

BOE Function Summary of Revenue and Expenditure Accounts
August 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	35,265,000.00	952,411.99	2,402,638.06	0.00	0.00	32,882,361.94	6.81%	
10 R --- 1230 ----	CORP PERS PROP RPLCMNT TAX	1,050,000.00	148,875.27	148,875.27	0.00	0.00	901,124.73	14.18%	
10 R --- 1321 ----	TUITION - SUMMER SCHOOL	130,000.00	0.00	2,575.00	0.00	0.00	127,425.00	1.98%	
10 R --- 1342 ----	OTHER LEA SPEC ED TUITION	50,000.00	0.00	335.00	0.00	0.00	49,665.00	0.67%	
10 R --- 1510 ----	INTEREST INCOME	200,000.00	0.00	9,552.15	0.00	0.00	190,447.85	4.78%	
10 R --- 1611 ----	PUPIL LUNCH SALES	500,000.00	41,964.90	42,296.90	0.00	0.00	457,703.10	8.46%	
10 R --- 1799 ----	STUDENT ACTIVITY REVENUE	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00%	
10 R --- 1811 ----	TEXTBOOK RENTAL FEES	385,000.00	21,855.00	38,918.50	0.00	0.00	346,081.50	9.96%	
10 R --- 1920 ----	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	0.00	0.00	0.00	7,500.00	0.00%	
10 R --- 3001 ----	GENERAL STATE AID	1,800,000.00	164,168.00	164,168.00	0.00	0.00	1,635,832.00	9.12%	
10 R --- 3100 ----	SE - PRIVATE PLACEMENT	150,000.00	0.00	0.00	0.00	0.00	150,000.00	0.00%	
10 R --- 4300 ----	TITLE I	50,000.00	13,833.00	13,833.00	0.00	0.00	36,167.00	27.67%	
10 R --- 4400 ----	TITLE IV	15,000.00	0.00	0.00	0.00	0.00	15,000.00	0.00%	
10 R --- 4600 ----	IDEA FLOW THROUGH	765,000.00	178,916.00	178,916.00	0.00	0.00	586,084.00	23.39%	
10 R --- 4620 ----	IDEA PRE SCHOOL	32,000.00	0.00	0.00	0.00	0.00	32,000.00	0.00%	
10 R --- 4932 ----	TITLE II - TEACHER QUALITY	32,000.00	0.00	0.00	0.00	0.00	32,000.00	0.00%	
10 R --- 4991 ----	MEDICAID	130,000.00	35,472.88	35,472.88	0.00	0.00	94,527.12	27.29%	
10 R --- 4999 ----	OTHER FEDERAL REVENUES	176,021.00	0.00	39,678.46	0.00	0.00	136,342.54	22.54%	
10 R --- 7990 ----	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	0.00	0.00	0.00	325,000.00	0.00%	
10 R --- ----	REVENUE	41,357,521.00	1,557,497.04	3,077,259.22	0.00	0.00	38,280,261.78	7.44%	
10 E --- 1100 ----	INSTRUCTION - GENERAL	680,500.00	4,164.42	7,011.01	0.00	0.00	673,488.99	1.03%	
10 E --- 1110 ----	INSTRUCTION - ELEMENTARY	10,731,815.00	13,455.70	23,596.63	12,551.51	10,695,666.86	0.22%		
10 E --- 1120 ----	INSTRUCTION - MIDDLE	6,766,851.00	12,818.95	47,413.60	4,367.32	6,715,070.08	0.70%		
10 E --- 1200 ----	INSTRUCTION - SPECIAL ED	5,083,045.00	36,509.90	39,893.07	37,596.96	5,005,554.97	0.78%		
10 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	256,742.00	83.44	83.44	0.00	0.00	256,658.56	0.03%	
10 E --- 1250 ----	INSTRUCTION - REMEDIAL	78,915.00	0.00	0.00	0.00	0.00	78,915.00	0.00%	
10 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	543,476.00	9,192.76	13,820.71	0.00	0.00	529,655.29	2.54%	
10 E --- 1600 ----	INSTRUCTION - SUMMER	221,200.00	-96.43	25,603.85	0.00	0.00	195,596.15	11.57%	
10 E --- 1650 ----	INSTRUCTION - GIFTED	588,218.00	563.00	563.00	0.00	0.00	587,655.00	0.10%	
10 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	465,694.00	0.00	0.00	0.00	0.00	465,694.00	0.00%	
