

BOE Function Summary of Revenue and Expenditure Accounts
December 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	0.00	16,699,712.09	0.00	0.00	17,935,830.91	48.22%
10 R --- 1230	CORP PERS PROP RPLCMNT TAX	1,050,000.00	97,161.97	358,621.60	0.00	0.00	691,378.40	34.15%
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	16,589.81	0.00	0.00	33,410.19	33.18%
10 R --- 1510	INTEREST INCOME	200,000.00	20,125.11	156,903.30	0.00	0.00	43,096.70	78.45%
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	40,022.49	246,181.23	0.00	0.00	253,818.77	49.22%
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	10,451.00	91,084.50	0.00	0.00	293,915.50	23.56%
10 R --- 1920	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	53,351.62	0.00	0.00	-45,851.62	711.35%
10 R --- 3001	GENERAL STATE AID	1,800,000.00	163,984.00	819,740.00	0.00	0.00	980,260.00	45.54%
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	33,739.56	33,739.56	0.00	0.00	116,260.44	22.49%
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	5,103.00	28,160.00	0.00	0.00	31,840.00	46.93%
10 R --- 4400	TITLE IV	21,000.00	10,000.00	10,411.00	0.00	0.00	10,589.00	49.58%
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	8,000.00	8,000.00	0.00	0.00	24,000.00	25.00%
10 R --- 4991	MEDICAID	75,000.00	0.00	101,406.31	0.00	0.00	-26,406.31	135.21%
10 R --- 4999	OTHER FEDERAL REVENUES	176,021.00	0.00	61,307.64	0.00	0.00	114,713.36	34.83%
10 R --- 7990	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	35,653.16	0.00	0.00	289,346.84	10.97%
10 R ---	REVENUE	40,652,432.00	388,587.13	18,989,310.82	0.00	0.00	21,663,121.18	46.71%
10 E --- 1100	INSTRUCTION - GENERAL	552,625.00	68,023.18	286,486.48	0.00	0.00	266,138.52	51.84%
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,107,588.17	856,240.11	3,533,548.40	2,245.27	2,245.27	6,571,794.50	34.96%
10 E --- 1120	INSTRUCTION - MIDDLE	6,870,975.53	541,335.22	2,295,667.53	147.06	147.06	4,575,160.94	33.41%
10 E --- 1200	INSTRUCTION - SPECIAL ED	4,880,765.48	445,572.10	1,834,217.22	2,836.09	2,836.09	3,043,712.17	37.58%
10 E --- 1225	INSTRUCTION - ECH SPECIAL	195,330.28	13,500.77	55,691.55	0.00	0.00	139,638.73	28.51%
10 E --- 1250	INSTRUCTION - REMEDIAL	75,494.39	5,775.22	23,572.02	0.00	0.00	51,922.37	31.22%
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	615,289.00	37,389.89	210,760.22	0.00	0.00	404,528.78	34.25%
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	47,986.86	193,120.66	135.22	135.22	381,144.18	33.62%
10 E --- 1800	INSTRUCTION - BILINGUAL ED	395,498.17	33,872.05	139,629.61	1,560.00	1,560.00	254,308.56	35.30%
10 E --- 1912	PRIVATE PLACEMENT	1,200,000.00	79,172.77	438,470.57	0.00	0.00	761,529.43	36.54%
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	70,895.60	288,070.49	0.00	0.00	623,915.70	31.59%
10 E --- 2130	HEALTH SERVICES	1,053,206.10	86,749.97	361,667.10	0.00	0.00	691,539.00	34.34%
10 E --- 2140	PSYCHOLOGICAL SERVICES	446,568.39	33,942.31	149,683.17	0.00	0.00	296,885.22	33.52%
10 E --- 2150	SPEECH THERAPY SERVICES	1,041,734.53	83,004.43	343,316.52	157.69	157.69	698,260.32	32.96%
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	71,493.58	649,801.14	664.25	664.25	672,656.58	49.11%
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	955,713.19	77,516.94	332,126.32	4,370.19	4,370.19	619,216.68	34.75%
10 E --- 2310	BOARD OF EDUCATION	493,500.00	9,304.03	364,445.57	0.00	0.00	129,054.43	73.85%
10 E --- 2320	EXECUTIVE ADMINISTRATION	549,712.96	44,540.73	347,225.23	115.26	115.26	202,372.47	63.16%
10 E --- 2330	SPECIAL EDUCATION ADMIN	540,476.17	45,092.45	281,066.45	540.00	540.00	258,869.72	52.00%

