

BOE Function Summary of Revenue and Expenditure Accounts
October 2025

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	5,101,937.61	15,972,715.44	0.00	0.00	18,662,827.56		46.12%
10 R --- 1230 ----	CORP PERS PROP RPLCMT TAX	1,050,000.00	0.00	138,814.61	0.00	0.00	911,185.39		13.22%
10 R --- 1321 ----	TUITION - SUMMER SCHOOL	130,000.00	0.00	0.00	0.00	0.00	130,000.00		0.00%
10 R --- 1342 ----	OTHER LEA SPEC ED TUITION	50,000.00	4,795.00	8,130.00	0.00	0.00	41,870.00		16.26%
10 R --- 1510 ----	INTEREST INCOME	200,000.00	37,791.44	109,643.62	0.00	0.00	90,356.38		54.82%
10 R --- 1611 ----	PUPIL LUNCH SALES	500,000.00	55,306.71	154,538.23	0.00	0.00	345,461.77		30.91%
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	8,541.00	71,940.50	0.00	0.00	313,059.50		18.69%
10 R --- 1920 ----	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	231.62	0.00	0.00	7,268.38		3.09%
10 R --- 3001 ----	GENERAL STATE AID	1,800,000.00	163,984.00	491,772.00	0.00	0.00	1,308,228.00		27.32%
10 R --- 3100 ----	SE - PRIVATE PLACEMENT	150,000.00	0.00	0.00	0.00	0.00	150,000.00		0.00%
10 R --- 3999 ----	OTHER STATE REVENUES	0.00	0.00	4,828.00	0.00	0.00	-4,828.00		0.00%
10 R --- 4300 ----	TITLE I	60,000.00	0.00	23,057.00	0.00	0.00	36,943.00		38.43%
10 R --- 4400 ----	TITLE IV	21,000.00	0.00	411.00	0.00	0.00	20,589.00		1.96%
10 R --- 4600 ----	IDEA FLOW THROUGH	745,368.00	0.00	263,019.00	0.00	0.00	482,349.00		35.29%
10 R --- 4620 ----	IDEA PRE SCHOOL	35,000.00	0.00	602.00	0.00	0.00	34,398.00		1.72%
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	75,000.00	431.76	101,406.31	0.00	0.00	-26,406.31		135.21%
10 R --- 4999 ----	OTHER FEDERAL REVENUES	176,021.00	61,307.64	61,307.64	0.00	0.00	114,713.36		34.83%
10 R --- 7990 ----	UNCLASSIFIED OTHER SOURCES	325,000.00	7,873.35	35,653.16	0.00	0.00	289,346.84		10.97%
10 R --- ----	REVENUE	40,652,432.00	5,441,968.51	17,438,070.13	0.00	0.00	23,214,361.87		42.90%
10 E --- 1100 ----	INSTRUCTION - GENERAL	552,625.00	89,487.99	135,445.71	0.00	0.00	417,179.29		24.51%
10 E --- 1110 ----	INSTRUCTION - ELEMENTARY	10,107,588.17	910,013.81	1,812,581.95	5,652.16	8,289,354.06	5,676,711.20		17.93%
10 E --- 1120 ----	INSTRUCTION - MIDDLE	6,870,975.53	589,085.69	1,193,717.53	546.80	5,676,711.20	5,676,711.20		17.37%
10 E --- 1200 ----	INSTRUCTION - SPECIAL ED	4,880,765.48	479,810.69	956,385.96	5,513.54	3,918,865.98	3,918,865.98		19.59%
10 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	195,330.28	14,858.32	28,927.07	44.92	166,358.29	166,358.29		14.81%
10 E --- 1250 ----	INSTRUCTION - REMEDIAL	75,494.39	6,246.36	12,021.58	0.00	63,472.81	63,472.81		15.92%
10 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	615,289.00	25,339.92	38,532.95	1,481.50	575,274.55	575,274.55		6.26%
10 E --- 1600 ----	INSTRUCTION - SUMMER	230,125.00	0.00	34,803.37	0.00	195,321.63	195,321.63		15.12%
10 E --- 1650 ----	INSTRUCTION - GIFTED	574,400.06	50,574.58	98,171.94	0.00	476,228.12	476,228.12		17.09%
10 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	395,498.17	38,303.60	71,558.08	1,560.00	322,380.09	322,380.09		18.09%