10 E --- 1912 ----	PRIVATE PLACEMENT	1,050,000.00	58,654.06	92,879.30	0.00	0.00	957,120.70	8.85%	
10 E --- 1999 ----	STUDENT ACTIVITY	275,000.00	0.00	0.00	0.00	0.00	275,000.00	0.00%	
10 E --- 2110 ----	SOCIAL WORK SERVICES	959,437.00	358.15	358.15	0.00	0.00	959,078.85	0.04%	
10 E --- 2130 ----	HEALTH SERVICES	962,194.00	-14,203.82	-14,203.82	4,519.15	971,878.67	-1.48%		
10 E --- 2140 ----	PSYCHOLOGICAL SERVICES	557,542.00	4,459.02	4,459.02	0.00	0.00	553,082.98	0.80%	
10 E --- 2150 ----	SPEECH THERAPY SERVICES	1,073,191.00	442.96	442.96	0.00	0.00	1,072,748.04	0.04%	
10 E --- 2190 ----	OTHER STUDENT SUPPORT	110,000.00	0.00	0.00	0.00	0.00	110,000.00	0.00%	
10 E --- 2210 ----	IMPROVEMENT INSTRUCTION	1,453,100.33	213,726.17	403,692.55	8,188.50	1,041,219.28	27.78%		
10 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	1,024,290.00	-4,641.82	-2,839.98	5,849.19	1,021,280.79	-0.28%		
10 E --- 2310 ----	BOARD OF EDUCATION	543,500.00	17,752.49	306,304.49	0.00	0.00	237,195.51	56.36%	
10 E --- 2320 ----	EXECUTIVE ADMINISTRATION	576,582.00	75,033.46	171,581.22	0.00	0.00	405,000.78	29.76%	
10 E --- 2330 ----	SPECIAL EDUCATION ADMIN	522,743.00	40,198.87	97,845.50	0.00	0.00	424,897.50	18.72%	
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,891,954.74	158,394.22	277,494.96	399.00	1,614,060.78	14.67%		

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10 E --- 2510 ----	BUSINESS ADMINISTRATION	305,276.14	24,607.28	48,507.39	0.00	0.00	256,768.75	15.89%	
10 E --- 2520 ----	FISCAL SERVICES	560,224.00	47,095.26	87,730.64	0.00	0.00	472,493.36	15.66%	
10 E --- 2560 ----	FOOD SERVICES	660,506.00	5,950.00	13,865.13	0.00	0.00	646,640.87	2.10%	
10 E --- 2630 ----	INFORMATION SERVICES	334,640.78	24,226.52	72,811.11	0.00	0.00	261,829.67	21.76%	
10 E --- 2640 ----	STAFF SERVICES	432,338.00	32,980.49	84,261.94	0.00	0.00	348,076.06	19.49%	
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,747,440.42	102,672.19	685,131.09	131,140.15	931,169.18	39.21%		
10 E --- 2900 ----	SAFETY AND SECURITY	247,735.17	24,536.58	42,766.20	9,232.97	195,736.00	17.26%		
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	0.00	0.00	0.00	57,450.00	0.00%		
10 E --- 4120 ----	TUITION	600,000.00	221,789.97	227,822.97	0.00	372,177.03	37.97%		
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	42,337,986.58	1,110,723.79	2,758,896.13	213,844.75	39,365,245.70	6.52%		
10 - - - - -	FUND 10 TOTAL	-980,465.58	446,773.25	318,363.09	-213,844.75	-1,084,983.92			
20 R --- 1111 ----	TAX LEVY - GENERAL	3,754,582.00	102,161.07	257,392.06	0.00	0.00	3,497,189.94	6.86%	
20 R --- 1510 ----	INTEREST INCOME	38,000.00	0.00	0.00	0.00	0.00	38,000.00	0.00%	
20 R --- 1910 ----	RENTALS	65,000.00	7,870.91	7,870.91	0.00	0.00	57,129.09	12.11%	
20 R --- 1930 ----	IMPACT FEES	25,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00%	
20 R --- 3999 ----	OTHER STATE REVENUES	50,000.00	0.00	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	0.00	976,386.00	0.00%	
20 R --- ----	REVENUE	4,908,968.00	110,031.98	265,262.97	0.00	0.00	4,643,705.03	5.40%	
