

To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel

Date: Monday, September 27, 2021

Re: Adoption of the 2021-22 Fiscal Year Budget

Recommendation

It is recommended that the Board of Education approve the budget for the 2021-22 fiscal year.

Background

In accordance with the Illinois School Code (105 ILCS 5/17-1), each school district is responsible for adopting and filing an annual budget before the end of the first quarter of the fiscal year with the Illinois State Board of Education. Prior to adopting an annual budget, a tentative budget shall be made available for public inspection for at least 30 days, and a public hearing held. Both requirements have been fulfilled, and at this time, a final budget has been prepared by the Business Services leadership team for consideration by the Board of Education.

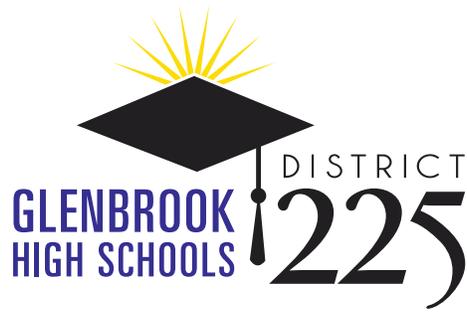
In an effort to illustrate the differences between the tentative and final budgets, we have added summary comments and charts within the following sections:

- **Key Findings**
 - Print Pages 2-3

- **Tentative Budget to Final Budget Summary**
 - Print Pages 35-36
 - Illustrates changes that were made to the budget since the tentative budget was created.

Additionally, we are in the process of finalizing this year's *Budget in Brief* document. This condensed budget format is intended to provide the community greater insight into this fiscal year's financial plan. The document summarizes the district's over 200-page budget in an easy-to-read overview and will be posted on the school district's website. We look forward to hearing feedback from the Board and our stakeholders as we work to finalize our second edition of this annual resource.

Please note that during the month of October, the Business Services team will present an amended budget that will include the remaining federal grant program revenues and expenditures. Federal grants represent an equal amount of revenues and expenditures, resulting in no material changes to the budget. In accordance with legal requirements, a second public hearing will be held on October 25, 2021, and the amended budget will be presented for approval at the November 8, 2021 meeting.



Final Budget

2021-22 Fiscal Year

Updated: Thursday, September 23, 2021

***Northfield Township High School District 225 /
Glenbrook High School District 225***
3801 W. Lake Avenue
Glenview, Illinois 60026
(847) 998-6100 | www.glenbrook225.org

**Glenbrook High School District 225
Notice of Public Hearing**

Notice is hereby given by the Board of Education of Glenbrook High School District 225, in the County of Cook, State of Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2021, will be on file and conveniently available for public inspection on the District's website (www.glenbrook225.org), or at the District Administration Building located at 3801 W. Lake Avenue, Glenview, Illinois from and after 8:00 AM, on the 27th day of July 2021.

Notice is further hereby given that a public hearing on the said budget will be held at 7:00 PM, on the 13th day of September 2021, at the District Administration Building located at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois in this School District Number 225.

Dated this 27th day of July 2021. Board of Education of Glenbrook High School District 225, in the County of Cook, State of Illinois.

Rosanne Williamson
Secretary, Board of Education

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I. Key Findings

- Overview **2**
- Reconciliation of the 2020-21 Budget **2**
- Summary of the 2021-22 Final Budget **3**

II. Executive Summary

Organizational Component

- About the District **6**
 - Introduction **6**
 - Financial Recognitions **6**
- Board of Education **8**
 - Overview **8**
 - Members **8**
 - Major Powers and Duties **8**
 - Meetings and Committee Structure **10**
- District Leadership Team **11**
 - Organizational Chart **11**
 - Senior Leadership Team **11**
- Budget Development Process **12**
 - Budget Calendar **12**
 - Collective Bargaining Agreements **13**
 - Accounting Basis **13**
 - Budget Structure **13**
 - Budgeting Approach **14**
- Personnel Resource Allocations **16**
 - Overview **16**

Informational Component

- Enrollment Trends and Projections **18**
 - Overview **18**
 - Glenbrook Cohort Survival Method **18**
 - Dr. Jerome McKibben Population Forecast **18**
 - Comparison of Enrollment Methodologies **19**
- Tax Base and Rate Trends **20**
 - Overview **20**
 - Equalized Assessed Value (EAV) **21**
 - Property Tax Extension Limitation Law (PTELL) **23**
 - Outstanding Debt **23**
 - Tax Rate **25**
 - Operating Fund Extension Calculation **25**