10 E --- 1912 ----	PRIVATE PLACEMENT	1,200,000.00	69,226.14	260,348.72	0.00	939,651.28	939,651.28		21.70%
10 E --- 1999 ----	STUDENT ACTIVITY	275,000.00	0.00	0.00	0.00	275,000.00	275,000.00		0.00%
10 E --- 2110 ----	SOCIAL WORK SERVICES	911,986.19	76,687.38	146,051.29	0.00	765,934.90	765,934.90		16.01%
10 E --- 2130 ----	HEALTH SERVICES	1,053,206.10	95,758.74	189,232.79	0.00	863,973.31	863,973.31		17.97%
10 E --- 2140 ----	PSYCHOLOGICAL SERVICES	446,568.39	38,798.06	82,881.88	0.00	363,686.51	363,686.51		18.56%
10 E --- 2150 ----	SPEECH THERAPY SERVICES	1,041,734.53	89,188.23	176,691.23	174.00	864,869.30	864,869.30		16.96%
10 E --- 2190 ----	OTHER STUDENT SUPPORT	68,100.00	0.00	107,989.88	0.00	-39,889.88	-39,889.88		158.58%
10 E --- 2210 ----	IMPROVEMENT INSTRUCTION	1,323,121.97	99,111.46	487,420.42	1,106.77	834,594.78	834,594.78		36.84%
10 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	955,713.19	93,404.55	175,337.94	4,038.05	776,337.20	776,337.20		18.35%
10 E --- 2310 ----	BOARD OF EDUCATION	493,500.00	9,624.11	337,064.94	0.00	156,435.06	156,435.06		68.30%
10 E --- 2320 ----	EXECUTIVE ADMINISTRATION	549,712.96	49,728.46	248,173.36	591.46	300,948.14	300,948.14		45.15%
10 E --- 2330 ----	SPECIAL EDUCATION ADMIN	540,476.17	40,452.34	194,971.35	0.00	345,504.82	345,504.82		36.07%

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Account Number	Function Description	Original Budget	CV Monthly Activity	CTYD Activity	CTYD Encumbrance	Amt	CTYD Unencumbered	Bal	% Used
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,822,332.92	153,686.95	579,290.61	300.00		1,242,742.31		31.79%
10 E --- 2510 ----	BUSINESS ADMINISTRATION	323,665.02	23,834.77	105,675.20	10.29		217,979.53		32.65%
10 E --- 2520 ----	FISCAL SERVICES	533,794.68	41,662.76	163,260.16	23.64		370,510.88		30.58%
10 E --- 2560 ----	FOOD SERVICES	667,205.00	80,201.53	163,171.83	0.00		504,033.17		24.46%
10 E --- 2630 ----	INFORMATION SERVICES	411,016.58	35,717.07	162,542.65	0.00		248,473.93		39.55%
10 E --- 2640 ----	STAFF SERVICES	392,643.20	29,273.06	139,603.19	0.00		253,040.01		35.55%
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,810,401.09	236,507.87	1,143,196.29	39,413.00		627,791.80		63.15%
10 E --- 2900 ----	SAFETY AND SECURITY	241,345.21	20,882.45	86,513.70	5,651.04		149,180.47		35.85%
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	0.00	0.00	0.00		57,450.00		0.00%
10 E --- 4120 ----	TUITION	650,000.00	41,985.24	300,842.18	0.00		349,157.82		46.28%
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	3,529,452.13	9,632,405.75	66,107.17		31,544,937.36		23.35%
10 - - - - -	FUND 10 TOTAL	-591,018.28	1,912,516.38	7,805,664.38	-66,107.17		-8,330,575.49		
20 R --- 1111 ----	TAX LEVY - GENERAL	4,170,002.00	614,255.89	1,923,060.90	0.00		2,246,941.10		46.12%
20 R --- 1510 ----	INTEREST INCOME	38,000.00	553.50	9,074.63	0.00		28,925.37		23.88%
20 R --- 1910 ----	RENTALS	65,000.00	13,702.57	22,502.25	0.00		42,497.75		34.62%
20 R --- 1930 ----	IMPACT FEES	25,000.00	16,762.00	16,762.00	0.00		8,238.00		67.05%
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	645,273.96	1,971,399.78	0.00		3,352,988.22		37.03%
