

BOE Function Summary of Revenue and Expenditure Accounts
May 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	1,991,914.38	18,699,283.73	0.00	15,936,259.27	53.99%		
10 R --- 1230	CORP PERS PROP RPLCMNT TAX	1,050,000.00	0.00	574,800.34	0.00	475,199.66	54.74%		
10 R --- 1321	TUITION - SUMMER SCHOOL	130,000.00	0.00	116,125.00	0.00	13,875.00	89.33%		
10 R --- 1342	OTHER LEA SPEC ED TUITION	50,000.00	0.00	91,569.10	0.00	-41,569.10	183.14%		
10 R --- 1510	INTEREST INCOME	200,000.00	0.00	194,853.66	0.00	5,146.34	97.43%		
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	51,005.10	471,008.61	0.00	28,991.39	94.20%		
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	82,260.00	418,701.55	0.00	-33,701.55	108.13%		
10 R --- 1920	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	53,716.62	0.00	-46,216.62	716.22%		
10 R --- 3001	GENERAL STATE AID	1,800,000.00	163,984.00	1,639,905.80	0.00	160,094.20	91.11%		
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	0.00	99,739.92	0.00	50,260.08	66.49%		
10 R --- 3999	OTHER STATE REVENUES	0.00	50,000.00	54,828.00	0.00	-4,828.00	0.00%		
10 R --- 4300	TITLE I	60,000.00	20,411.00	58,776.00	0.00	1,224.00	97.96%		
10 R --- 4400	TITLE IV	21,000.00	0.00	12,370.00	0.00	8,630.00	58.90%		
10 R --- 4600	IDEA FLOW THROUGH	745,368.00	129,168.00	766,327.00	0.00	-20,959.00	102.81%		
10 R --- 4620	IDEA PRE SCHOOL	35,000.00	5,134.00	28,714.00	0.00	6,286.00	82.04%		
10 R --- 4932	TITLE II - TEACHER QUALITY	32,000.00	5,640.00	29,749.00	0.00	2,251.00	92.97%		
10 R --- 4991	MEDICAID	75,000.00	0.00	120,118.37	0.00	-45,118.37	160.16%		
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	2,499,516.48	23,527,547.50	0.00	17,124,884.50	57.87%		
10 E --- 1100	INSTRUCTION - GENERAL	552,625.00	101,488.28	790,022.16	0.00	-237,397.16	142.96%		
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,107,588.17	877,668.71	7,863,193.03	14,082.70	2,230,312.44	77.79%		
10 E --- 1120	INSTRUCTION - MIDDLE	6,870,975.53	546,519.36	5,015,425.92	1,373.98	1,854,175.63	72.99%		
10 E --- 1200	INSTRUCTION - SPECIAL ED	4,880,765.48	461,646.06	4,086,710.86	7,154.92	786,899.70	83.73%		
10 E --- 1225	INSTRUCTION - ECH SPECIAL	195,330.28	11,588.04	116,785.02	0.00	78,545.26	59.79%		
10 E --- 1250	INSTRUCTION - REMEDIAL	75,494.39	5,775.22	52,448.12	0.00	23,046.27	69.47%		
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	615,289.00	294,587.23	697,212.14	0.00	-81,923.14	113.31%		
10 E --- 1600	INSTRUCTION - SUMMER	230,125.00	2,840.71	40,515.47	37.57	189,571.96	17.61%		
10 E --- 1650	INSTRUCTION - GIFTED	574,400.06	47,278.40	429,724.43	0.00	144,675.63	74.81%		
10 E --- 1800	INSTRUCTION - BILINGUAL ED	395,498.17	35,444.78	311,846.93	1,638.00	82,013.24	78.85%		
10 E --- 1912	PRIVATE PLACEMENT	1,200,000.00	100,034.20	1,025,692.17	0.00	174,307.83	85.47%		
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	643,937.10	0.00	268,049.09	70.61%		
10 E --- 2130	HEALTH SERVICES	1,053,206.10	89,227.71	776,013.63	730.23	276,462.24	73.68%		
10 E --- 2140	PSYCHOLOGICAL SERVICES	446,568.39	33,823.75	319,220.15	0.00	127,348.24	71.48%		
10 E --- 2150	SPEECH THERAPY SERVICES	1,041,734.53	83,700.02	761,126.75	0.00	280,607.78	73.06%		
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	62,663.12	1,235,346.43	477.97	87,297.57	93.37%		
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	955,713.19	77,944.72	735,449.67	0.00	220,263.52	76.95%		
10 E --- 2310	BOARD OF EDUCATION	493,500.00	27,454.73	473,429.36	0.00	20,070.64	95.93%		
10 E --- 2320	EXECUTIVE ADMINISTRATION	549,712.96	68,897.66	634,875.57	2,545.00	-87,707.61	115.49%		
10 E --- 2330	SPECIAL EDUCATION ADMIN	540,476.17	37,589.29	485,487.22	0.00	54,988.95	89.83%		

