

BOE Function Summary of Revenue and Expenditure Accounts  
February 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	0.00	16,707,369.35	0.00	17,928,173.65	48.24%				
10 R --- 1230	CORP PERS PROP RPLCMT TAX	1,050,000.00	0.00	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	20,815.33	191,307.89	0.00	8,692.11	95.65%				
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	23,753.40	315,631.03	0.00	184,368.97	63.13%				
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	47,973.55	149,455.55	0.00	235,544.45	38.82%				
10 R --- 1920	CONTRIBUTIONS/DONATIONS	7,500.00	365.00	53,716.62	0.00	-46,216.62	716.22%				
10 R --- 3001	GENERAL STATE AID	1,800,000.00	163,984.00	1,147,708.00	0.00	652,292.00	63.76%				
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	0.00	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	10,205.00	38,365.00	0.00	21,635.00	63.94%				
10 R --- 4400	TITLE IV	21,000.00	1,959.00	12,370.00	0.00	8,630.00	58.90%				
10 R --- 4620	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	16,109.00	24,109.00	0.00	7,891.00	75.34%				
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	285,164.28	19,682,994.79	0.00	20,969,437.21	48.42%				
10 E --- 1100	INSTRUCTION - GENERAL	552,625.00	60,897.55	553,993.90	0.00	-1,368.90	100.25%				
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,107,588.17	850,651.32	5,245,356.00	4,445.77	4,857,786.40	51.90%				
10 E --- 1120	INSTRUCTION - MIDDLE	6,870,975.53	541,411.52	3,379,549.39	435.74	3,490,990.40	49.19%				
10 E --- 1200	INSTRUCTION - SPECIAL ED	4,880,765.48	440,053.62	2,730,513.06	2,417.14	2,147,835.28	55.94%				
10 E --- 1225	INSTRUCTION - ECH SPECIAL	195,330.28	12,606.28	81,750.61	0.00	113,579.67	41.85%				
10 E --- 1250	INSTRUCTION - REMEDIAL	75,494.39	5,775.22	35,122.46	0.00	40,371.93	46.52%				
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	615,289.00	136,806.71	350,422.29	0.00	264,866.71	56.95%				
10 E --- 1600	INSTRUCTION - SUMMER	230,125.00	153.62	34,956.99	0.00	195,168.01	15.19%				
10 E --- 1650	INSTRUCTION - GIFTED	574,400.06	47,278.40	286,462.68	216.32	287,721.06	49.87%				
10 E --- 1800	INSTRUCTION - BILINGUAL ED	395,498.17	34,697.53	209,396.40	0.00	186,101.77	52.94%				
10 E --- 1912	PRIVATE PLACEMENT	1,200,000.00	88,285.86	761,439.45	0.00	438,560.55	63.45%				
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	429,861.69	181.77	481,942.73	47.13%				
10 E --- 2130	HEALTH SERVICES	1,053,206.10	75,693.43	521,090.55	730.23	531,385.32	49.48%				
10 E --- 2140	PSYCHOLOGICAL SERVICES	446,568.39	33,303.86	215,846.01	0.00	230,722.38	48.33%				
10 E --- 2150	SPEECH THERAPY SERVICES	1,041,734.53	83,459.83	509,885.87	0.00	531,848.66	48.95%				
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	99,511.86	831,766.65	1,728.22	489,627.10	62.86%				
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	955,713.19	82,789.42	496,527.35	3,776.51	455,409.33	51.95%				
10 E --- 2310	BOARD OF EDUCATION	493,500.00	10,580.92	411,744.71	0.00	81,755.29	83.43%				
10 E --- 2320	EXECUTIVE ADMINISTRATION	549,712.96	40,613.43	429,563.33	2,545.00	117,604.63	78.14%				
10 E --- 2330	SPECIAL EDUCATION ADMIN	540,476.17	42,059.88	366,160.46	108.60	174,207.11	67.75%				

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10 E --- 2410	SCHOOL ADMINISTRATION	1,822,332.92	154,209.14	1,189,431.11	819.32	632,082.49	65.27%		
