

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

TOTAL ALL FUNDS				
ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ 4,900,898		
STUDENT ACTIVITY		\$ 110,736		
IMPREST		\$ 10,000		
TOTAL ASSETS		\$ 5,021,634		
LIABILITIES				
ACCOUNTS PAYABLE		\$ (76,839)		
PAYROLL		\$ (295,880)		
TOTAL LIABILITIES		\$ (372,719)		
REVENUES				
LOCAL	\$ 44,841,604	\$ 21,358,829	47.63%	\$ 20,733,555
STATE	\$ 3,432,713	\$ 1,756,578	51.17%	\$ 1,713,099
FEDERAL	\$ 1,144,389	\$ 517,733	45.24%	\$ 508,345
OTHER	\$ 2,602,772	\$ 35,653	1.37%	\$ 1,044,933
TOTAL REVENUES	\$ 52,021,478	\$ 23,668,793	45.50%	\$ 23,999,932
% PRIOR YEAR		98.62%		
EXPENDITURES				
SALARY	\$ 29,737,823	\$ 16,195,527	54.46%	\$ 15,911,856
FRINGE BENEFITS	\$ 7,216,510	\$ 3,967,404	54.98%	\$ 3,846,628
PURCHASED SERVICES	\$ 6,140,618	\$ 3,954,183	64.39%	\$ 4,313,149
SUPPLIES/MATERIALS	\$ 2,170,801	\$ 1,161,132	53.49%	\$ 1,562,624
CAPITAL OUTLAY	\$ 2,461,952	\$ 3,310,505	134.47%	\$ 1,488,629
OTHER OBJECTS	\$ 2,225,000	\$ 1,195,770	53.74%	\$ 1,111,082
TERMINATION BENEFITS	\$ 120,000	\$ 195,239	162.70%	\$ 75,489
OTHER USES	\$ 4,116,878	\$ 1,879,351	45.65%	\$ 351,225
TOTAL EXPENDITURES	\$ 54,189,582	\$ 31,859,111	58.79%	\$ 28,660,683
% PRIOR YEAR		111.16%		
EXCESS(DEFICIT)	\$ (2,168,104)	\$ (8,190,318)		\$ (4,660,751)
FY BEGINNING FUND BALANCE		\$ 12,984,835		
ENDING FUND BALANCE		\$ 4,683,781		
TOTAL LIABILITIES & FUND BALANCE		\$ 5,021,634		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

EDUCATION FUND 10				
ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ 1,565,933		
STUDENT ACTIVITY		\$ 110,736		
IMPREST		\$ 10,000		
TOTAL ASSETS		\$ 1,686,669		
LIABILITIES				
ACCOUNTS PAYABLE		\$ (50,530)		
PAYROLL		\$ (227,074)		
TOTAL LIABILITIES		\$ (277,604)		
REVENUES				
LOCAL	\$ 37,233,043	\$ 17,910,333	48.10%	\$ 16,988,497
STATE	\$ 1,950,000	\$ 1,219,276	62.53%	\$ 1,196,938
FEDERAL	\$ 1,144,389	\$ 517,733	45.24%	\$ 508,345
OTHER	\$ 325,000	\$ 35,653	10.97%	\$ 1,044,933
TOTAL REVENUES	\$ 40,652,432	\$ 19,682,995	48.42%	\$ 19,738,712
% PRIOR YEAR		99.72%		
EXPENDITURES				
SALARY	\$ 28,097,029	\$ 15,129,797	53.85%	\$ 14,865,988
FRINGE BENEFITS	\$ 5,479,855	\$ 2,966,275	54.13%	\$ 2,877,793
PURCHASED SERVICES	\$ 2,653,844	\$ 1,825,902	68.80%	\$ 1,980,232
SUPPLIES/MATERIALS	\$ 1,254,384	\$ 699,171	55.74%	\$ 1,094,666
CAPITAL OUTLAY	\$ 636,952	\$ 900,508	141.38%	\$ 1,229,105
OTHER OBJECTS	\$ 2,025,000	\$ 1,195,770	59.05%	\$ 1,111,082
TERMINATION BENEFITS	\$ 120,000	\$ 195,239	162.70%	\$ 75,489
OTHER USES	\$ 976,386	\$ -	0.00%	\$ -
TOTAL EXPENDITURES	\$ 41,243,450	\$ 22,912,662	55.55%	\$ 23,234,356
% PRIOR YEAR		98.62%		
EXCESS(DEFICIT)	\$ (591,018)	\$ (3,229,667)		\$ (3,495,644)
FY BEGINNING FUND BALANCE		\$ 4,749,468		
ENDING FUND BALANCE		\$ 1,409,065		
TOTAL LIABILITIES & FUND BALANCE		\$ 1,686,669		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

