

BOE Function Summary of Revenue and Expenditure Accounts
September 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	9,368,805.47	10,870,777.83	0.00	0.00	23,764,765.17	31.39%	
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	0.00	3,335.00	0.00	0.00	46,665.00	6.67%	
10 R --- 1510 ----	INTEREST INCOME	200,000.00	19,338.26	71,852.18	0.00	0.00	128,147.82	35.93%	
10 R --- 1611 ----	PUPIL LUNCH SALES	500,000.00	63,966.42	99,231.52	0.00	0.00	400,768.48	19.85%	
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	3,953.00	63,399.50	0.00	0.00	321,600.50	16.47%	
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	163,804.00	327,788.00	0.00	0.00	1,472,212.00	18.21%	
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	4,828.00	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	411.00	411.00	0.00	0.00	20,589.00	1.96%	
10 R --- 4600 ----	IDEA FLOW THROUGH	745,368.00	263,019.00	263,019.00	0.00	0.00	482,349.00	35.29%	
10 R --- 4620 ----	IDEA PRE SCHOOL	35,000.00	602.00	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	0.00	100,974.55	0.00	0.00	-25,974.55	134.63%	
10 R --- 4999 ----	OTHER FEDERAL REVENUES	176,021.00	0.00	0.00	0.00	0.00	176,021.00	0.00%	
10 R --- 7990 ----	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	27,779.81	0.00	0.00	297,220.19	8.55%	
10 R --- ----	REVENUE	40,652,432.00	9,888,727.15	11,996,101.62	0.00	0.00	28,656,330.38	29.51%	
10 E --- 1100 ----	INSTRUCTION - GENERAL	552,625.00	41,640.15	45,957.72	0.00	0.00	506,667.28	8.32%	
10 E --- 1110 ----	INSTRUCTION - ELEMENTARY	10,107,588.17	868,771.15	902,568.14	7,384.04	0.00	9,197,635.99	8.93%	
10 E --- 1120 ----	INSTRUCTION - MIDDLE	6,870,975.53	555,716.41	604,631.84	3,865.84	0.00	6,262,477.85	8.80%	
10 E --- 1200 ----	INSTRUCTION - SPECIAL ED	4,880,765.48	431,538.26	476,575.27	13,512.86	0.00	4,390,677.35	9.76%	
10 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	195,330.28	13,568.85	14,068.75	0.00	0.00	181,261.53	7.20%	
10 E --- 1250 ----	INSTRUCTION - REMEDIAL	75,494.39	5,775.22	5,775.22	0.00	0.00	69,719.17	7.65%	
10 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	615,289.00	1,196.52	13,193.03	0.00	0.00	602,095.97	2.14%	
10 E --- 1600 ----	INSTRUCTION - SUMMER	230,125.00	0.00	34,803.37	0.00	0.00	195,321.63	15.12%	
10 E --- 1650 ----	INSTRUCTION - GIFTED	574,400.06	47,097.36	47,597.36	0.00	0.00	526,802.70	8.29%	
10 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	395,498.17	33,254.48	33,254.48	4,096.40	0.00	358,147.29	8.41%	
10 E --- 1912 ----	PRIVATE PLACEMENT	1,200,000.00	118,902.33	191,122.58	0.00	0.00	1,008,877.42	15.93%	
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	911,986.19	69,148.09	69,363.91	0.00	0.00	842,622.28	7.61%	
10 E --- 2130 ----	HEALTH SERVICES	1,053,206.10	90,441.30	93,474.05	573.14	0.00	959,158.91	8.88%	
10 E --- 2140 ----	PSYCHOLOGICAL SERVICES	446,568.39	35,524.50	44,083.82	252.63	0.00	402,231.94	9.87%	
10 E --- 2150 ----	SPEECH THERAPY SERVICES	1,041,734.53	84,268.44	87,503.00	106.83	0.00	954,124.70	8.40%	
10 E --- 2190 ----	OTHER STUDENT SUPPORT	68,100.00	0.00	107,989.88	0.00	0.00	-39,889.88	158.58%	
10 E --- 2210 ----	IMPROVEMENT INSTRUCTION	1,323,121.97	106,243.63	388,308.96	3,450.05	0.00	931,362.96	29.35%	
10 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	955,713.19	80,391.30	81,933.39	6,428.39	0.00	867,351.41	8.57%	
10 E --- 2310 ----	BOARD OF EDUCATION	493,500.00	27,554.33	327,440.83	0.00	0.00	166,059.17	66.35%	
10 E --- 2320 ----	EXECUTIVE ADMINISTRATION	549,712.96	82,213.27	198,444.90	0.00	0.00	351,268.06	36.10%	
10 E --- 2330 ----	SPECIAL EDUCATION ADMIN	540,476.17	46,844.16	154,519.01	69.45	0.00	385,887.71	28.59%	

