BOE Function Summary of Revenue and Expenditure Accounts
October 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	4,602,375.84	17,177,415.09	0.00	18,107,584.91	48.68%
10 R --- 1230 ----	CORP PERS PROP RPLCMNT TAX	1,050,000.00	0.00	186,616.15	0.00	863,383.85	17.77%
10 R --- 1321 ----	TUITION - SUMMER SCHOOL	130,000.00	0.00	2,575.00	0.00	127,425.00	1.98%
10 R --- 1342 ----	OTHER LEA SPEC ED TUITION	50,000.00	0.00	335.00	0.00	49,665.00	0.67%
10 R --- 1510 ----	INTEREST INCOME	200,000.00	0.00	23,042.21	0.00	176,957.79	11.52%
10 R --- 1611 ----	PUPIL LUNCH SALES	500,000.00	59,595.46	162,200.54	0.00	337,799.46	32.44%
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	13,282.25	68,340.75	0.00	316,659.25	16.60%
10 R --- 1920 ----	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	0.00	0.00	7,500.00	0.00%
10 R --- 3001 ----	GENERAL STATE AID	1,800,000.00	164,168.00	492,504.00	0.00	1,307,496.00	27.36%
10 R --- 3100 ----	SE - PRIVATE PLACEMENT	150,000.00	0.00	49,271.73	0.00	100,728.27	32.85%
10 R --- 4300 ----	TITLE I	50,000.00	0.00	13,833.00	0.00	36,167.00	27.67%
10 R --- 4400 ----	TITLE IV	15,000.00	0.00	473.00	0.00	14,527.00	3.15%
10 R --- 4600 ----	IDEA FLOW THROUGH	765,000.00	0.00	178,916.00	0.00	586,084.00	23.39%
10 R --- 4620 ----	IDEA PRE SCHOOL	32,000.00	0.00	0.00	0.00	32,000.00	0.00%
10 R --- 4932 ----	TITLE II - TEACHER QUALITY	32,000.00	0.00	275.00	0.00	31,725.00	0.86%
10 R --- 4991 ----	MEDICAID	130,000.00	0.00	35,472.88	0.00	94,527.12	27.29%
10 R --- 4999 ----	OTHER FEDERAL REVENUES	176,021.00	0.00	74,644.92	0.00	101,376.08	42.41%
10 R --- 7990 ----	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	0.00	0.00	325,000.00	0.00%
10 R --- ---- ----	REVENUE	41,357,521.00	4,839,421.55	18,465,915.27	0.00	22,891,605.73	44.65%
10 E --- 1100 ----	INSTRUCTION - GENERAL	680,500.00	77,370.14	128,434.35	0.00	552,065.65	18.87%
10 E --- 1110 ----	INSTRUCTION - ELEMENTARY	10,772,839.00	950,029.63	1,897,283.16	4,209.66	8,871,346.18	17.61%
10 E --- 1120 ----	INSTRUCTION - MIDDLE	6,663,992.00	586,821.60	1,198,132.97	1,629.20	5,464,229.83	17.98%
10 E --- 1200 ----	INSTRUCTION - SPECIAL ED	5,232,148.00	501,723.70	1,038,845.89	6,705.03	4,186,597.08	19.86%
10 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	225,680.00	11,930.82	22,807.18	629.94	202,242.88	10.11%
10 E --- 1250 ----	INSTRUCTION - REMEDIAL	78,915.00	6,342.58	12,214.02	0.00	66,700.98	15.48%
10 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	543,476.00	21,069.52	37,653.28	0.00	505,822.72	6.93%
10 E --- 1600 ----	INSTRUCTION - SUMMER	221,200.00	-140.40	25,687.09	0.00	195,512.91	11.61%
10 E --- 1650 ----	INSTRUCTION - GIFTED	588,218.00	51,746.17	101,379.15	0.00	486,838.85	17.23%
10 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	467,715.00	37,667.22	72,821.73	0.00	394,893.27	15.57%
10 E --- 1912 ----	PRIVATE PLACEMENT	1,050,000.00	101,938.57	355,326.02	0.00	694,673.98	33.84%
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	85,647.69	166,628.08	0.00	800,494.92	17.23%
10 E --- 2130 ----	HEALTH SERVICES	968,898.00	94,556.18	172,748.02	163.76	795,986.22	17.83%
10 E --- 2140 ----	PSYCHOLOGICAL SERVICES	569,296.00	49,782.26	108,494.92	0.00	460,801.08	19.06%
10 E --- 2150 ----	SPEECH THERAPY SERVICES	1,062,877.00	92,092.30	179,727.75	0.00	883,149.25	16.91%
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	85,485.44	620,361.72	26,940.30	805,798.31	42.69%
10 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	1,024,310.00	92,965.39	178,391.80	7,743.10	838,175.10	17.42%