Debt Service Extension Calculation **25**

Total Tax Rate **26**

Tax Rate History **26**

Financial Component

Accounting Structure **30**

Overview of the General Ledger **30**

Explanation of Funds **31**

Funds Included within Financial Statements **31**

Funds Excluded from Financial Statements **31**

Explanation of Programs **32**

Reconciliation of the 2020-21 Budget **35**

Combined Statement of Revenues, Expenditures, & Changes in Fund Balance **35**

Combined Statement of Revenues, Expenditures, & Changes in Fund Balance –
Operating Funds **37**

Comments Regarding the 2020-21 Budget **35**

Key Takeaways **38**

Summary of the 2021-22 Budget **41**

Tentative Budget to Final Budget Revenue Summary – All Funds **41**

Tentative Budget to Final Budget Expenditure Summary – All Funds **41**

Comments Regarding the Tentative Budget to Final Budget **42**

Revenue Summary – All Funds **43**

Expenditures Summary – All Funds **43**

Comments Regarding the 2021-22 Budget **43**

Key Revenue Takeaways **45**

Key Expenditure Takeaways **45**

Revenue and Expenditures Summary – Operating Fund **46**

Revenue and Expenditures Summary – Debt Services Fund **47**

Revenue and Expenditures Summary – Capital Projects Fund **47**

Revenue and Expenditures Summary – Community Programs Fund **48**

Revenues Sources **52**

Local Revenue Sources **52**

Property Taxes **52**

Tax Increment Financing District (TIF) **53**

Corporate Personal Property Replacement Tax (CPPRT) **53**

Interest Earnings **54**

Student Fees **54**

Other Local Revenue **55**

State Revenue Sources **56**

| | | |
|-------------|--|---|
| | General State Aid | 56 |
| | State Categorical Programs | 57 |
| | Federal Revenue Sources | 59 |
| | Federal Categorical Programs | 59 |
| | Other Revenue Sources | 59 |
| | Transfers | 59 |
| | Expenditure Types | 62 |
| | Salaries | 62 |
| | Benefits | 62 |
| | Pension Benefits and Legislative Cost-Shifts | 62 |
| | On-behalf Contributions to TRS | 63 |
| | Introduction of Tier III Pension Program for TRS Members | 63 |
| | Employee Health Benefits | 64 |
| | Purchased Services | 64 |
| | Supplies and Materials | 64 |
| | Capital Outlay | 65 |
| | Dues, Fees, and Other | 65 |
| | Tuition | 65 |
| | Other Uses – Transfers | 65 |
| | Contingency | 65 |
| | Non-Capitalized Outlay | 65 |
| | Post-Retirement Benefits | 65 |
| | 5-Year Financial Forecast | 70 |
| | Financial Forecast Model | 70 |
| | Revenue Assumptions | 68 |
| | Expenditure Assumptions | 69 |
| | 5-Year Financial Forecast | 70 |
| III. | Operating Fund | |
| | Education Fund (10) | Operations and Maintenance Fund (20) |
| | Transportation Fund (40) | Illinois Municipal Retirement Fund (50) |
| | Medicare Fund (51) | Working Cash Fund (70) |
| IV. | Debt Service Fund | |
| | Debt Service Fund (30) | |
| V. | Capital Projects Fund | |
| | Capital Projects Fund (60) | Fire Prevention and Life Safety (90) |
| VI. | Agency Fund | |
| | Agency Fund (99) | |

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FY 2021-22

Key Findings

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Overview

The Board of Education adopts an annual budget each year, with the goal of matching estimated revenue and expenditures resulting in a balanced budget. This year's budget also includes expenditures that utilize existing reserves for the purposes of paying existing debt service.

By definition, the budget represents the school district's best estimate of revenues and expenditures for a period of 12 months between July 1st and June 30th. Throughout the school year, the Business Services leadership team provides updates regarding the financial condition through monthly expenditure reports, revenue trends, and financial projections.

The following is a list of important points that summarize the success of the prior year and provide context for the new year's budget.

