

BOE Function Summary of Revenue and Expenditure Accounts
September 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	35,285,000.00	10,172,401.19	12,575,039.25	0.00	0.00	22,709,960.75	35.64%	
10 R --- 1230	CORP PERS PROP RPLCMNT TAX	1,050,000.00	0.00	186,616.15	0.00	0.00	863,383.85	17.77%	
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	7,736.56	23,042.21	0.00	0.00	176,957.79	11.52%	
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	60,308.18	102,605.08	0.00	0.00	397,394.92	20.52%	
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	16,140.00	55,058.50	0.00	0.00	329,941.50	14.25%	
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	328,336.00	0.00	0.00	1,471,664.00	18.24%	
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	49,271.73	49,271.73	0.00	0.00	100,728.27	32.85%	
10 R --- 4300	TITLE I	50,000.00	0.00	13,833.00	0.00	0.00	36,167.00	27.67%	
10 R --- 4400	TITLE IV	15,000.00	473.00	473.00	0.00	0.00	14,527.00	3.15%	
10 R --- 4600	IDEA FLOW THROUGH	765,000.00	0.00	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	275.00	275.00	0.00	0.00	31,725.00	0.86%	
10 R --- 4991	MEDICAID	130,000.00	0.00	35,472.88	0.00	0.00	94,527.12	27.29%	
10 R --- 4999	OTHER FEDERAL REVENUES	176,021.00	34,966.46	74,644.92	0.00	0.00	101,376.08	42.41%	
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	10,505,740.12	13,626,493.72	0.00	0.00	27,731,027.28	32.95%	
10 E --- 1100	INSTRUCTION - GENERAL	680,500.00	44,053.20	51,064.21	0.00	0.00	629,435.79	7.50%	
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,772,839.00	923,656.90	947,253.53	4,510.25	9,821,075.22	8.79%		
10 E --- 1120	INSTRUCTION - MIDDLE	6,663,992.00	563,897.77	611,311.37	563.14	6,052,117.49	9.17%		
10 E --- 1200	INSTRUCTION - SPECIAL ED	5,232,148.00	497,229.12	537,122.19	8,774.35	4,686,251.46	10.27%		
10 E --- 1225	INSTRUCTION - ECH SPECIAL	225,680.00	10,792.92	10,876.36	0.00	214,803.64	4.82%		
10 E --- 1250	INSTRUCTION - REMEDIAL	78,915.00	5,871.44	5,871.44	0.00	73,043.56	7.44%		
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	543,476.00	2,763.05	16,583.76	0.00	526,892.24	3.05%		
10 E --- 1600	INSTRUCTION - SUMMER	221,200.00	223.64	25,827.49	0.00	195,372.51	11.68%		
10 E --- 1650	INSTRUCTION - GIFTED	588,218.00	49,069.98	49,632.98	0.00	538,585.02	8.44%		
10 E --- 1800	INSTRUCTION - BILINGUAL ED	467,715.00	35,154.51	35,154.51	0.00	432,560.49	7.52%		
10 E --- 1912	PRIVATE PLACEMENT	1,050,000.00	160,508.15	253,387.45	0.00	796,612.55	24.13%		
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	967,123.00	80,622.24	80,980.39	0.00	886,142.61	8.37%		
10 E --- 2130	HEALTH SERVICES	968,898.00	92,395.66	78,191.84	442.06	890,264.10	8.07%		
10 E --- 2140	PSYCHOLOGICAL SERVICES	569,296.00	54,253.64	58,712.66	0.00	510,583.34	10.31%		
10 E --- 2150	SPEECH THERAPY SERVICES	1,062,877.00	87,192.49	87,635.45	0.00	975,241.55	8.25%		
10 E --- 2190	OTHER STUDENT SUPPORT	110,000.00	0.00	0.00	0.00	110,000.00	0.00%		
10 E --- 2210	IMPROVEMENT INSTRUCTION	1,453,100.33	131,183.73	534,876.28	20,758.00	897,466.05	36.81%		
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	1,024,310.00	88,266.39	85,426.41	2,375.12	936,508.47	8.34%		
10 E --- 2310	BOARD OF EDUCATION	543,500.00	23,978.73	330,283.22	715.00	212,501.78	60.77%		
10 E --- 2320	EXECUTIVE ADMINISTRATION	576,582.00	50,887.37	222,468.59	0.00	354,113.41	38.58%		
10 E --- 2330	SPECIAL EDUCATION ADMIN	522,743.00	40,674.83	138,520.33	0.00	384,222.67	26.50%		
10 E --- 2410	SCHOOL ADMINISTRATION	1,885,700.74	160,926.70	438,421.66	0.00	1,447,279.08	23.25%		