10 E --- 2510	BUSINESS ADMINISTRATION	323,665.02	23,161.46	199,027.76	0.00	124,637.26	61.49%		
10 E --- 2520	FISCAL SERVICES	533,794.68	38,932.70	322,111.28	0.00	211,683.40	60.34%		
10 E --- 2560	FOOD SERVICES	667,205.00	78,686.96	441,077.79	0.00	226,127.21	66.11%		
10 E --- 2630	INFORMATION SERVICES	411,016.58	33,957.44	306,185.71	0.00	104,830.87	74.49%		
10 E --- 2640	STAFF SERVICES	392,643.20	30,396.38	264,539.73	0.00	128,103.47	67.37%		
10 E --- 2660	TECHNOLOGY SERVICES	1,810,401.09	93,466.74	1,606,518.28	12,805.10	191,077.71	88.74%		
10 E --- 2900	SAFETY AND SECURITY	241,345.21	-23,261.54	126,431.09	0.00	114,914.12	52.39%		
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	35,047.91	462,939.09	0.00	187,060.91	71.22%		
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	3,222,123.05	22,912,661.57	30,209.72	18,300,578.99	55.55%		
10 -	FUND 10 TOTAL	-591,018.28	-2,936,958.77	-3,229,666.78	-30,209.72	2,668,858.22			
20 R --- 1111	TAX LEVY - GENERAL	4,170,002.00	0.00	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	11,742.00	46,957.20	0.00	18,042.80	72.24%		
20 R --- 1930	IMPACT FEES	25,000.00	764.00	17,526.00	0.00	7,474.00	70.10%		
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	12,506.00	2,085,101.08	0.00	3,239,286.92	39.16%		
20 E --- 2540	OPERATIONS/MAINTENANCE	5,088,748.82	373,406.80	4,688,755.88	0.00	399,992.94	92.14%		
20 E --- 4120	TUITION	101,000.00	12,788.00	146,527.55	0.00	-45,527.55	145.08%		
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	386,194.80	4,835,283.43	0.00	1,330,851.39	78.42%		
20 -	FUND 20 TOTAL	-841,746.82	-373,688.80	-2,750,182.35	0.00	1,908,435.53			
30 R --- 1111	TAX LEVY - GENERAL	876,735.00	0.00	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	0.00	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	8,784.00	131,586.27	0.00	355,220.73	27.03%		

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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	8,784.00	1,879,350.98	0.00	0.00	287,755.02	86.72%	
30 - - - - -	FUND 30 TOTAL	20,015.00	-8,784.00	-1,455,007.86	0.00	0.00	1,475,022.86		
40 R --- 1111 ----	TAX LEVY - GENERAL	1,000,007.00	0.00	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	0.00	154,817.26	0.00	0.00	257,895.74	37.51%	
40 R --- 3510 ----	SPECIAL TRANSPORTATION AID	1,020,000.00	0.00	382,484.66	0.00	0.00	637,515.34	37.50%	
40 R --- ----	REVENUE	2,459,720.00	0.00	1,025,663.01	0.00	0.00	1,434,056.99	41.70%	
40 E --- 2550 ----	TRANSPORTATION SERVICES	3,159,423.92	250,749.20	1,508,944.21	0.00	0.00	1,650,479.71	47.76%	
40 E --- ----	EXPENSE	3,159,423.92	250,749.20	1,508,944.21	0.00	0.00	1,650,479.71	-63.67%	
40 - - - - -	FUND 40 TOTAL	-699,703.92	-250,749.20	-483,281.20	0.00	0.00	-216,422.72		
50 R --- 1111 ----	TAX LEVY - GENERAL	274,997.00	0.00	132,636.69	0.00	0.00	142,360.31	48.23%	
50 R --- 1151 ----	TAX LEVY - FICA/MEDICARE	149,995.00	0.00	72,341.98	0.00	0.00	77,653.02	48.23%	
50 R --- 1191 ----	TAX LEVY - SEDOL IMRF	22,846.00	0.00	11,020.74	0.00	0.00	11,825.26	48.24%	
50 R --- 1230 ----	CORP PERS PROP RPLCMNT 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	333.48	8,564.59	0.00	0.00	16,435.41	34.26%	
50 R --- ----	REVENUE	1,122,838.00	333.48	224,564.00	0.00	0.00	898,274.00	20.00%	
50 E --- 1100 ----	INSTRUCTION - GENERAL	6,281.33	1,456.76	11,665.16	0.00	0.00	-5,383.83	185.71%	
50 E --- 1110 ----	INSTRUCTION - ELEMENTARY	124,293.48	9,875.06	60,166.15	0.00	0.00	64,127.33	48.41%	
