

BOE Function Summary of Revenue and Expenditure Accounts
May 2025

Libertyville School District #0										
Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal	% Used	
10 R --- 1111 ----	TAX LEVY - GENERAL	32,387,188.00	2,944,820.32	18,850,061.20	0.00	0.00	13,537,126.80	58.20%		
10 R --- 1230 ----	CORP PERS PROP RPLCMT TAX	1,050,000.00	164,318.89	741,012.77	0.00	0.00	308,987.23	70.57%		
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	300.00	2,660.00	0.00	0.00	47,340.00	5.32%		
10 R --- 1510 ----	INTEREST INCOME	200,000.00	0.00	235,605.08	0.00	0.00	-35,605.08	117.80%		
10 R --- 1611 ----	PUPIL LUNCH SALES	500,000.00	48,625.53	463,747.05	0.00	0.00	36,252.95	92.73%		
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	104,057.50	625,284.70	0.00	0.00	-240,284.70	162.04%		
10 R --- 1920 ----	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	7,482.57	0.00	0.00	17.43	99.77%		
10 R --- 3001 ----	GENERAL STATE AID	1,800,000.00	163,804.00	1,638,287.19	0.00	0.00	161,712.81	91.02%		
10 R --- 3100 ----	SE - PRIVATE PLACEMENT	96,000.00	0.00	74,693.83	0.00	0.00	21,306.17	77.81%		
10 R --- 4300 ----	TITLE I	75,200.00	0.00	52,464.00	0.00	0.00	22,736.00	69.77%		
10 R --- 4400 ----	TITLE IV	10,000.00	0.00	19,357.00	0.00	0.00	-9,357.00	193.57%		
10 R --- 4600 ----	IDEA FLOW THROUGH	745,368.00	0.00	775,173.00	0.00	0.00	-29,805.00	104.00%		
10 R --- 4620 ----	IDEA PRE SCHOOL	35,000.00	0.00	1,466.00	0.00	0.00	33,534.00	4.19%		
10 R --- 4932 ----	TITLE II - TEACHER QUALITY	21,923.00	0.00	104,869.00	0.00	0.00	-82,946.00	478.35%		
10 R --- 4991 ----	MEDICAID	65,506.00	0.00	64,907.23	0.00	0.00	598.77	99.09%		
10 R --- 4999 ----	OTHER FEDERAL REVENUES	176,021.00	0.00	54,867.89	0.00	0.00	121,153.11	31.17%		
10 R --- 7990 ----	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	1,044,932.56	0.00	0.00	-719,932.56	321.52%		
10 R --- ----	REVENUE	38,334,706.00	3,425,926.24	24,756,871.07	0.00	0.00	13,577,834.93	64.58%		
10 E --- 1100 ----	INSTRUCTION - GENERAL	482,000.00	88,624.02	665,062.57	0.00	0.00	-183,062.57	137.98%		
10 E --- 1110 ----	INSTRUCTION - ELEMENTARY	10,114,655.00	846,102.88	7,717,341.73	8,605.01	2,388,708.26	1,543.29	76.30%		
10 E --- 1120 ----	INSTRUCTION - MIDDLE	6,817,423.00	557,586.31	5,110,187.28	1,543.29	1,705,692.43	1,705,692.43	74.96%		
10 E --- 1200 ----	INSTRUCTION - SPECIAL ED	3,685,175.00	437,499.19	3,913,670.38	5,484.79	-233,980.17	106.20%			
10 E --- 1225 ----	INSTRUCTION - ECH SPECIAL	265,735.00	15,221.92	176,342.33	0.00	89,392.67	66.36%			
10 E --- 1250 ----	INSTRUCTION - REMEDIAL	89,316.00	5,968.30	52,258.44	0.00	37,057.56	58.51%			
10 E --- 1500 ----	INTERSCHOLASTIC PROGRAMS	500,636.00	278,785.94	686,796.36	0.00	-126,160.36	122.50%			
10 E --- 1600 ----	INSTRUCTION - SUMMER	171,913.00	5,313.61	44,201.18	0.00	127,711.82	25.71%			
10 E --- 1650 ----	INSTRUCTION - GIFTED	570,511.00	45,930.04	410,756.40	0.00	159,754.60	72.00%			
10 E --- 1800 ----	INSTRUCTION - BILINGUAL ED	341,732.00	32,208.91	295,377.72	0.00	46,354.28	86.44%			
10 E --- 1912 ----	PRIVATE PLACEMENT	235,000.00	97,006.85	968,837.31	0.00	-733,837.31	412.27%			