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Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal	% Used
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,822,332.92	157,492.40	425,603.66	82.58	1,396,646.68	23.35%		
10 E --- 2510 ----	BUSINESS ADMINISTRATION	323,665.02	11,583.62	81,840.43	0.00	241,824.59	25.29%		
10 E --- 2520 ----	FISCAL SERVICES	533,794.68	40,613.69	121,597.40	600.00	411,597.28	22.78%		
10 E --- 2560 ----	FOOD SERVICES	667,205.00	76,109.26	82,970.30	0.00	584,234.70	12.44%		
10 E --- 2630 ----	INFORMATION SERVICES	411,016.58	36,965.07	126,825.58	0.00	284,191.00	30.86%		
10 E --- 2640 ----	STAFF SERVICES	392,643.20	35,625.96	110,330.13	0.00	282,313.07	28.10%		
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,810,401.09	109,057.32	906,688.42	136,263.60	767,449.07	50.08%		
10 E --- 2900 ----	SAFETY AND SECURITY	241,345.21	18,048.65	65,631.25	0.00	175,713.96	27.19%		
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	32,451.66	258,856.94	0.00	391,143.06	39.82%		
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	3,258,037.38	6,102,953.62	176,685.81	34,963,810.85	14.80%		
10 - - - - -	FUND 10 TOTAL	-591,018.28	6,630,689.77	5,893,148.00	-176,685.81	-6,307,480.47			
20 R --- 1111 ----	TAX LEVY - GENERAL	4,170,002.00	1,127,972.25	1,308,805.01	0.00	2,861,196.99	31.39%		
20 R --- 1510 ----	INTEREST INCOME	38,000.00	1,147.57	8,521.13	0.00	29,478.87	22.42%		
20 R --- 1910 ----	RENTALS	65,000.00	0.00	8,799.68	0.00	56,200.32	13.54%		
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	5,324,388.00	1,129,119.82	1,326,125.82	0.00	3,998,262.18	24.91%		
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,088,748.82	1,149,150.37	2,363,592.10	63,060.00	2,662,096.72	46.45%		
20 E --- 4120 ----	TUITION	101,000.00	66,770.50	66,770.50	0.00	34,229.50	66.11%		
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	1,215,920.87	2,430,362.60	63,060.00	3,672,712.22	39.41%		
20 - - - - -	FUND 20 TOTAL	-841,746.82	-86,801.05	-1,104,236.78	-63,060.00	325,549.96			
30 R --- 1111 ----	TAX LEVY - GENERAL	876,735.00	237,153.01	275,170.49	0.00	601,564.51	31.39%		
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	237,153.01	275,170.49	0.00	1,911,950.51	12.58%		
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	21,681.87	77,499.87	0.00	409,307.13	15.92%		

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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	21,681.87	330,639.58	0.00	0.00	1,836,466.42	15.26%
30 - --- ----	FUND 30 TOTAL	20,015.00	215,471.14	-55,469.09	0.00	0.00	75,484.09	
40 R --- 1111 ----	TAX LEVY - GENERAL	1,000,007.00	270,489.37	313,829.29	0.00	0.00	686,177.71	31.38%
40 R --- 1410 ----	TRANSPORTATION FEES - REG	2,000.00	0.00	475.00	0.00	0.00	1,525.00	23.75%
40 R --- 1510 ----	INTEREST INCOME	25,000.00	692.77	2,358.23	0.00	0.00	22,641.77	9.43%
40 R --- 3500 ----	REGULAR TRANSPORTATION AID	412,713.00	0.00	0.00	0.00	0.00	412,713.00	0.00%
40 R --- 3510 ----	SPECIAL TRANSPORTATION AID	1,020,000.00	0.00	0.00	0.00	0.00	1,020,000.00	0.00%
40 R --- ----	REVENUE	2,459,720.00	271,182.14	316,662.52	0.00	0.00	2,143,057.48	12.87%
40 E --- 2550 ----	TRANSPORTATION SERVICES	3,159,423.92	115,724.59	198,247.89	0.00	0.00	2,961,176.03	6.27%
40 E --- ----	EXPENSE	3,159,423.92	115,724.59	198,247.89	0.00	0.00	2,961,176.03	-63.67%
40 - --- ----	FUND 40 TOTAL	-699,703.92	155,457.55	118,414.63	0.00	0.00	-818,118.55	
50 R --- 1111 ----	TAX LEVY - GENERAL	274,997.00	74,382.00	86,296.38	0.00	0.00	188,700.62	31.38%
50 R --- 1151 ----	TAX LEVY - FICA/MEDICARE	149,995.00	40,570.10	47,066.26	0.00	0.00	102,928.74	31.38%