Reconciliation of the 2020-21 Budget

Beginning on Page 35

Overall

- At the close of the 2020-21 Fiscal Year, the school district realized an increase in fund balance by \$4.1M. This was primarily attributed to the receipt of unanticipated federal stimulus payments (\$1.1M), and decreased expenses related to times when students were not present for in-person learning and activities were limited in scope, including:
 - Consultants, \$1.4M;
 - Special Education Transportation, \$950K;
 - Operational/Maintenance Service Agreements, \$291K;
 - Student Travel, \$411K;
 - Professional Development, \$212K;
 - General Supplies, \$404K;
 - Utilities, \$194K;
 - Instructional/Test Materials, \$52K; and
 - Food/Beverages, \$41K.
- As a result of recent legislation awaiting gubernatorial action (e.g., HB40 – extending services for transition students, HB2748 – COVID-19 recovery through extended services), and anticipated needs to offer additional social-emotional and academic support students in the future, we anticipate that a portion of this one-time increase in fund balance will be utilized to off-set currently unbudgeted expenditures.
- Based on preliminary audited figures, the district ended the 2020-21 fiscal year with \$149.2M in direct revenues and \$155.8M in direct expenditures.

Revenue

- Actual direct revenues indicated that the school district is 92.7% locally funded, primarily through property taxes.
- The school district's revenue receipt targets have been generally consistent with actual receipts. As of September 22, 2021, the school district still is awaiting the receipt of approximately \$63K in outstanding state and federal categorical payments (see pages 54-56). Based on trend, we anticipate these payments will be received by October 2021, which will be recorded within the 2021-22 fiscal year.

Expenditures

- The Business Services department identified all expenses related to COVID-19 and determined that expenses total more than \$5M since the start of the pandemic. Largest expenses include additional personnel, PPE and supplies to mitigate risk, technology upgrades to support remote learning, and student and staff testing.
- As a result of times when students were not present for in-person instruction, demand for routine supplies was decreased. Additionally, several outsourced and third-party provider services were either not utilized or underutilized. Significant differences in service utilization are referenced in the comments on page 36 of the budget reconciliation.

Summary of the 2021-22 Final Budget

Beginning on Page 43

Overall

- The 2021-22 fiscal year budget includes \$146.9M in direct revenues and \$147.6M in expenditures, resulting in a balanced budget, excluding a one-time use of fund balance for debt service payments in the amount of \$676,914.
- Through the consistent application of a zero-based budgeting approach, supported through a formula-based decision-making process, the school district remains financially strong.
- The school district remains on track to retire all existing debt by December 1, 2027.

Revenue

- The school district's direct revenue represents 95.0% local and other funding, primarily through property taxes, with 5.0% of funding provided by state and federal sources.
- The Village of Glenview's contribution through "The Glen Make Whole Payments" is estimated to provide an additional \$9M in revenue. This payment is based on the number of students enrolled at Glenbrook South living within The Glen development. The Glen's property is anticipated to become part of the district's EAV in tax year 2022, at which time this separate revenue source will end, and the school district will receive property tax revenue directly through the overall property tax extension.
- State and federal revenue estimates remain consistent with 2020-21 levels.
- Interest earnings have been reduced by 277.6% to reflect the substantial change in interest rates as a result of COVID-19.
- In an effort to fund approved capital projects through a pay-as-you-go model, a total of \$1,500,000 will be transferred from the Operations and Maintenance Fund (20) to the Capital Projects Fund (60). This is a one-time transfer will fund designated one-time expenditure as approved by the Board of Education. This appears as both a revenue source (for Capital Projects) and an expense (for Operations and Maintenance).

Expenditures

- Salary expenditures represent current negotiated rates between the school district's three collective bargaining units (e.g. GEA, GESPA, GESSA), and Board-approved increases for non-union, non-licensed personnel and administrators.
- The health benefits budget has been increased to reflect changes to the expenses as a result of personnel transitions, and an estimated 5% premium increase for HD PPO and an estimated 10% premium increase for HMO for the 2022 plan year.
- All other expenditure categories have been budgeted based on the zero-based budgeting approach, and using pre-COVID trend data.
- In consultation with the Finance Committee, the contingency budget has been slowly phased-out over the past four years. For 2021-22, no contingency budget has been allocated. Should an unbudgeted expense be incurred, it will be absorbed into the current budget and/or be addressed with the Board of Education through a possible use of fund balance.