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	980,835.00	76,249.35	693,773.15	0.00	287,061.85	70.73%			
10 E --- 2130 ----	HEALTH SERVICES	794,920.00	78,934.68	728,441.01	0.00	66,478.99	91.64%			
10 E --- 2140 ----	PSYCHOLOGICAL SERVICES	475,404.00	34,427.81	292,834.78	2,545.00	180,024.22	61.60%			
10 E --- 2150 ----	SPEECH THERAPY SERVICES	1,143,828.00	95,209.56	866,385.72	0.00	277,442.28	75.74%			
10 E --- 2190 ----	OTHER STUDENT SUPPORT	68,100.00	0.00	90,385.13	0.00	-22,285.13	132.72%			
10 E --- 2210 ----	IMPROVEMENT INSTRUCTION	1,152,871.00	122,405.01	1,278,644.21	39,878.76	-165,651.97	110.91%			
10 E --- 2220 ----	EDUCATIONAL MEDIA SERVICES	896,015.00	76,263.69	715,977.15	1,180.99	178,856.86	79.91%			
10 E --- 2310 ----	BOARD OF EDUCATION	482,864.00	21,660.55	512,205.47	0.00	-29,341.47	106.08%			
10 E --- 2320 ----	EXECUTIVE ADMINISTRATION	570,984.00	64,457.29	536,795.21	0.00	34,188.79	94.01%			
10 E --- 2330 ----	SPECIAL EDUCATION ADMIN	431,523.00	57,217.66	525,060.32	0.00	-93,537.32	121.68%			
10 E --- 2410 ----	SCHOOL ADMINISTRATION	1,753,144.00	142,709.83	1,578,015.98	0.00	175,128.02	90.01%			

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Libertyville School District #70								
Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal
10 E --- 2510 ----	BUSINESS ADMINISTRATION	315,617.00	23,220.22	255,961.75	357.89	59,297.36	81.10%	
10 E --- 2520 ----	FISCAL SERVICES	631,604.00	68,589.81	462,005.82	2,500.00	167,098.18	73.15%	
10 E --- 2560 ----	FOOD SERVICES	661,937.00	76,288.11	642,254.01	0.00	19,682.99	97.03%	
10 E --- 2630 ----	INFORMATION SERVICES	252,784.00	17,163.48	231,092.57	0.00	21,691.43	91.42%	
10 E --- 2640 ----	STAFF SERVICES	387,224.00	27,506.20	325,656.74	0.00	61,567.26	84.10%	
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,667,369.00	78,297.10	2,617,106.28	12,850.00	-962,587.28	156.96%	
10 E --- 2900 ----	OTHER GROWTH AND TALENT	161,701.00	17,729.58	179,102.83	0.00	-17,401.83	110.76%	
10 E --- 3000 ----	COMMUNITY SERVICES	63,279.00	0.00	25,000.00	0.00	38,279.00	39.51%	
10 E --- 4120 ----	TUITION	886,329.00	25,989.69	634,941.39	0.00	221,387.61	74.15%	
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	38,333,814.00	3,514,567.59	33,232,471.22	74,945.73	5,026,397.05	86.69%	
10 - - - - -	FUND 10 TOTAL	892.00	-88,641.35	-8,475,600.15	-74,945.73	8,551,437.88		
20 R --- 1111 ----	TAX LEVY - GENERAL	3,900,000.00	354,540.65	2,269,840.88	0.00	1,630,159.12	58.20%	
20 R --- 1510 ----	INTEREST INCOME	22,655.00	0.00	33,286.83	0.00	-10,631.83	146.93%	
20 R --- 1910 ----	RENTALS	50,000.00	16,629.38	117,137.80	0.00	-67,137.80	234.28%	
20 R --- 1930 ----	IMPACT FEES	25,000.00	21,322.00	52,794.00	0.00	-27,794.00	211.18%	
20 R --- 3999 ----	OTHER STATE REVENUES	0.00	0.00	50,000.00	0.00	-50,000.00		
20 R --- 7130 ----	TRANSFER AMONG FUNDS	976,386.00	0.00	0.00	0.00	976,386.00	0.00%	
20 R --- ----	REVENUE	4,974,041.00	392,492.03	2,523,059.51	0.00	2,450,981.49	50.72%	
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	4,102,388.00	278,246.00	3,476,055.54	146,317.32	480,015.14	84.73%	