50 R --- 1191 ----	TAX LEVY - SEPOL IMRF	22,846.00	6,179.71	7,170.69	0.00	0.00	15,675.31	31.39%
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	1,543.54	5,520.46	0.00	0.00	19,479.54	22.08%
50 R --- ----	REVENUE	1,122,838.00	122,675.35	146,053.79	0.00	0.00	976,784.21	13.01%
50 E --- 1100 ----	INSTRUCTION - GENERAL	6,281.33	1,190.81	1,268.36	0.00	0.00	5,012.97	20.19%
50 E --- 1110 ----	INSTRUCTION - ELEMENTARY	124,293.48	9,906.52	9,976.74	0.00	0.00	114,316.74	8.03%
50 E --- 1120 ----	INSTRUCTION - MIDDLE	82,830.38	6,537.28	6,537.28	0.00	0.00	76,293.10	7.89%
50 E --- 1200 ----	INSTRUCTION - SPECIAL ED	248,622.63	19,556.59	20,035.59	0.00	0.00	228,587.04	8.06%
50 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	2,169.88	137.86	137.86	0.00	0.00	2,032.02	6.35%
50 E --- 1250 ----	INSTRUCTION - REMEDIAL	903.01	73.94	73.94	0.00	0.00	829.07	8.19%
50 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	24,594.33	0.30	0.30	0.00	0.00	24,594.03	0.00%
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	526.22	526.22	0.00	0.00	6,321.79	7.68%
50 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	3,470.38	386.96	386.96	0.00	0.00	3,083.42	11.15%
50 E --- 2110 ----	SOCIAL WORK SERVICES	11,148.01	847.33	850.42	0.00	0.00	10,297.59	7.63%
50 E --- 2130 ----	HEALTH SERVICES	96,353.13	11,511.75	11,782.87	0.00	0.00	84,570.26	12.23%
50 E --- 2140 ----	PSYCHOLOGICAL SERVICES	6,707.35	394.59	464.26	0.00	0.00	6,243.09	6.92%
50 E --- 2150 ----	SPEECH THERAPY SERVICES	14,416.59	988.70	997.49	0.00	0.00	13,419.10	6.92%
50 E --- 2210 ----	IMPROVEMENT INSTRUCTION	13,657.27	1,373.01	3,741.64	0.00	0.00	9,915.63	27.40%
50 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	33,812.97	2,505.30	2,753.42	0.00	0.00	31,059.55	8.14%
50 E --- 2320 ----	EXECUTIVE ADMINISTRATION	16,171.65	1,283.52	4,204.42	0.00	0.00	11,967.23	26.00%
50 E --- 2330 ----	SPECIAL EDUCATION ADMIN	13,343.36	1,191.94	3,766.43	0.00	0.00	9,576.93	28.23%
50 E --- 2410 ----	SCHOOL ADMINISTRATION	60,781.01	5,291.11	11,795.94	0.00	0.00	48,985.07	19.41%
50 E --- 2510 ----	BUSINESS ADMINISTRATION	23,749.40	285.32	855.96	0.00	0.00	22,893.44	3.60%

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50 E --- 2520 ----	FISCAL SERVICES	56,121.23	4,372.48	13,333.20	0.00	0.00	42,788.03	23.76%	
50 E --- 2540 ----	OPERATIONS/MAINTENANCE	227,540.49	20,037.21	63,957.24	0.00	0.00	163,583.25	28.11%	
50 E --- 2560 ----	FOOD SERVICES	22,652.75	1,103.07	1,112.77	0.00	0.00	21,539.98	4.91%	
50 E --- 2630 ----	INFORMATION SERVICES	23,878.83	2,370.20	7,110.60	0.00	0.00	16,768.23	29.78%	
50 E --- 2640 ----	STAFF SERVICES	50,748.01	4,715.58	14,146.74	0.00	0.00	36,601.27	27.88%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,264.63	5,307.25	15,934.24	0.00	0.00	48,330.39	24.79%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,161.89	186.28	584.94	0.00	0.00	576.95	50.34%	
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	102,081.12	197,509.90	0.00	0.00	1,055,938.97	15.76%	
50 - --- ----	FUND 50 TOTAL	-130,610.87	20,594.23	-51,456.11	0.00	0.00	-79,154.76		
70 R --- 1111 ----	TAX LEVY - GENERAL	99,997.00	27,048.57	31,384.68	0.00	0.00	68,612.32	31.39%	
70 R --- 1510 ----	INTEREST INCOME	175,000.00	26,681.50	83,350.63	0.00	0.00	91,649.37	47.63%	
70 R --- ----	REVENUE	274,997.00	53,730.07	114,735.31	0.00	0.00	160,261.69	41.72%	
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	53,730.07	114,735.31	0.00	0.00	-39,738.31		
Account Monthly Activity Grand Totals:		-2,168,103.89	6,989,141.71	4,915,135.96	-239,745.81	-6,843,458.04			
		Loss	Profit	Profit		Loss			