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10 E --- 2410	SCHOOL ADMINISTRATION	1,822,332.92	152,010.38	883,412.04	2,767.32	936,153.56	48.48%
10 E --- 2510	BUSINESS ADMINISTRATION	323,665.02	23,849.97	152,696.92	0.00	170,968.10	47.18%
10 E --- 2520	FISCAL SERVICES	533,794.68	37,042.82	239,121.31	2,500.00	292,173.37	44.80%
10 E --- 2560	FOOD SERVICES	667,205.00	9,981.09	251,873.31	0.00	415,331.69	37.75%
10 E --- 2630	INFORMATION SERVICES	411,016.58	33,488.44	237,381.36	0.00	173,635.22	57.75%
10 E --- 2640	STAFF SERVICES	392,643.20	27,857.46	205,706.56	0.00	186,936.64	52.39%
10 E --- 2660	TECHNOLOGY SERVICES	1,810,401.09	85,334.58	1,304,860.54	13,850.00	491,690.55	72.08%
10 E --- 2900	SAFETY AND SECURITY	241,345.21	17,860.37	128,729.35	6,123.24	106,492.62	53.34%
10 E --- 3000	COMMUNITY SERVICES	57,450.00	0.00	5,000.00	0.00	52,450.00	8.70%
10 E --- 4120	TUITION	650,000.00	32,451.66	383,003.03	0.00	266,996.97	58.92%
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	3,071,284.98	16,063,143.92	38,011.59	25,142,294.77	38.95%
10 - --- ---	FUND 10 TOTAL	-591,018.28	-2,682,697.85	2,926,166.90	-38,011.59	-3,479,173.59	
20 R --- 1111	TAX LEVY - GENERAL	4,170,002.00	0.00	2,010,588.86	0.00	2,159,413.14	48.22%
20 R --- 1510	INTEREST INCOME	38,000.00	0.00	9,107.11	0.00	28,892.89	23.97%
20 R --- 1910	RENTALS	65,000.00	0.00	28,576.27	0.00	36,423.73	43.96%
20 R --- 1930	IMPACT FEES	25,000.00	0.00	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	0.00	2,065,034.24	0.00	3,259,353.76	38.78%
20 E --- 2540	OPERATIONS/MAINTENANCE	5,088,748.82	371,421.17	4,000,944.36	0.00	1,087,804.46	78.62%
20 E --- 4120	TUITION	101,000.00	16,028.55	94,218.55	0.00	6,781.45	93.29%
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	387,449.72	4,095,162.91	0.00	2,070,971.91	66.41%
20 - --- ---	FUND 20 TOTAL	-841,746.82	-387,449.72	-2,030,128.67	0.00	1,188,381.85	
30 R --- 1111	TAX LEVY - GENERAL	876,735.00	0.00	422,719.00	0.00	454,016.00	48.22%
30 R --- 1510	INTEREST INCOME	9,000.00	1,430.29	1,430.29	0.00	7,569.71	15.89%
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	1,430.29	424,149.29	0.00	1,762,971.71	19.39%
30 E --- 5200	BOND INTEREST	437,250.00	174,625.00	174,625.00	0.00	262,625.00	39.94%
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	1,320,000.00	1,573,139.71	0.00	-348,139.71	128.42%
30 E --- 5350	LEASE PRINCIPAL	486,807.00	8,784.00	95,291.11	0.00	391,515.89	19.57%

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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	1,503,409.00	1,843,055.82	0.00	0.00	324,050.18	85.05%	
30 - --- ----	FUND 30 TOTAL	20,015.00	-1,501,978.71	-1,418,906.53	0.00	0.00	1,438,921.53		
40 R --- 1111 ----	TAX LEVY - GENERAL	1,000,007.00	0.00	482,122.06	0.00	0.00	517,884.94	48.21%	
40 R --- 1410 ----	TRANSPORTATION FEES - REG	2,000.00	0.00	1,900.00	0.00	0.00	100.00	95.00%	
40 R --- 1510 ----	INTEREST INCOME	25,000.00	269.59	4,117.95	0.00	0.00	20,882.05	16.47%	
40 R --- 3500 ----	REGULAR TRANSPORTATION AID	412,713.00	0.00	77,043.14	0.00	0.00	335,669.86	18.67%	
40 R --- 3510 ----	SPECIAL TRANSPORTATION AID	1,020,000.00	0.00	198,739.42	0.00	0.00	821,260.58	19.48%	
40 R --- ----	REVENUE	2,459,720.00	269.59	763,922.57	0.00	0.00	1,695,797.43	31.06%	
40 E --- 2550 ----	TRANSPORTATION SERVICES	3,159,423.92	207,442.16	1,037,567.26	0.00	0.00	2,121,856.66	32.84%	
40 E --- ----	EXPENSE	3,159,423.92	207,442.16	1,037,567.26	0.00	0.00	2,121,856.66	-63.67%	
40 - --- ----	FUND 40 TOTAL	-699,703.92	-207,172.57	-273,644.69	0.00	0.00	-426,059.23		
50 R --- 1111 ----	TAX LEVY - GENERAL	274,997.00	0.00	132,575.89	0.00	0.00	142,421.11	48.21%	
50 R --- 1151 ----	TAX LEVY - FICA/MEDICARE	149,995.00	0.00	72,308.82	0.00	0.00	77,686.18	48.21%	