20 E --- 4120 ----	TUITION	100,566.00	0.00	139,248.69	0.00	-38,682.69	138.46%	
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	5,179,340.00	278,246.00	3,615,304.23	146,317.32	1,417,718.45	69.80%	
20 - - - - -	FUND 20 TOTAL	-205,299.00	114,246.03	-1,092,244.72	-146,317.32	1,033,263.04		
30 R --- 1111 ----	TAX LEVY - GENERAL	876,129.00	74,524.80	504,747.49	0.00	371,381.51	57.61%	
30 R --- 1510 ----	INTEREST INCOME	2,265.00	0.00	9,165.89	0.00	-6,900.89	404.68%	
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	2,179,780.00	74,524.80	513,913.38	0.00	1,665,866.62	23.58%	
30 E --- 5200 ----	BOND INTEREST	437,250.00	0.00	200,025.00	0.00	237,225.00	45.75%	
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	1,523,139.71	0.00	-298,139.71	124.34%	
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	8,784.00	138,424.50	0.00	348,382.50	28.44%	
30 E --- 5400 ----	DEBT SERVICES - OTHER	3,000.00	0.00	2,225.00	0.00	775.00	74.17%	

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Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered Bal	% Used
30 E ---	EXPENSE	2,167,106.00	8,784.00	1,863,814.21	0.00	303,291.79	86.00%	
30 - ---	FUND 30 TOTAL	12,674.00	65,740.80	-1,349,900.83	0.00	1,362,574.83		
40 R ---	1111 TAX LEVY - GENERAL	1,450,000.00	84,935.26	796,998.43	0.00	653,001.57	54.97%	
40 R ---	1410 TRANSPORTATION FEES - REG	2,000.00	0.00	1,900.00	0.00	100.00	95.00%	
40 R ---	1412 PAYMENTS FROM OTHER LEA'S	95,448.00	0.00	0.00	0.00	95,448.00	0.00%	
40 R ---	1510 INTEREST INCOME	6,796.00	314.44	28,888.45	0.00	-22,092.45	425.08%	
40 R ---	3500 REGULAR TRANSPORTATION AID	715,687.00	0.00	184,178.09	0.00	531,508.91	25.73%	
40 R ---	3510 SPECIAL TRANSPORTATION AID	562,384.00	0.00	512,638.74	0.00	49,745.26	91.15%	
40 R ---	REVENUE	2,832,315.00	85,249.70	1,524,603.71	0.00	1,307,711.29	53.83%	
40 E ---	2550 TRANSPORTATION SERVICES	2,773,755.00	416,219.31	2,658,526.75	0.00	115,228.25	95.85%	
40 E ---	EXPENSE	2,773,755.00	416,219.31	2,658,526.75	0.00	115,228.25	-63.67%	
40 - ---	FUND 40 TOTAL	58,560.00	-330,969.61	-1,133,923.04	0.00	1,192,483.04		
50 R ---	1111 TAX LEVY - GENERAL	475,000.00	23,344.71	256,597.93	0.00	218,402.07	54.02%	
50 R ---	1151 TAX LEVY - FICA/MEDICARE	308,017.00	12,724.47	163,984.77	0.00	144,032.23	53.24%	
50 R ---	1191 TAX LEVY - SEDOL IMRF	23,187.00	1,939.19	13,318.22	0.00	9,868.78	57.44%	
50 R ---	1230 CORP PERS PROP RPLCMT TAX	654,129.00	0.00	0.00	0.00	654,129.00	0.00%	
50 R ---	1510 INTEREST INCOME	8,609.00	724.99	33,803.59	0.00	-25,194.59	392.65%	
50 R ---	REVENUE	1,468,942.00	38,733.36	467,704.51	0.00	1,001,237.49	31.84%	
50 E ---	1100 INSTRUCTION - GENERAL	6,163.00	1,625.27	12,439.24	0.00	-6,276.24	201.84%	
50 E ---	1110 INSTRUCTION - ELEMENTARY	121,952.00	10,032.01	91,123.17	0.00	30,828.83	74.72%	
50 E ---	1120 INSTRUCTION - MIDDLE	81,270.00	6,498.75	59,034.19	0.00	22,235.81	72.64%	
50 E ---	1200 INSTRUCTION - SPECIAL ED	244,939.00	17,187.26	160,120.85	0.00	83,818.15	65.64%	
50 E ---	1225 INSTRUCTION - ECH SPECIAL	2,129.00	158.24	1,876.39	0.00	252.61	88.13%	