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,327,043.00	1,718,127.36	2,425,789.38	4,187.50	2,897,066.12	2,897,066.12	45.54%	
20 E --- 4120 ----	TUITION	101,000.00	0.00	0.00	0.00	0.00	101,000.00	0.00%	
20 E --- 8610 ----	TRANSFER - BOND PRINCIPAL	783,412.00	0.00	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	0.00	192,974.00	0.00%	
20 E --- ----	EXPENSE	6,404,429.00	1,718,127.36	2,425,789.38	4,187.50	3,974,452.12	3,974,452.12	37.88%	
20 - - - - -	FUND 20 TOTAL	-1,495,461.00	-1,608,095.38	-2,160,526.41	-4,187.50	669,252.91	669,252.91		
30 R --- 1111 ----	TAX LEVY - GENERAL	869,780.00	23,666.17	59,669.88	0.00	0.00	810,110.12	6.86%	
30 R --- 1510 ----	INTEREST INCOME	9,000.00	0.00	0.00	0.00	0.00	9,000.00	0.00%	
30 R --- 7400 ----	TRANSFER LEASE PRINCIPAL	173,412.00	0.00	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	0.00	574.00	0.00%	
30 R --- 7600 ----	TRANSFER BOND PRINCIPAL	610,000.00	0.00	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	0.00	517,400.00	0.00%	
30 R --- ----	REVENUE	2,180,166.00	23,666.17	59,669.88	0.00	0.00	2,120,496.12	2.74%	
30 E --- 5200 ----	BOND INTEREST	325,000.00	0.00	0.00	0.00	0.00	325,000.00	0.00%	
30 E --- 5250 ----	LEASE INTEREST	15,049.00	0.00	0.00	0.00	0.00	15,049.00	0.00%	
30 E --- 5300 ----	BOND PRINCIPAL	1,325,000.00	0.00	158,987.93	0.00	0.00	1,166,012.07	12.00%	
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	8,784.00	17,568.00	0.00	0.00	469,239.00	3.61%	
30 E --- 5400 ----	DEBT SERVICES - OTHER	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00%	

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30 E ---	EXPENSE	2,154,856.00	8,784.00	176,555.93	0.00	1,978,300.07	8.19%	
30 - ---	FUND 30 TOTAL	25,310.00	14,882.17	-116,886.05	0.00	142,196.05		
40 R ---	1111 TAX LEVY - GENERAL	2,100,000.00	68,019.02	172,462.98	0.00	1,927,537.02	8.21%	
40 R ---	1410 TRANSPORTATION FEES - REG	2,000.00	0.00	0.00	0.00	2,000.00	0.00%	
40 R ---	1510 INTEREST INCOME	25,000.00	0.00	695.19	0.00	24,304.81	2.78%	
40 R ---	3500 REGULAR TRANSPORTATION AID	350,000.00	0.00	0.00	0.00	350,000.00	0.00%	
40 R ---	3510 SPECIAL TRANSPORTATION AID	800,000.00	0.00	0.00	0.00	800,000.00	0.00%	
40 R ---	REVENUE	3,277,000.00	68,019.02	173,158.17	0.00	3,103,841.83	5.28%	
40 E ---	2550 TRANSPORTATION SERVICES	3,229,930.89	14,551.66	126,748.60	0.00	3,103,182.29	3.92%	
40 E ---	EXPENSE	3,229,930.89	14,551.66	126,748.60	0.00	3,103,182.29	-63.67%	
40 - ---	FUND 40 TOTAL	47,069.11	53,467.36	46,409.57	0.00	659.54		
50 R ---	1111 TAX LEVY - GENERAL	375,000.00	10,203.36	25,728.36	0.00	349,271.64	6.86%	
50 R ---	1151 TAX LEVY - FICA/MEDICARE	250,000.00	6,802.56	17,168.72	0.00	232,831.28	6.87%	
50 R ---	1191 TAX LEVY - SEDOL IMRF	11,311.00	307.72	767.25	0.00	10,543.75	6.78%	
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	0.00	0.00	25,000.00	0.00%	
50 R ---	REVENUE	1,311,311.00	17,313.64	43,664.33	0.00	1,267,646.67	3.33%	
50 E ---	1100 INSTRUCTION - GENERAL	6,500.00	85.96	269.30	0.00	6,230.70	4.14%	