50 E --- 1120 ----	INSTRUCTION - MIDDLE	82,830.38	6,392.67	39,425.53	0.00	0.00	43,404.85	47.60%	
50 E --- 1200 ----	INSTRUCTION - SPECIAL ED	248,622.63	20,488.65	123,226.64	0.00	0.00	125,395.99	49.56%	
50 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	2,169.88	126.56	833.86	0.00	0.00	1,336.02	38.43%	
50 E --- 1250 ----	INSTRUCTION - REMEDIAL	903.01	73.94	450.38	0.00	0.00	452.63	49.88%	
50 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	24,594.33	3,709.54	8,970.17	0.00	0.00	15,624.16	36.47%	
50 E --- 1600 ----	INSTRUCTION - SUMMER	5,706.50	4.44	1,178.51	0.00	0.00	4,527.99	20.65%	
50 E --- 1650 ----	INSTRUCTION - GIFTED	6,848.01	520.32	3,181.52	0.00	0.00	3,666.49	46.46%	
50 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	3,470.38	386.96	2,357.76	0.00	0.00	1,112.62	67.94%	
50 E --- 2110 ----	SOCIAL WORK SERVICES	11,148.01	841.22	5,119.67	0.00	0.00	6,028.34	45.92%	
50 E --- 2130 ----	HEALTH SERVICES	96,353.13	10,871.23	66,493.04	0.00	0.00	29,860.09	69.01%	
50 E --- 2140 ----	PSYCHOLOGICAL SERVICES	6,707.35	362.53	2,348.39	0.00	0.00	4,358.96	35.01%	
50 E --- 2150 ----	SPEECH THERAPY SERVICES	14,416.59	970.54	5,929.28	0.00	0.00	8,487.31	41.13%	
50 E --- 2210 ----	IMPROVEMENT INSTRUCTION	13,657.27	1,373.44	10,842.88	0.00	0.00	2,814.39	79.39%	
50 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	33,812.97	2,488.54	15,771.98	0.00	0.00	18,040.99	46.64%	
50 E --- 2320 ----	EXECUTIVE ADMINISTRATION	16,471.65	1,294.15	10,748.85	0.00	0.00	5,422.80	66.47%	
50 E --- 2330 ----	SPECIAL EDUCATION ADMIN	13,343.36	1,199.90	9,842.79	0.00	0.00	3,500.57	73.77%	
50 E --- 2410 ----	SCHOOL ADMINISTRATION	60,781.01	5,366.37	39,138.51	0.00	0.00	21,642.50	64.39%	
50 E --- 2510 ----	BUSINESS ADMINISTRATION	23,749.40	285.32	2,282.56	0.00	0.00	21,466.84	9.61%	

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50 E --- 2520 ----	FISCAL SERVICES	56,121.23	4,311.80	35,361.25	0.00	20,759.98	63.01%
50 E --- 2540 ----	OPERATIONS/MAINTENANCE	227,540.49	19,975.45	165,215.30	0.00	62,325.19	72.61%
50 E --- 2560 ----	FOOD SERVICES	22,652.75	1,087.72	6,249.70	0.00	16,403.05	27.59%
50 E --- 2630 ----	INFORMATION SERVICES	23,878.83	2,387.86	18,996.92	0.00	4,881.91	79.56%
50 E --- 2640 ----	STAFF SERVICES	50,748.01	4,703.28	36,960.90	0.00	13,787.11	72.83%
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,264.63	4,839.37	38,596.54	0.00	25,668.09	60.06%
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,161.89	186.28	1,516.34	0.00	-354.45	130.51%
50 E --- 3000 ----	COMMUNITY SERVICES	216.07	0.00	0.00	0.00	216.07	0.00%
50 E --- 4120 ----	TUITION	11,004.30	0.00	0.00	0.00	11,004.30	0.00%
50 E --- ----	EXPENSE	1,253,448.87	105,579.90	722,870.58	0.00	530,578.29	57.67%
50 - - - - -	FUND 50 TOTAL	-130,610.87	-105,246.42	-498,306.58	0.00	367,695.71	
70 R --- 1111 ----	TAX LEVY - GENERAL	99,997.00	0.00	48,235.45	0.00	51,761.55	48.24%
70 R --- 1510 ----	INTEREST INCOME	175,000.00	30,390.71	177,891.62	0.00	-2,891.62	101.65%
70 R --- ----	REVENUE	274,997.00	30,390.71	226,127.07	0.00	48,869.93	82.23%
70 E --- 8120 ----	TRANS - WORKING CASH	200,000.00	0.00	0.00	0.00	200,000.00	0.00%
70 E --- ----	EXPENSE	200,000.00	0.00	0.00	0.00	200,000.00	0.00%
70 - - - - -	FUND 70 TOTAL	74,997.00	30,390.71	226,127.07	0.00	-151,130.07	
Account Monthly Activity Grand Totals:		-2,168,103.89	-3,645,036.48	-8,190,317.70	-30,209.72	6,052,459.53	
		Loss	Loss	Loss		Profit	