BOE Function Summary of Revenue and Expenditure Accounts

May 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	149,523.55	1,642,316.56	3,560.50	176,455.86	90.12%		
10 E --- 2510	BUSINESS ADMINISTRATION	323,665.02	23,161.46	269,048.53	0.00	54,616.49	83.13%		
10 E --- 2520	FISCAL SERVICES	533,794.68	49,413.74	472,144.54	0.00	61,650.14	88.45%		
10 E --- 2560	FOOD SERVICES	667,205.00	83,524.93	662,863.01	0.00	4,341.99	99.35%		
10 E --- 2630	INFORMATION SERVICES	411,016.58	34,253.32	413,121.84	0.00	-2,105.26	100.51%		
10 E --- 2640	STAFF SERVICES	392,643.20	30,535.67	358,548.44	0.00	34,094.76	91.32%		
10 E --- 2660	TECHNOLOGY SERVICES	1,810,401.09	124,436.28	1,898,929.61	15,009.55	-103,538.07	104.89%		
10 E --- 2900	SAFETY AND SECURITY	241,345.21	19,618.54	209,688.43	3,182.00	28,474.78	86.88%		
10 E --- 3000	COMMUNITY SERVICES	57,450.00	0.00	10,000.00	0.00	47,450.00	17.41%		
10 E --- 4120	TUITION	650,000.00	114,009.21	579,533.04	0.00	70,466.96	89.16%		
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	3,665,544.29	33,118,646.01	49,792.42	8,075,011.85	80.30%		
10 -	FUND 10 TOTAL	-591,018.28	-1,166,027.81	-9,591,098.51	-49,792.42	9,049,872.65			
20 R --- 1111	TAX LEVY - GENERAL	4,170,002.00	213,304.88	2,224,815.65	0.00	1,945,186.35	53.35%		
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	52,858.43	0.00	12,141.57	81.32%		
20 R --- 1930	IMPACT FEES	25,000.00	0.00	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	213,304.88	2,304,307.19	0.00	3,020,080.81	43.28%		
20 E --- 2540	OPERATIONS/MAINTENANCE	5,088,748.82	310,170.96	5,576,482.75	0.00	-487,733.93	109.58%		
20 E --- 4120	TUITION	101,000.00	0.00	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	310,170.96	5,723,010.30	0.00	443,124.52	92.81%		
20 -	FUND 20 TOTAL	-841,746.82	-96,866.08	-3,418,703.11	0.00	2,576,956.29			
30 R --- 1111	TAX LEVY - GENERAL	876,735.00	49,463.65	472,376.48	0.00	404,358.52	53.88%		
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 --- 7990	UNCLASSIFIED OTHER SOURCES	0.00	0.00	4,981,500.00	0.00	-4,981,500.00	0.00%		
30 R ---	REVENUE	2,187,121.00	49,463.65	5,455,306.77	0.00	-3,268,185.77	249.43%		
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%		