10 E --- 2310 ----	BOARD OF EDUCATION	543,500.00	28,324.00	358,607.22	686.87	184,205.91	65.98%
10 E --- 2320 ----	EXECUTIVE ADMINISTRATION	576,582.00	44,932.79	267,401.38	0.00	309,180.62	46.38%
10 E --- 2330 ----	SPECIAL EDUCATION ADMIN	522,743.00	42,583.55	181,103.88	0.00	341,639.12	34.64%
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,885,700.74	165,001.30	603,422.96	199.99	1,282,077.79	32.00%

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10 E --- 2510 ----	BUSINESS ADMINISTRATION	305,276.14	24,002.22	97,638.17	15.32	207,622.65	31.98%
10 E --- 2520 ----	FISCAL SERVICES	531,820.00	43,700.48	173,878.95	0.00	357,941.05	32.70%
10 E --- 2560 ----	FOOD SERVICES	660,506.00	14,032.64	39,935.28	0.00	620,570.72	6.05%
10 E --- 2630 ----	INFORMATION SERVICES	334,640.78	23,712.66	119,759.92	25.48	214,855.38	35.79%
10 E --- 2640 ----	STAFF SERVICES	432,338.00	34,629.74	149,172.23	0.00	283,165.77	34.50%
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,796,901.00	129,345.92	920,747.65	123,988.60	752,164.75	51.24%
10 E --- 2900 ----	SAFETY AND SECURITY	247,735.17	18,545.44	92,009.30	1,565.70	154,160.17	37.14%
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	0.00	1,573.00	0.00	55,877.00	2.74%
10 E --- 4120 ----	TUITION	600,000.00	66,945.94	384,548.45	0.00	215,451.55	64.09%
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	3,482,785.49	9,706,735.52	174,502.95	32,545,627.69	22.88%
10 - --- ---- ----	FUND 10 TOTAL	-1,069,345.16	1,356,636.06	8,759,179.75	-174,502.95	-9,654,021.96	
20 R --- 1111 ----	TAX LEVY - GENERAL	3,754,582.00	493,670.30	1,842,020.81	0.00	1,912,561.19	49.06%
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	0.00	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	493,670.30	1,854,723.67	0.00	3,054,244.33	37.78%
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,327,043.00	975,367.02	4,230,090.72	0.00	1,096,952.28	79.41%
20 E --- 4120 ----	TUITION	101,000.00	12,271.67	66,364.67	0.00	34,635.33	65.71%
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	987,638.69	4,296,455.39	0.00	2,107,973.61	67.09%
20 - --- ---- ----	FUND 20 TOTAL	-1,495,461.00	-493,968.39	-2,441,731.72	0.00	946,270.72	
30 R --- 1111 ----	TAX LEVY - GENERAL	869,780.00	114,362.71	426,781.40	0.00	442,998.60	49.07%
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	114,362.71	426,781.40	0.00	1,753,384.60	19.58%
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	0.00	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	0.00	194,692.19	0.00	1,960,163.81	9.04%
30 - --- ---- ----	FUND 30 TOTAL	25,310.00	114,362.71	232,089.21	0.00	-206,779.21	
40 R --- 1111 ----	TAX LEVY - GENERAL	2,100,000.00	328,711.27	1,228,158.91	0.00	871,841.09	58.48%
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	2,224.47	0.00	22,775.53	8.90%
40 R --- 3500 ----	REGULAR TRANSPORTATION AID	350,000.00	0.00	63,115.48	0.00	286,884.52	18.03%
40 R --- 3510 ----	SPECIAL TRANSPORTATION AID	800,000.00	0.00	145,915.52	0.00	654,084.48	18.24%
40 R --- ---- ----	REVENUE	3,277,000.00	328,711.27	1,439,414.38	0.00	1,837,585.62	43.92%
40 E --- 2550 ----	TRANSPORTATION SERVICES	3,229,930.89	291,465.25	620,909.40	0.00	2,609,021.49	19.22%
40 E --- ---- ----	EXPENSE	3,229,930.89	291,465.25	620,909.40	0.00	2,609,021.49	-63.67%
40 - --- ---- ----	FUND 40 TOTAL	47,069.11	37,246.02	818,504.98	0.00	-771,435.87	
50 R --- 1111 ----	TAX LEVY - GENERAL	375,000.00	49,307.38	184,012.34	0.00	190,987.66	49.07%