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10 E --- 2510 ----	BUSINESS ADMINISTRATION	305,276.14	25,128.56	73,635.95	67.05	231,573.14	24.12%		
10 E --- 2520 ----	FISCAL SERVICES	531,820.00	42,447.83	130,178.47	0.00	401,641.53	24.48%		
10 E --- 2560 ----	FOOD SERVICES	660,506.00	12,037.51	25,902.64	0.00	634,603.36	3.92%		
10 E --- 2630 ----	INFORMATION SERVICES	334,640.78	23,236.15	96,047.26	0.00	238,593.52	28.70%		
10 E --- 2640 ----	STAFF SERVICES	432,338.00	30,280.55	114,542.49	0.00	317,795.51	26.49%		
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,796,901.00	106,270.64	791,401.73	154,261.44	851,237.83	44.04%		
10 E --- 2900 ----	SAFETY AND SECURITY	247,735.17	30,697.66	73,463.86	1,130.00	173,141.31	29.65%		
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	1,573.00	1,573.00	0.00	55,877.00	2.74%		
10 E --- 4120 ----	TUITION	600,000.00	89,779.54	317,602.51	0.00	282,397.49	52.93%		
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	42,426,866.16	3,465,053.90	6,223,950.03	193,596.41	36,009,319.72	14.67%		
10 - --- ----	FUND 10 TOTAL	-1,069,345.16	7,040,686.22	7,402,543.69	-193,536.41	-8,278,292.44			
20 R --- 1111 ----	TAX LEVY - GENERAL	3,754,582.00	1,090,958.45	1,348,350.51	0.00	2,406,231.49	35.91%		
20 R --- 1510 ----	INTEREST INCOME	38,000.00	0.00	0.00	0.00	38,000.00	0.00%		
20 R --- 1910 ----	RENTALS	65,000.00	4,831.95	12,702.86	0.00	52,297.14	19.54%		
20 R --- 1930 ----	IMPACT FEES	25,000.00	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	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	4,908,968.00	1,095,790.40	1,361,053.37	0.00	3,547,914.63	27.73%		
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,327,043.00	828,934.32	3,254,723.70	0.00	2,072,319.30	61.10%		
20 E --- 4120 ----	TUITION	101,000.00	54,093.00	54,093.00	0.00	46,907.00	53.56%		
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	6,404,429.00	883,027.32	3,308,816.70	0.00	3,095,612.30	51.66%		
20 - --- ----	FUND 20 TOTAL	-1,495,461.00	212,763.08	-1,947,763.33	0.00	452,302.33			
30 R --- 1111 ----	TAX LEVY - GENERAL	869,780.00	252,748.81	312,418.69	0.00	557,361.31	35.92%		
30 R --- 1510 ----	INTEREST INCOME	9,000.00	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	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	2,180,166.00	252,748.81	312,418.69	0.00	1,867,747.31	14.33%		
30 E --- 5200 ----	BOND INTEREST	325,000.00	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	15,049.00	0.00%		
30 E --- 5300 ----	BOND PRINCIPAL	1,325,000.00	0.00	158,987.93	0.00	1,166,012.07	12.00%		
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	18,136.26	35,704.26	0.00	451,102.74	7.33%		
30 E --- 5400 ----	DEBT SERVICES - OTHER	3,000.00	0.00	0.00	0.00	3,000.00	0.00%		

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30 E ---	EXPENSE	2,154,856.00	18,136.26	194,692.19	0.00	1,960,163.81	9.04%		
30 - ---	FUND 30 TOTAL	25,310.00	234,612.55	117,726.50	0.00	-92,416.50			
40 R ---	1111 TAX LEVY - GENERAL	2,100,000.00	726,984.66	899,447.64	0.00	1,200,552.36	42.83%		
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	982.06	2,224.47	0.00	22,775.53	8.90%		
40 R ---	3500 REGULAR TRANSPORTATION AID	350,000.00	63,115.48	63,115.48	0.00	286,884.52	18.03%		
40 R ---	3510 SPECIAL TRANSPORTATION AID	800,000.00	145,915.52	145,915.52	0.00	654,084.48	18.24%		
40 R ---	REVENUE	3,277,000.00	936,997.72	1,110,703.11	0.00	2,166,296.89	33.89%		
40 E ---	2550 TRANSPORTATION SERVICES	3,229,930.89	202,695.55	329,444.15	0.00	2,900,486.74	10.20%		
40 E ---	EXPENSE	3,229,930.89	202,695.55	329,444.15	0.00	2,900,486.74	-63.67%		