50 R --- 1191 ----	TAX LEVY - SEDOL IMRF	22,846.00	0.00	11,015.69	0.00	0.00	11,830.31	48.22%	
50 R --- 1230 ----	CORP PERS PROP RPLCMNT 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	450.34	7,925.16	0.00	0.00	17,074.84	31.70%	
50 R --- ----	REVENUE	1,122,838.00	450.34	223,825.56	0.00	0.00	899,012.44	19.93%	
50 E --- 1100 ----	INSTRUCTION - GENERAL	6,281.33	1,452.01	6,763.79	0.00	0.00	-482.46	107.68%	
50 E --- 1110 ----	INSTRUCTION - ELEMENTARY	124,293.48	9,894.46	40,402.37	0.00	0.00	83,891.11	32.51%	
50 E --- 1120 ----	INSTRUCTION - MIDDLE	82,830.38	6,388.96	26,646.23	0.00	0.00	56,184.15	32.17%	
50 E --- 1200 ----	INSTRUCTION - SPECIAL ED	248,622.63	19,824.67	81,401.71	0.00	0.00	167,220.92	32.74%	
50 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	2,169.88	137.86	569.44	0.00	0.00	1,600.44	26.24%	
50 E --- 1250 ----	INSTRUCTION - REMEDIAL	903.01	73.94	302.50	0.00	0.00	600.51	33.50%	
50 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	24,594.33	932.84	5,242.89	0.00	0.00	19,351.44	21.32%	
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	2,140.88	0.00	0.00	4,707.13	31.26%	
50 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	3,470.38	386.96	1,583.84	0.00	0.00	1,886.54	45.64%	
50 E --- 2110 ----	SOCIAL WORK SERVICES	11,148.01	841.22	3,437.23	0.00	0.00	7,710.78	30.83%	
50 E --- 2130 ----	HEALTH SERVICES	96,353.13	9,866.51	45,026.28	0.00	0.00	51,326.85	46.73%	
50 E --- 2140 ----	PSYCHOLOGICAL SERVICES	6,707.35	371.67	1,629.70	0.00	0.00	5,077.65	24.30%	
50 E --- 2150 ----	SPEECH THERAPY SERVICES	14,416.59	970.52	3,988.22	0.00	0.00	10,428.37	27.66%	
50 E --- 2210 ----	IMPROVEMENT INSTRUCTION	13,657.27	1,385.65	8,087.29	0.00	0.00	5,569.98	59.22%	
50 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	33,812.97	2,503.76	10,754.63	0.00	0.00	23,058.34	31.81%	
50 E --- 2320 ----	EXECUTIVE ADMINISTRATION	16,171.65	1,283.52	8,160.55	0.00	0.00	8,011.10	50.46%	
50 E --- 2330 ----	SPECIAL EDUCATION ADMIN	13,343.36	1,191.94	7,442.99	0.00	0.00	5,900.37	55.78%	
50 E --- 2410 ----	SCHOOL ADMINISTRATION	60,781.01	5,337.06	28,421.03	0.00	0.00	32,359.98	46.76%	
50 E --- 2510 ----	BUSINESS ADMINISTRATION	23,749.40	285.32	1,711.92	0.00	0.00	22,037.48	7.21%	

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50 E --- 2520 ----	FISCAL SERVICES	56,121.23	4,285.91	26,664.79	0.00	0.00	29,456.44	47.51%	
50 E --- 2540 ----	OPERATIONS/MAINTENANCE	227,540.49	20,025.01	125,989.91	0.00	0.00	101,550.58	55.37%	
50 E --- 2560 ----	FOOD SERVICES	22,652.75	898.44	4,441.83	0.00	0.00	18,210.92	19.61%	
50 E --- 2630 ----	INFORMATION SERVICES	23,878.83	2,370.20	14,221.20	0.00	0.00	9,657.63	59.56%	
50 E --- 2640 ----	STAFF SERVICES	50,748.01	3,774.96	27,554.34	0.00	0.00	23,193.67	54.30%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,264.63	4,657.92	29,017.87	0.00	0.00	35,246.76	45.15%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,161.89	186.28	1,143.78	0.00	0.00	18.11	98.44%	
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	99,853.81	513,921.28	0.00	0.00	739,527.59	41.00%	
50 - --- ----	FUND 50 TOTAL	-130,610.87	-99,403.47	-290,095.72	0.00	0.00	159,484.85		
70 R --- 1111 ----	TAX LEVY - GENERAL	99,997.00	0.00	48,213.34	0.00	0.00	51,783.66	48.21%	
70 R --- 1510 ----	INTEREST INCOME	175,000.00	12,760.85	135,775.25	0.00	0.00	39,224.75	77.59%	
70 R --- ----	REVENUE	274,997.00	12,760.85	183,988.59	0.00	0.00	91,008.41	66.91%	
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	12,760.85	183,988.59	0.00	0.00	-108,991.59		
Account Monthly Activity Grand Totals:		-2,168,103.89	-4,865,941.47	-902,620.12	-38,011.59		-1,227,436.18		
		Loss	Loss	Loss	Loss		Loss		