50 R --- 1151 ----	TAX LEVY - FICA/MEDICARE	250,000.00	32,873.53	122,705.20	0.00	127,294.80	49.08%
50 R --- 1191 ----	TAX LEVY - SEDOL IMRF	11,311.00	1,487.21	5,533.37	0.00	5,777.63	48.92%
50 R --- 1230 ----	CORP PERS PROP RPLCMNT 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	83,668.12	312,250.91	0.00	999,060.09	23.81%
50 E --- 1100 ----	INSTRUCTION - GENERAL	6,500.00	2,067.05	3,919.03	0.00	2,580.97	60.29%
50 E --- 1110 ----	INSTRUCTION - ELEMENTARY	129,737.00	11,074.89	21,469.10	0.00	108,267.90	16.55%
50 E --- 1120 ----	INSTRUCTION - MIDDLE	82,000.00	6,976.78	13,487.17	0.00	68,512.83	16.45%
50 E --- 1200 ----	INSTRUCTION - SPECIAL ED	250,526.00	25,658.64	48,635.01	0.00	201,890.99	19.41%
50 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	4,450.00	131.28	260.81	0.00	4,189.19	5.86%
50 E --- 1250 ----	INSTRUCTION - REMEDIAL	1,720.00	81.23	155.71	0.00	1,564.29	9.05%
50 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	25,100.00	346.11	397.64	0.00	24,702.36	1.58%
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	567.28	1,098.56	0.00	5,956.44	15.57%
50 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	4,365.00	434.98	833.97	0.00	3,531.03	19.11%
50 E --- 2110 ----	SOCIAL WORK SERVICES	13,410.00	1,071.23	2,075.60	0.00	11,334.40	15.48%
50 E --- 2130 ----	HEALTH SERVICES	136,837.00	12,345.03	24,274.45	0.00	112,562.55	17.74%
50 E --- 2140 ----	PSYCHOLOGICAL SERVICES	8,385.00	716.26	1,560.41	0.00	6,824.59	18.61%
50 E --- 2150 ----	SPEECH THERAPY SERVICES	11,535.00	1,068.98	2,074.10	0.00	9,460.90	17.98%
50 E --- 2210 ----	IMPROVEMENT INSTRUCTION	12,675.00	1,675.90	5,786.24	0.00	6,888.76	45.65%
50 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	37,590.00	3,339.46	6,565.52	0.00	31,024.48	17.47%
50 E --- 2320 ----	EXECUTIVE ADMINISTRATION	17,250.00	1,385.90	6,113.95	0.00	11,136.05	35.44%
50 E --- 2330 ----	SPECIAL EDUCATION ADMIN	16,750.00	1,275.76	5,035.20	0.00	11,714.80	30.06%
50 E --- 2410 ----	SCHOOL ADMINISTRATION	70,148.00	6,358.54	18,940.23	0.00	51,207.77	27.00%
50 E --- 2510 ----	BUSINESS ADMINISTRATION	3,900.00	293.82	1,175.28	0.00	2,724.72	30.14%
50 E --- 2520 ----	FISCAL SERVICES	52,400.00	5,173.65	20,554.01	0.00	31,845.99	39.23%

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50 E --- 2540 ----	OPERATIONS/MAINTENANCE	254,475.00	24,051.99	98,873.92	0.00	155,601.08	38.85%
50 E --- 2560 ----	FOOD SERVICES	23,150.00	1,357.49	2,507.41	0.00	20,642.59	10.83%
50 E --- 2630 ----	INFORMATION SERVICES	2,400.00	174.64	698.56	0.00	1,701.44	29.11%
50 E --- 2640 ----	STAFF SERVICES	53,000.00	5,145.24	19,985.12	0.00	33,014.88	37.71%
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,850.00	5,296.02	20,292.75	0.00	44,557.25	31.29%
50 E --- 2900 ----	OTHER GROWTH AND TALENT	2,600.00	191.88	767.52	0.00	1,832.48	29.52%
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	118,260.03	328,530.13	0.00	981,477.87	25.08%
50 - --- ---- ----	FUND 50 TOTAL	1,303.00	-34,591.91	-16,279.22	0.00	17,582.22	
70 R --- 1111 ----	TAX LEVY - GENERAL	100,000.00	13,148.65	49,068.48	0.00	50,931.52	49.07%
70 R --- 1510 ----	INTEREST INCOME	175,000.00	0.00	51,279.28	0.00	123,720.72	29.30%
70 R --- ---- ----	REVENUE	275,000.00	13,148.65	100,347.76	0.00	174,652.24	36.49%
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	13,148.65	100,347.76	0.00	-25,347.76	
Account Monthly Activity Grand Totals:		-2,416,124.05	992,833.14	7,452,110.76	-174,502.95	-9,693,731.86	
		Loss	Profit	Profit		Loss	