BOE Function Summary of Revenue and Expenditure Accounts

May 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	5350 LEASE PRINCIPAL	486,807.00	8,784.00	173,948.89	0.00	312,858.11	35.73%		
30 E	5400 DEBT SERVICES - OTHER	3,000.00	0.00	910.38	0.00	2,089.62	30.35%		
30 E	EXPENSE	2,167,106.00	8,784.00	1,922,623.98	0.00	244,482.02	88.72%		
30 -	FUND 30 TOTAL	20,015.00	40,679.65	3,532,682.79	0.00	-3,512,667.79			
40 R	1111 TAX LEVY - GENERAL	1,000,007.00	143,237.95	625,581.09	0.00	374,425.91	62.56%		
40 R	1410 TRANSPORTATION FEES - REG	2,000.00	0.00	1,900.00	0.00	100.00	95.00%		
40 R	1510 INTEREST INCOME	25,000.00	0.00	4,117.95	0.00	20,882.05	16.47%		
40 R	3500 REGULAR TRANSPORTATION AID	412,713.00	0.00	232,591.38	0.00	180,121.62	56.36%		
40 R	3510 SPECIAL TRANSPORTATION AID	1,020,000.00	0.00	566,229.90	0.00	453,770.10	55.51%		
40 R	REVENUE	2,459,720.00	143,237.95	1,430,420.32	0.00	1,029,299.68	58.15%		
40 E	2550 TRANSPORTATION SERVICES	3,159,423.92	309,409.13	2,279,282.21	0.00	880,141.71	72.14%		
40 E	EXPENSE	3,159,423.92	309,409.13	2,279,282.21	0.00	880,141.71	-63.67%		
40 -	FUND 40 TOTAL	-699,703.92	-166,171.18	-848,861.89	0.00	149,157.97			
50 R	1111 TAX LEVY - GENERAL	274,997.00	21,343.45	153,980.14	0.00	121,016.86	55.99%		
50 R	1151 TAX LEVY - FICA/MEDICARE	149,995.00	14,247.71	86,589.69	0.00	63,405.31	57.73%		
50 R	1191 TAX LEVY - SEDOL IMRF	22,846.00	633.57	11,654.31	0.00	11,191.69	51.01%		
50 R	1230 CORP PERS PROP RPLCMT TAX	650,000.00	0.00	0.00	0.00	650,000.00	0.00%		
50 R	1510 INTEREST INCOME	25,000.00	0.00	8,621.40	0.00	16,378.60	34.49%		
50 R	REVENUE	1,122,838.00	36,224.73	260,845.54	0.00	861,992.46	23.23%		
50 E	1100 INSTRUCTION - GENERAL	6,281.33	1,896.46	16,109.46	0.00	-9,828.13	256.47%		
50 E	1110 INSTRUCTION - ELEMENTARY	124,293.48	9,843.21	89,599.06	0.00	34,694.42	72.09%		
50 E	1120 INSTRUCTION - MIDDLE	82,830.38	6,395.80	58,596.13	0.00	24,234.25	70.74%		
50 E	1200 INSTRUCTION - SPECIAL ED	248,622.63	19,553.62	183,068.96	0.00	65,553.67	73.63%		
50 E	1225 INSTRUCTION - ECH SPECIAL	2,169.88	115.26	1,179.64	0.00	990.24	54.36%		
50 E	1250 INSTRUCTION - REMEDIAL	903.01	73.94	672.20	0.00	230.81	74.44%		
50 E	1500 INTERSCHOLASTIC PROGRAMS	24,594.33	7,459.94	17,443.65	0.00	7,150.68	70.93%		
50 E	1600 INSTRUCTION - SUMMER	5,706.50	0.00	1,341.01	0.00	4,365.49	23.50%		
50 E	1650 INSTRUCTION - GIFTED	6,848.01	520.32	4,742.48	0.00	2,105.53	69.25%		
50 E	1800 INSTRUCTION - BILINGUAL ED	3,470.38	386.96	3,518.64	0.00	-48.26	101.39%		
50 E	2110 SOCIAL WORK SERVICES	11,148.01	841.22	7,643.33	0.00	3,504.68	68.56%		
50 E	2130 HEALTH SERVICES	96,353.13	10,820.22	99,460.82	0.00	-3,107.69	103.23%		
50 E	2140 PSYCHOLOGICAL SERVICES	6,707.35	368.90	3,473.75	0.00	3,233.60	51.79%		
50 E	2150 SPEECH THERAPY SERVICES	14,416.59	981.81	8,874.71	0.00	5,541.88	61.56%		
50 E	2210 IMPROVEMENT INSTRUCTION	13,657.27	1,373.44	14,964.97	0.00	-1,307.70	109.58%		
50 E	2220 EDUCATIONAL MEDIA SERVICES	33,812.97	2,554.50	23,368.77	0.00	10,444.20	69.11%		
50 E	2320 EXECUTIVE ADMINISTRATION	16,171.65	1,294.15	15,219.50	0.00	952.15	94.11%		
50 E	2330 SPECIAL EDUCATION ADMIN	13,343.36	1,199.90	13,442.49	0.00	-99.13	100.74%		
50 E	2410 SCHOOL ADMINISTRATION	60,781.01	5,382.42	55,258.40	0.00	5,522.61	90.91%		