OPERATIONS & MAINTENANCE FUND 20

ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ (2,268,932)		
IMPREST		\$ -		
TOTAL ASSETS		\$ (2,268,932)		
LIABILITIES				
ACCOUNTS PAYABLE		\$ (14,040)		
PAYROLL		\$ (68,807)		
TOTAL LIABILITIES		\$ (82,846)		
REVENUES				
LOCAL	\$ 4,298,002	\$ 2,085,101	48.51%	\$ 2,030,275
STATE	\$ 50,000	\$ -	0.00%	\$ 50,000
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ 976,386	\$ -	0.00%	\$ -
TOTAL REVENUES	\$ 5,324,388	\$ 2,085,101	39.16%	\$ 2,080,275
% PRIOR YEAR		100.23%		
EXPENDITURES				
SALARY	\$ 1,640,776	\$ 1,065,730	64.95%	\$ 1,045,868
FRINGE BENEFITS	\$ 483,206	\$ 278,259	57.59%	\$ 273,406
PURCHASED SERVICES	\$ 586,950	\$ 619,336	105.52%	\$ 642,021
SUPPLIES/MATERIALS	\$ 653,817	\$ 461,962	70.66%	\$ 467,958
CAPITAL OUTLAY	\$ 1,825,000	\$ 2,409,997	132.05%	\$ 259,524
OTHER OBJECTS	\$ -	\$ -		\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ 976,386	\$ -	0.00%	\$ -
TOTAL EXPENDITURES	\$ 6,166,135	\$ 4,835,283	78.42%	\$ 2,688,777
% PRIOR YEAR		179.83%		
EXCESS(DEFICIT)	\$ (841,747)	\$ (2,750,182)		\$ (608,501)
FY BEGINNING FUND BALANCE		\$ 433,270		
ENDING FUND BALANCE		\$ (2,316,913)		
TOTAL LIABILITIES & FUND BALANCE		\$ (2,234,066)		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

DEBT SERVICE FUND 30				
ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ (789,969)		
IMPREST		\$ -		
TOTAL ASSETS		\$ (789,969)		
LIABILITIES				
ACCOUNTS PAYABLE		\$ -		
PAYROLL		\$ -		
TOTAL LIABILITIES		\$ -		
REVENUES				
LOCAL	\$ 885,735	\$ 424,343	47.91%	\$ 432,304
STATE	\$ -	\$ -		\$ -
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ 1,301,386	\$ -	0.00%	\$ -
TOTAL REVENUES	\$ 2,187,121	\$ 424,343	19.40%	\$ 432,304
% PRIOR YEAR		98.16%		
EXPENDITURES				
SALARY	\$ -	\$ -		\$ -
FRINGE BENEFITS	\$ -	\$ -		\$ -
PURCHASED SERVICES	\$ 3,000	\$ -	0.00%	\$ 1,750
SUPPLIES/MATERIALS	\$ -	\$ -		\$ -
CAPITAL OUTLAY	\$ -	\$ -		\$ -
OTHER OBJECTS	\$ -	\$ -		\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ 2,164,106	\$ 1,879,351	86.84%	\$ 351,225
TOTAL EXPENDITURES	\$ 2,167,106	\$ 1,879,351	86.72%	\$ 352,975
% PRIOR YEAR		532.43%		
EXCESS(DEFICIT)	\$ 20,015	\$ (1,455,008)		\$ 79,329
FY BEGINNING FUND BALANCE		\$ 665,039		
ENDING FUND BALANCE		\$ (789,969)		
TOTAL LIABILITIES & FUND BALANCE		\$ (789,969)		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