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,088,748.82	474,216.50	2,837,808.60	38,118.00		2,212,822.22		55.77%
20 E --- 4120 ----	TUITION	101,000.00	11,419.50	78,190.00	0.00		22,810.00		77.42%
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	485,636.00	2,915,998.60	38,118.00		3,212,018.22		47.29%
20 - - - - -	FUND 20 TOTAL	-841,746.82	159,637.96	-944,598.82	-38,118.00		140,970.00		
30 R --- 1111 ----	TAX LEVY - GENERAL	876,735.00	129,146.14	404,316.63	0.00		472,418.37		46.12%
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	2,187,121.00	129,146.14	404,316.63	0.00		1,782,804.37		18.49%
30 E --- 5200 ----	BOND INTEREST	437,250.00	0.00	0.00	0.00		437,250.00		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	1,225,000.00	0.00	253,139.71	0.00		971,860.29		20.66%
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	8,784.00	86,283.87	0.00		400,523.13		17.72%

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30 E --- 5400 ----	DEBT SERVICES - OTHER	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00%	
30 E --- ----	EXPENSE	2,167,106.00	8,784.00	339,423.58	0.00	0.00	1,827,682.42	15.66%	
30 - ----	FUND 30 TOTAL	20,015.00	120,362.14	64,893.05	0.00	0.00	-44,878.05		
40 R --- 1111 ----	TAX LEVY - GENERAL	1,000,007.00	147,304.49	461,133.78	0.00	0.00	538,873.22	46.11%	
40 R --- 1410 ----	TRANSPORTATION FEES - REG	2,000.00	1,425.00	1,900.00	0.00	0.00	100.00	95.00%	
40 R --- 1510 ----	INTEREST INCOME	25,000.00	1,095.28	3,453.51	0.00	0.00	21,546.49	13.81%	
40 R --- 3500 ----	REGULAR TRANSPORTATION AID	412,713.00	77,043.14	77,043.14	0.00	0.00	335,669.86	18.67%	
40 R --- 3510 ----	SPECIAL TRANSPORTATION AID	1,020,000.00	198,739.42	198,739.42	0.00	0.00	821,260.58	19.48%	
40 R --- ----	REVENUE	2,459,720.00	425,607.33	742,269.85	0.00	0.00	1,717,450.15	30.18%	
40 E --- 2550 ----	TRANSPORTATION SERVICES	3,159,423.92	320,596.23	518,844.12	0.00	0.00	2,640,579.80	16.42%	
40 E --- ----	EXPENSE	3,159,423.92	320,596.23	518,844.12	0.00	0.00	2,640,579.80	-63.67%	
40 - ----	FUND 40 TOTAL	-659,703.92	105,011.10	223,425.73	0.00	0.00	-923,129.65		
50 R --- 1111 ----	TAX LEVY - GENERAL	274,997.00	40,508.09	126,804.47	0.00	0.00	148,192.53	46.11%	
50 R --- 1151 ----	TAX LEVY - FICA/MEDICARE	149,995.00	22,094.75	69,161.01	0.00	0.00	80,833.99	46.11%	
50 R --- 1191 ----	TAX LEVY - SEDOL IMRF	22,846.00	3,365.46	10,536.15	0.00	0.00	12,309.85	46.12%	
50 R --- 1230 ----	CORP PERS PROP RPLCMT TAX	650,000.00	0.00	0.00	0.00	0.00	650,000.00	0.00%	
50 R --- 1510 ----	INTEREST INCOME	25,000.00	1,352.20	6,872.66	0.00	0.00	18,127.34	27.49%	
50 R --- ----	REVENUE	1,122,838.00	67,320.50	213,374.29	0.00	0.00	909,463.71	19.00%	
50 E --- 1100 ----	INSTRUCTION - GENERAL	6,281.33	2,050.11	3,318.47	0.00	0.00	2,962.86	52.83%	
50 E --- 1110 ----	INSTRUCTION - ELEMENTARY	124,293.48	10,643.40	20,620.14	0.00	0.00	103,673.34	16.59%	
50 E --- 1120 ----	INSTRUCTION - MIDDLE	82,830.38	7,024.51	13,561.79	0.00	0.00	69,268.59	16.37%	
50 E --- 1200 ----	INSTRUCTION - SPECIAL ED	248,622.63	22,288.28	42,323.87	0.00	0.00	206,298.76	17.02%	