50 E ---	1110 INSTRUCTION - ELEMENTARY	129,737.00	7.05	7.05	0.00	129,729.95	0.01%	
50 E ---	1120 INSTRUCTION - MIDDLE	82,000.00	0.00	0.00	0.00	82,000.00	0.00%	
50 E ---	1200 INSTRUCTION - SPECIAL ED	250,526.00	85.76	85.76	0.00	250,440.24	0.03%	
50 E ---	1225 INSTRUCTION - ECH SPECIAL	4,450.00	7.25	7.25	0.00	4,442.75	0.16%	
50 E ---	1250 INSTRUCTION - REMEDIAL	1,720.00	0.00	0.00	0.00	1,720.00	0.00%	
50 E ---	1500 INTERSCHOLASTIC PROGRAMS	25,100.00	0.00	0.00	0.00	25,100.00	0.00%	
50 E ---	1600 INSTRUCTION - SUMMER	5,200.00	0.00	992.86	0.00	4,207.14	19.09%	
50 E ---	1650 INSTRUCTION - GIFTED	7,055.00	0.00	0.00	0.00	7,055.00	0.00%	
50 E ---	1800 INSTRUCTION - BILINGUAL ED	4,365.00	0.00	0.00	0.00	4,365.00	0.00%	
50 E ---	2110 SOCIAL WORK SERVICES	13,410.00	5.13	5.13	0.00	13,404.87	0.04%	
50 E ---	2130 HEALTH SERVICES	136,837.00	533.88	533.88	0.00	136,303.12	0.39%	
50 E ---	2140 PSYCHOLOGICAL SERVICES	8,385.00	63.86	63.86	0.00	8,321.14	0.76%	
50 E ---	2150 SPEECH THERAPY SERVICES	11,535.00	6.34	6.34	0.00	11,528.66	0.05%	
50 E ---	2210 IMPROVEMENT INSTRUCTION	12,675.00	1,308.41	2,404.44	0.00	10,270.56	18.97%	
50 E ---	2220 EDUCATIONAL MEDIA SERVICES	37,590.00	48.56	341.36	0.00	37,248.64	0.91%	
50 E ---	2320 EXECUTIVE ADMINISTRATION	17,250.00	1,459.84	3,342.15	0.00	13,907.85	19.37%	
50 E ---	2330 SPECIAL EDUCATION ADMIN	16,750.00	1,180.14	2,585.42	0.00	14,164.58	15.44%	
50 E ---	2410 SCHOOL ADMINISTRATION	70,148.00	5,562.94	6,857.02	0.00	63,290.98	9.78%	
50 E ---	2510 BUSINESS ADMINISTRATION	3,900.00	293.82	587.64	0.00	3,312.36	15.07%	
50 E ---	2520 FISCAL SERVICES	52,400.00	5,770.88	10,409.19	0.00	41,990.81	19.86%	

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50 E --- 2540 ----	OPERATIONS/MAINTENANCE	254,475.00	29,996.10	53,205.06	0.00	0.00	201,269.94	20.91%	
50 E --- 2560 ----	FOOD SERVICES	23,150.00	0.00	0.00	0.00	0.00	23,150.00	0.00%	
50 E --- 2630 ----	INFORMATION SERVICES	2,400.00	174.64	349.28	0.00	0.00	2,050.72	14.55%	
50 E --- 2640 ----	STAFF SERVICES	53,000.00	4,949.06	9,898.12	0.00	0.00	43,101.88	18.68%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,850.00	5,151.34	10,092.54	0.00	0.00	54,757.46	15.56%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	2,600.00	191.88	383.76	0.00	0.00	2,216.24	14.76%	
50 E --- 4120 ----	TUITION	12,000.00	0.00	0.00	0.00	0.00	12,000.00	0.00%	
50 E --- -----	EXPENSE	1,310,008.00	56,882.84	102,427.41	0.00	0.00	1,207,580.59	7.82%	
50 - --- -----	FUND 50 TOTAL	1,303.00	-39,569.20	-58,763.08	0.00	0.00	60,066.08		
70 R --- 1111 ----	TAX LEVY - GENERAL	100,000.00	2,720.98	6,861.02	0.00	0.00	93,138.98	6.86%	
70 R --- 1510 ----	INTEREST INCOME	175,000.00	0.00	17,171.02	0.00	0.00	157,828.98	9.81%	
70 R --- -----	REVENUE	275,000.00	2,720.98	24,032.04	0.00	0.00	250,967.96	8.74%	
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	75,000.00	2,720.98	24,032.04	0.00	0.00	50,967.96		
Account Monthly Activity Grand Totals:		-2,327,244.47	-1,129,820.82	-1,947,370.84	-218,032.25	-161,841.38			
		LOSS		LOSS		LOSS		LOSS	