WORK SERVICES	11,148.01	841.22	4,278.45	0.00	0.00	6,869.56	38.38%
50 E --- 2130	HEALTH SERVICES	96,353.13	10,595.53	55,621.81	0.00	0.00	40,731.32	57.73%
50 E --- 2140	PSYCHOLOGICAL SERVICES	6,707.35	356.16	1,985.86	0.00	0.00	4,721.49	29.61%
50 E --- 2150	SPEECH THERAPY SERVICES	14,416.59	970.52	4,958.74	0.00	0.00	9,457.85	34.40%
50 E --- 2210	IMPROVEMENT INSTRUCTION	13,657.27	1,382.15	9,469.44	0.00	0.00	4,187.83	69.34%
50 E --- 2220	EDUCATIONAL MEDIA SERVICES	33,812.97	2,528.81	13,283.44	0.00	0.00	20,529.53	39.29%
50 E --- 2320	EXECUTIVE ADMINISTRATION	16,171.65	1,294.15	9,454.70	0.00	0.00	6,716.95	58.46%
50 E --- 2330	SPECIAL EDUCATION ADMIN	13,343.36	1,199.90	8,642.89	0.00	0.00	4,700.47	64.77%
50 E --- 2410	SCHOOL ADMINISTRATION	60,781.01	5,351.11	33,772.14	0.00	0.00	27,008.87	55.56%
50 E --- 2510	BUSINESS ADMINISTRATION	23,749.40	285.32	1,997.24	0.00	0.00	21,752.16	8.41%

BOE Function Summary of Revenue and Expenditure Accounts

January 2026
Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered Bal	% Used
50 E --- 2520	FISCAL SERVICES	56,121.23	4,384.66	31,049.45	0.00	0.00	25,071.78	55.33%
50 E --- 2540	OPERATIONS/MAINTENANCE	227,540.49	19,249.94	145,239.85	0.00	0.00	82,300.64	63.83%
50 E --- 2560	FOOD SERVICES	22,552.75	720.15	5,161.98	0.00	0.00	17,490.77	22.79%
50 E --- 2630	INFORMATION SERVICES	23,878.83	2,387.86	16,609.06	0.00	0.00	7,269.77	69.56%
50 E --- 2640	STAFF SERVICES	50,748.01	4,703.28	32,257.62	0.00	0.00	18,490.39	63.56%
50 E --- 2660	TECHNOLOGY SERVICES	64,264.63	4,739.30	33,757.17	0.00	0.00	30,507.46	52.53%
50 E --- 2900	OTHER GROWTH AND TALENT	1,161.89	186.28	1,330.06	0.00	0.00	-168.17	114.47%
50 E --- 3000	COMMUNITY SERVICES	216.07	0.00	0.00	0.00	0.00	216.07	0.00%
50 E --- 4120	TUITION	11,004.30	0.00	0.00	0.00	0.00	11,004.30	0.00%
50 E ---	EXPENSE	1,253,448.87	103,369.40	617,290.68	0.00	0.00	636,158.19	49.25%
50 -	FUND 50 TOTAL	-130,610.87	-102,964.44	-393,060.16	0.00	0.00	262,449.29	
70 R --- 1111	TAX LEVY - GENERAL	99,997.00	22.11	48,235.45	0.00	0.00	51,761.55	48.24%
70 R --- 1510	INTEREST INCOME	175,000.00	11,725.66	147,500.91	0.00	0.00	27,499.09	84.29%
70 R ---	REVENUE	274,997.00	11,747.77	195,736.36	0.00	0.00	79,260.64	71.18%
70 E --- 8120	TRANS - WORKING CASH	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00%
70 E ---	EXPENSE	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00%
70 -	FUND 70 TOTAL	74,997.00	11,747.77	195,736.36	0.00	0.00	-120,739.36	
Account Monthly Activity Grand Totals:		-2,168,103.89	-3,672,575.37	-4,545,281.12	-48,405.36	2,425,618.59		
		Loss	Loss	Loss	Loss	Profit		