50 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	2,169.88	155.86	293.72	0.00	0.00	1,876.16	13.54%	
50 E --- 1250 ----	INSTRUCTION - REMEDIAL	903.01	80.69	154.63	0.00	0.00	748.38	17.12%	
50 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	24,594.33	420.93	421.23	0.00	0.00	24,173.10	1.71%	
50 E --- 1600 ----	INSTRUCTION - SUMMER	5,706.50	0.00	1,174.07	0.00	0.00	4,532.43	20.57%	
50 E --- 1650 ----	INSTRUCTION - GIFTED	6,848.01	562.22	1,088.44	0.00	0.00	5,759.57	15.89%	
50 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	3,470.38	422.96	809.92	0.00	0.00	2,660.46	23.34%	
50 E --- 2110 ----	SOCIAL WORK SERVICES	11,148.01	904.37	1,754.79	0.00	0.00	9,393.22	15.74%	
50 E --- 2130 ----	HEALTH SERVICES	96,353.13	12,301.59	24,084.46	0.00	0.00	72,268.67	25.00%	
50 E --- 2140 ----	PSYCHOLOGICAL SERVICES	6,707.35	437.61	901.87	0.00	0.00	5,805.48	13.45%	
50 E --- 2150 ----	SPEECH THERAPY SERVICES	14,416.59	1,049.71	2,047.20	0.00	0.00	12,369.39	14.20%	
50 E --- 2210 ----	IMPROVEMENT INSTRUCTION	13,657.27	1,594.24	5,335.88	0.00	0.00	8,321.39	39.07%	
50 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	33,812.97	2,987.56	5,740.98	0.00	0.00	28,071.99	16.98%	
50 E --- 2320 ----	EXECUTIVE ADMINISTRATION	16,171.65	1,283.52	5,487.94	0.00	0.00	10,683.71	33.94%	
50 E --- 2330 ----	SPECIAL EDUCATION ADMIN	13,343.36	1,292.68	5,059.11	0.00	0.00	8,284.25	37.91%	
50 E --- 2410 ----	SCHOOL ADMINISTRATION	60,781.01	5,801.20	17,597.14	0.00	0.00	43,183.87	28.95%	
50 E --- 2510 ----	BUSINESS ADMINISTRATION	23,749.40	285.32	1,141.28	0.00	0.00	22,608.12	4.81%	

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50 E --- 2520 ----	FISCAL SERVICES	56,121.23	4,740.53	18,073.73	0.00	0.00	38,047.50	32.20%	
50 E --- 2540 ----	OPERATIONS/MAINTENANCE	227,540.49	22,065.62	86,022.86	0.00	0.00	141,517.63	37.81%	
50 E --- 2560 ----	FOOD SERVICES	22,652.75	1,210.70	2,323.47	0.00	0.00	20,329.28	10.26%	
50 E --- 2630 ----	INFORMATION SERVICES	23,878.83	2,370.20	9,480.80	0.00	0.00	14,398.03	39.70%	
50 E --- 2640 ----	STAFF SERVICES	50,748.01	4,917.06	19,063.80	0.00	0.00	31,684.21	37.57%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,264.63	4,437.51	20,371.75	0.00	0.00	43,892.88	31.70%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,161.89	186.28	771.22	0.00	0.00	390.67	66.38%	
50 E --- 3000 ----	COMMUNITY SERVICES	216.07	0.00	0.00	0.00	0.00	216.07	0.00%	
50 E --- 4120 ----	TUITION	11,004.30	0.00	0.00	0.00	0.00	11,004.30	0.00%	
50 E --- ----	EXPENSE	1,253,448.87	111,514.66	309,024.56	0.00	0.00	944,424.31	24.65%	
50 - --- ----	FUND 50 TOTAL	-130,610.87	-44,194.16	-95,650.27	0.00	0.00	-34,960.60		
70 R --- 1111 ----	TAX LEVY - GENERAL	99,997.00	14,729.80	46,114.48	0.00	0.00	53,882.52	46.12%	
70 R --- 1510 ----	INTEREST INCOME	175,000.00	22,242.29	105,592.92	0.00	0.00	69,407.08	60.34%	
70 R --- ----	REVENUE	274,997.00	36,972.09	151,707.40	0.00	0.00	123,289.60	55.17%	
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	36,972.09	151,707.40	0.00	0.00	-76,710.40		
Account Monthly Activity Grand Totals:		-2,168,103.89	2,290,305.51	7,205,441.47	-104,225.17	-9,269,284.19			
		Loss	Profit	Profit		Loss			