BOE Function Summary of Revenue and Expenditure Accounts

May 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 --- 2510	BUSINESS ADMINISTRATION	23,749.40	285.32	3,138.52	0.00	0.00	20,610.88	13.22%	
50 E --- 2520	FISCAL SERVICES	56,121.23	4,253.52	48,141.23	0.00	0.00	7,980.00	85.78%	
50 E --- 2540	OPERATIONS/MAINTENANCE	227,540.49	20,408.37	225,662.18	0.00	0.00	1,878.31	99.17%	
50 E --- 2560	FOOD SERVICES	22,652.75	1,307.70	9,554.36	0.00	0.00	13,098.39	42.18%	
50 E --- 2630	INFORMATION SERVICES	23,878.83	2,387.86	26,160.50	0.00	0.00	-2,281.67	109.56%	
50 E --- 2640	STAFF SERVICES	50,748.01	4,703.28	51,970.74	0.00	0.00	-322.73	100.64%	
50 E --- 2660	TECHNOLOGY SERVICES	64,264.63	4,703.55	52,736.41	0.00	0.00	11,528.22	82.06%	
50 E --- 2900	OTHER GROWTH AND TALENT	1,161.89	212.38	2,101.28	0.00	0.00	-939.39	180.85%	
50 E --- 4120	COMMUNITY SERVICES	11,004.30	0.00	0.00	0.00	0.00	216.07	0.00%	
50 E ---	TUITION	11,004.30	0.00	0.00	0.00	0.00	11,004.30	0.00%	
50 E ---	EXPENSE	1,253,448.87	109,324.05	1,036,543.19	0.00	0.00	216,905.68	82.70%	
50 -	FUND 50 TOTAL	-130,610.87	-73,099.32	-775,697.65	0.00	0.00	645,086.78		
70 R --- 1111	TAX LEVY - GENERAL	99,997.00	5,688.02	53,923.47	0.00	0.00	46,073.53	53.93%	
70 R --- 1510	INTEREST INCOME	175,000.00	0.00	193,098.85	0.00	0.00	-18,098.85	110.34%	
70 R ---	REVENUE	274,997.00	5,688.02	247,022.32	0.00	0.00	27,974.68	89.83%	
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	5,688.02	247,022.32	0.00	0.00	-172,025.32		

Account Monthly Activity Grand Totals:

-2,168,103.89	-1,455,796.72	-10,854,656.05	-49,792.42	8,736,380.58
Loss	Loss	Loss	Loss	Profit