TRANSPORTATION FUND 40

ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ (263,531)		
IMPREST		\$ -		
TOTAL ASSETS		\$ (263,531)		
LIABILITIES				
ACCOUNTS PAYABLE		\$ (12,269)		
PAYROLL		\$ -		
TOTAL LIABILITIES		\$ (12,269)		
REVENUES				
LOCAL	\$ 1,027,007	\$ 488,361	47.55%	\$ 730,643
STATE	\$ 1,432,713	\$ 537,302	37.50%	\$ 466,161
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ -	\$ -		\$ -
TOTAL REVENUES	\$ 2,459,720	\$ 1,025,663	41.70%	\$ 1,196,804
% PRIOR YEAR		85.70%		
EXPENDITURES				
SALARY	\$ -	\$ -		\$ -
FRINGE BENEFITS	\$ -	\$ -		\$ -
PURCHASED SERVICES	\$ 2,896,824	\$ 1,508,944	52.09%	\$ 1,689,145
SUPPLIES/MATERIALS	\$ 262,600	\$ -	0.00%	\$ -
CAPITAL OUTLAY	\$ -	\$ -		\$ -
OTHER OBJECTS	\$ -	\$ -		\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ -	\$ -		\$ -
TOTAL EXPENDITURES	\$ 3,159,424	\$ 1,508,944	47.76%	\$ 1,689,145
% PRIOR YEAR		89.33%		
EXCESS(DEFICIT)	\$ (699,704)	\$ (483,281)		\$ (492,341)
FY BEGINNING FUND BALANCE		\$ 207,481		
ENDING FUND BALANCE		\$ (275,800)		
TOTAL LIABILITIES & FUND BALANCE		\$ (263,531)		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

MUNICIPAL RETIREMENT FUND 50				
ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ (72,063)		
IMPREST		\$ -		
TOTAL ASSETS		\$ (72,063)		
LIABILITIES				
ACCOUNTS PAYABLE		\$ 0		
PAYROLL		\$ -		
TOTAL LIABILITIES		\$ 0		
REVENUES				
LOCAL	\$ 1,122,838	\$ 224,564	20.00%	\$ 410,933
STATE	\$ -	\$ -		\$ -
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ -	\$ -		\$ -
TOTAL REVENUES	\$ 1,122,838	\$ 224,564	20.00%	\$ 410,933
% PRIOR YEAR		54.65%		
EXPENDITURES				
SALARY	\$ -	\$ -		\$ -
FRINGE BENEFITS	\$ 1,253,449	\$ 722,871	57.67%	\$ 695,429
PURCHASED SERVICES	\$ -	\$ -		\$ -
SUPPLIES/MATERIALS	\$ -	\$ -		\$ -
CAPITAL OUTLAY	\$ -	\$ -		\$ -
OTHER OBJECTS	\$ -	\$ -		\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ -	\$ -		\$ -
TOTAL EXPENDITURES	\$ 1,253,449	\$ 722,871	57.67%	\$ 695,429
% PRIOR YEAR		103.95%		
EXCESS(DEFICIT)	\$ (130,611)	\$ (498,307)		\$ (284,496)
FY BEGINNING FUND BALANCE		\$ 426,243		
ENDING FUND BALANCE		\$ (72,063)		
TOTAL LIABILITIES & FUND BALANCE		\$ (72,063)		