40 - ---	FUND 40 TOTAL	47,069.11	734,302.17	781,258.96	0.00	-734,189.85			
50 R ---	1111 TAX LEVY - GENERAL	375,000.00	108,976.60	134,704.96	0.00	240,295.04	35.92%		
50 R ---	1151 TAX LEVY - FICA/MEDICARE	250,000.00	72,662.95	89,831.67	0.00	160,168.33	35.93%		
50 R ---	1191 TAX LEVY - SEDOL IMRF	11,311.00	3,278.91	4,046.16	0.00	7,264.84	35.77%		
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	184,918.46	228,582.79	0.00	1,082,728.21	17.43%		
50 E ---	1100 INSTRUCTION - GENERAL	6,500.00	1,582.68	1,851.98	0.00	4,648.02	28.49%		
50 E ---	1110 INSTRUCTION - ELEMENTARY	129,737.00	10,387.16	10,994.21	0.00	119,342.79	8.01%		
50 E ---	1120 INSTRUCTION - MIDDLE	82,000.00	6,510.39	6,510.39	0.00	75,489.61	7.94%		
50 E ---	1200 INSTRUCTION - SPECIAL ED	250,526.00	22,890.61	22,976.37	0.00	227,549.63	9.17%		
50 E ---	1225 INSTRUCTION - ECH SPECIAL	4,450.00	122.28	129.53	0.00	4,320.47	2.91%		
50 E ---	1250 INSTRUCTION - REMEDIAL	1,720.00	74.48	74.48	0.00	1,645.52	4.33%		
50 E ---	1500 INTERSCHOLASTIC PROGRAMS	25,100.00	51.53	51.53	0.00	25,048.47	0.21%		
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	531.28	531.28	0.00	6,523.72	7.53%		
50 E ---	1800 INSTRUCTION - BILINGUAL ED	4,365.00	398.99	398.99	0.00	3,966.01	9.14%		
50 E ---	2110 SOCIAL WORK SERVICES	13,410.00	999.24	1,004.37	0.00	12,405.63	7.49%		
50 E ---	2130 HEALTH SERVICES	136,837.00	11,395.54	11,929.42	0.00	124,907.58	8.72%		
50 E ---	2140 PSYCHOLOGICAL SERVICES	8,385.00	780.29	844.15	0.00	7,540.85	10.07%		
50 E ---	2150 SPEECH THERAPY SERVICES	11,535.00	998.78	1,005.12	0.00	10,529.88	8.71%		
50 E ---	2210 IMPROVEMENT INSTRUCTION	12,675.00	1,705.90	4,110.34	0.00	8,564.66	32.43%		
50 E ---	2220 EDUCATIONAL MEDIA SERVICES	37,590.00	2,884.70	3,226.06	0.00	34,363.94	8.58%		
50 E ---	2320 EXECUTIVE ADMINISTRATION	17,250.00	1,385.90	4,728.05	0.00	12,521.95	27.41%		
50 E ---	2330 SPECIAL EDUCATION ADMIN	16,750.00	1,174.02	3,759.44	0.00	12,990.56	22.44%		
50 E ---	2410 SCHOOL ADMINISTRATION	70,148.00	5,724.67	12,581.69	0.00	57,566.31	17.94%		
50 E ---	2510 BUSINESS ADMINISTRATION	3,900.00	293.82	881.46	0.00	3,018.54	22.60%		
50 E ---	2520 FISCAL SERVICES	52,400.00	4,971.17	15,380.36	0.00	37,019.64	29.35%		

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50 E --- 2540 ----	OPERATIONS/MAINTENANCE	254,475.00	21,616.87	74,821.93	0.00		179,653.07	29.40%	
50 E --- 2560 ----	FOOD SERVICES	23,150.00	1,149.92	1,149.92	0.00		22,000.08	4.97%	
50 E --- 2630 ----	INFORMATION SERVICES	2,400.00	174.64	523.92	0.00		1,876.08	21.83%	
50 E --- 2640 ----	STAFF SERVICES	53,000.00	4,941.76	14,839.88	0.00		38,160.12	28.00%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,850.00	4,904.19	14,996.73	0.00		49,853.27	23.13%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	2,600.00	191.88	575.64	0.00		2,024.36	22.14%	
50 E --- 4120 ----	TUITION	12,000.00	0.00	0.00	0.00		12,000.00	0.00%	
50 E --- ----	EXPENSE	1,310,008.00	107,842.69	210,270.10	0.00		1,099,737.90	16.05%	
50 - --- ----	FUND 50 TOTAL	1,303.00	77,075.77	18,312.69	0.00		-17,009.69		
70 R --- 1111 ----	TAX LEVY - GENERAL	100,000.00	29,058.81	35,919.83	0.00		64,080.17	35.92%	
70 R --- 1510 ----	INTEREST INCOME	175,000.00	20,194.05	51,279.28	0.00		123,720.72	29.30%	
70 R --- ----	REVENUE	275,000.00	49,252.86	87,199.11	0.00		187,800.89	31.71%	
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	75,000.00	49,252.86	87,199.11	0.00		-12,199.11		
Account Monthly Activity Grand Totals:		-2,416,124.05	8,348,692.65	6,459,277.62	-193,596.41		-8,681,805.26		
		Loss	Profit	Profit			Loss		