50 E ---	1250 INSTRUCTION - REMEDIAL	886.00	73.38	667.17	0.00	218.83	75.30%	
50 E ---	1500 INTERSCHOLASTIC PROGRAMS	24,131.00	8,051.28	19,753.15	0.00	4,377.85	81.86%	
50 E ---	1600 INSTRUCTION - SUMMER	5,599.00	72.50	1,646.55	0.00	3,952.45	29.41%	
50 E ---	1650 INSTRUCTION - GIFTED	6,719.00	514.70	4,671.96	0.00	2,047.04	69.53%	
50 E ---	1800 INSTRUCTION - BILINGUAL ED	3,405.00	372.74	3,397.06	0.00	7.94	99.77%	
50 E ---	2110 SOCIAL WORK SERVICES	10,938.00	978.70	8,909.17	0.00	2,028.83	81.45%	
50 E ---	2130 HEALTH SERVICES	94,538.00	10,632.57	95,453.79	0.00	-915.79	100.97%	
50 E ---	2140 PSYCHOLOGICAL SERVICES	6,581.00	368.66	3,097.25	0.00	3,483.75	47.06%	
50 E ---	2150 SPEECH THERAPY SERVICES	14,145.00	1,109.40	10,077.59	0.00	4,067.41	71.24%	
50 E ---	2210 IMPROVEMENT INSTRUCTION	13,400.00	1,336.58	14,717.55	0.00	-1,317.55	109.83%	
50 E ---	2220 EDUCATIONAL MEDIA SERVICES	33,176.00	2,529.72	22,223.42	0.00	10,952.58	66.99%	
50 E ---	2320 EXECUTIVE ADMINISTRATION	15,867.00	1,318.72	14,084.23	0.00	1,782.77	88.76%	
50 E ---	2330 SPECIAL EDUCATION ADMIN	13,092.00	1,191.74	12,975.48	0.00	116.52	99.11%	
50 E ---	2410 SCHOOL ADMINISTRATION	59,636.00	4,894.74	52,674.71	0.00	6,961.29	88.33%	
50 E ---	2510 BUSINESS ADMINISTRATION	23,302.00	277.06	3,047.66	0.00	20,254.34	13.08%	

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Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance	Amt	CYTD Unencumbered	Bal	% Used
50 E --- 2520 ----	FISCAL SERVICES	55,064.00	4,101.64	49,080.92	0.00	0.00	5,983.08	89.13%	
50 E --- 2540 ----	OPERATIONS/MAINTENANCE	223,254.00	19,112.76	219,699.83	0.00	0.00	3,554.17	98.41%	
50 E --- 2560 ----	FOOD SERVICES	22,226.00	1,191.58	9,536.13	0.00	0.00	12,689.87	42.91%	
50 E --- 2630 ----	INFORMATION SERVICES	23,429.00	2,076.02	22,601.02	0.00	0.00	827.98	96.47%	
50 E --- 2640 ----	STAFF SERVICES	49,792.00	4,500.67	47,974.63	0.00	0.00	1,817.37	96.35%	
50 E --- 2660 ----	TECHNOLOGY SERVICES	63,054.00	4,968.09	54,954.46	0.00	0.00	8,099.54	87.15%	
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,140.00	180.84	1,989.24	0.00	0.00	-849.24	174.49%	
50 E --- 3000 ----	COMMUNITY SERVICES	212.00	0.00	0.00	0.00	0.00	212.00	0.00%	
50 E --- 4120 ----	TUITION	10,797.00	0.00	0.00	0.00	0.00	10,797.00	0.00%	
50 E --- ----	EXPENSE	1,229,836.00	105,355.62	997,826.81	0.00	0.00	232,009.19	81.13%	
50 - --- ----	FUND 50 TOTAL	239,106.00	-66,622.26	-530,122.30	0.00	0.00	769,228.30		
70 R --- 1111 ----	TAX LEVY - GENERAL	100,000.00	8,500.17	57,647.59	0.00	0.00	42,352.41	57.65%	
70 R --- 1510 ----	INTEREST INCOME	371,401.00	8,692.88	264,061.27	0.00	0.00	107,339.73	71.10%	
70 R --- ----	REVENUE	471,401.00	17,193.05	321,708.86	0.00	0.00	149,692.14	68.25%	
70 E --- 8120 ----	TRANS - WORKING CASH	325,000.00	0.00	0.00	0.00	0.00	325,000.00	0.00%	
70 E --- ----	EXPENSE	325,000.00	0.00	0.00	0.00	0.00	325,000.00	0.00%	
70 - --- ----	FUND 70 TOTAL	146,401.00	17,193.05	321,708.86	0.00	0.00	-175,307.86		
Account Monthly Activity Grand Totals:		252,334.00	-289,053.34	-12,260,082.18	-221,263.05	12,733,679.23			
		Profit	Loss	Loss		Profit			