LIBERTYVILLE SCHOOL DISTRICT #70

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

CAPITAL PROJECTS FUND 60

ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ -		
IMPREST		\$ -		
TOTAL ASSETS		\$ -		
LIABILITIES				
ACCOUNTS PAYABLE		\$ -		
PAYROLL		\$ -		
TOTAL LIABILITIES		\$ -		
REVENUES				
LOCAL	\$ -	\$ -		\$ -
STATE	\$ -	\$ -		\$ -
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ -	\$ -		\$ -
TOTAL REVENUES	\$ -	\$ -		\$ -
% PRIOR YEAR				
EXPENDITURES				
SALARY	\$ -	\$ -		\$ -
FRINGE BENEFITS	\$ -	\$ -		\$ -
PURCHASED SERVICES	\$ -	\$ -		\$ -
SUPPLIES/MATERIALS	\$ -	\$ -		\$ -
CAPITAL OUTLAY	\$ -	\$ -		\$ -
OTHER OBJECTS	\$ -	\$ -		\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ -	\$ -		\$ -
TOTAL EXPENDITURES	\$ -	\$ -		\$ -
% PRIOR YEAR				
EXCESS(DEFICIT)	\$ -	\$ -		\$ -
FY BEGINNING FUND BALANCE		\$ -		
ENDING FUND BALANCE		\$ -		
TOTAL LIABILITIES & FUND BALANCE		\$ -		

FY2026 TREASURER'S REPORT - MONTH ENDING - FEBRUARY 2026

WORKING CASH FUND 70				
ASSETS	ANNUAL BUDGET	FEBRUARY 26 YTD ACTUALS	%	FEBRUARY 25 YTD ACTUALS
CASH		\$ 6,729,460		
IMPREST		\$ -		
TOTAL ASSETS		\$ 6,729,460		
LIABILITIES				
ACCOUNTS PAYABLE		\$ -		
PAYROLL		\$ -		
TOTAL LIABILITIES		\$ -		
REVENUES				
LOCAL	\$ 274,997	\$ 226,127	82.23%	\$ 140,903
STATE	\$ -	\$ -		\$ -
FEDERAL	\$ -	\$ -		\$ -
OTHER	\$ -	\$ -		\$ -
TOTAL REVENUES	\$ 274,997	\$ 226,127	82.23%	\$ 140,903
% PRIOR YEAR		160.48%		
EXPENDITURES				
SALARY	\$ -	\$ -		\$ -
FRINGE BENEFITS	\$ -	\$ -		\$ -
PURCHASED SERVICES	\$ -	\$ -		\$ -
SUPPLIES/MATERIALS	\$ -	\$ -		\$ -
CAPITAL OUTLAY	\$ -	\$ -		\$ -
OTHER OBJECTS	\$ 200,000	\$ -	0.00%	\$ -
TERMINATION BENEFITS	\$ -	\$ -		\$ -
OTHER USES	\$ -	\$ -		\$ -
TOTAL EXPENDITURES	\$ 200,000	\$ -	0.00%	\$ -
% PRIOR YEAR		0.00%		
EXCESS(DEFICIT)	\$ 74,997	\$ 226,127		\$ 140,903
FY BEGINNING FUND BALANCE		\$ 6,503,333		
ENDING FUND BALANCE		\$ 6,729,460		
TOTAL LIABILITIES & FUND BALANCE		\$ 6,729,460		

LIBERTYVILLE SCHOOL DISTRICT #70		
MONTHLY TREASURER'S INVESTMENT PORTFOLIO REPORT		
FEBRUARY 28, 2026		
CASH BALANCE 2/28/26		
	INVESTMENT	% OF
INVESTMENT FUND OR DEPOSITORY	AMOUNT	PORTFOLIO
ILLINOIS SCHOOL DISTRICT LIQUID ASSET FUND	\$2,262,032	45.046%
ILLINOIS PUBLIC TREASURER'S INVESTMENT POOL	\$1,279,321	25.476%
LIBERTYVILLE BANK & TRUST	\$412,849	8.221%
BANK FINANCIAL - LIBERTYVILLE	\$282,103	5.618%
ILLINOIS INSTITUTIONAL INVESTORS TRUST	\$0	0.000%
5/3 BANK	\$785,327	15.639%
CASH TOTAL	\$5,021,634	100.000%
PORTFOLIO DISTRIBUTION BY INVESTMENT TYPE		
	INVESTMENT	% OF
INVESTMENT TYPE	AMOUNT	PORTFOLIO
LIQUID FUNDS	\$4,739,531	94.382%
MONEY MARKET FUNDS	\$282,103	5.618%
FIXED RATE INVESTMENTS	\$0	0.000%
BANK AGREEMENTS, FEDERAL SECURITIES, BOND	\$0	0.000%
PORTFOLIO TOTAL	\$5,021,634	100.000%

SUMMARY