FY 2021-22

Executive Summary

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Introduction

On April 12, 1947, the voters of Northfield Township approved the establishment of Northfield Township High School District 225 to meet the needs of students residing in the township. At the time the school district was approved, Northfield Township was the only township without a high school and was surrounded by New Trier, Maine, and Niles townships, all of which had established high schools of outstanding reputation. After residents of the villages of Northfield petitioned to annex their properties into New Trier Township High School District 203, the name of “Glenbrook” was endorsed through a postal survey of the residents. The school district has since operated using the name Glenbrook High School District 225.

The Glenbrook High Schools have a historic reputation of excellence. Many families choose to live in the communities of Glenview and Northbrook specifically because they value the high quality and variety of academic programs, athletic/extracurricular activities that are provided to all students. Indeed, many former students of our high schools return to raise their own families in the community to ensure that their own children have the opportunity to benefit from a Glenbrook education. Both longtime and new residents of the community have come to expect a level of excellence from the school district. The Board has committed to a goal of “intergenerational equity” that ensures that current and future Glenbrook students will experience the same high quality opportunities that have been provided to the community since 1953.

Located approximately twenty-five miles north of downtown Chicago, Illinois, Glenbrook is a high school district serving students in grades 9 – 12. During fiscal year 2020-21, the District served 5,168 students¹ in two traditional high schools, Glenbrook North, located in Northbrook, and Glenbrook South, located in Glenview, as well as in a therapeutic day school (Glenbrook Off Campus) also located in Glenview. This represented an decrease of 99 students compared to fiscal year 2019-20.

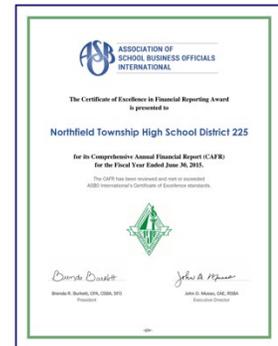
The governing body consists of a seven-member Board of Education elected from within Glenbrook’s boundaries, who each serve a four-year term. Board members are volunteers who do not receive a salary for their services.

Financial Recognitions

Certificate of Excellence in Financial Reporting

Glenbrook High School District 225 has been awarded the Certificate of Excellence in Financial Reporting (COE) recognition from Association of School Business Officials International (ASBO International) for the past 10 years. The District first received the award in conjunction with the Comprehensive Annual Financial Report from the 2007-2008 fiscal year.

In addition to nationwide recognition, the COE program provides school districts with additional feedback for use in continuing to improve the quality of financial reporting and recognizes districts for their commitment to excellent in financial management and reporting.



¹ Enrollment data based on October 1, 2020 actual counts, as informed by the [Enrollment Forecast Update for 2020-21](#).

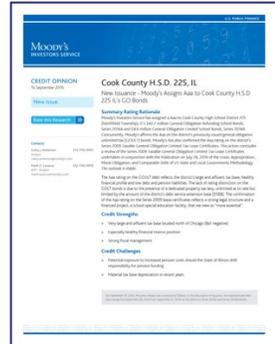
Certificate of Achievement for Excellence in Financial Reporting
 Glenbrook High School District 225 has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the past 9 years. The District first received the award in conjunction with our Comprehensive Annual Financial Report from the 2008-2009 fiscal year.



This recognition is awarded to state and local governments that go beyond the minimum requirements of financial reporting, by providing comprehensive financial reports that provide transparency and full disclosure.

Moody's Investors Services - Aaa Bond Rating

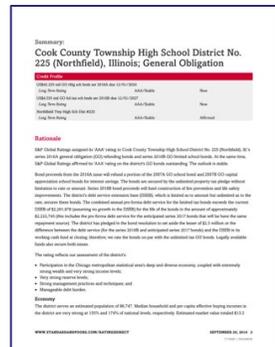
Glenbrook High School District 225 has received the highest bond rating available for the District's outstanding debt from Moody's Investors Services.



The rating of 'Aaa' indicates that our obligations have been judged to be of the highest quality, subject to the lowest level of credit risk.

S&P Global Ratings - AAA Bond Rating

Glenbrook High School District 225 has received the highest bond and management rating available for the District's outstanding debt from S&P Global Ratings.



The rating of 'AAA' indicates that our capacity to meet our financial commitments of our obligations is extremely strong. Additionally, a financial management assessment (FMA) rating of 'Strong' indicates that our management practices are strong, well embedded, and likely sustainable.

Illinois State Board of Education – Financial Recognition Status

Glenbrook High School District was issued the status of "Financial Recognition" for 2020 from the Illinois State Board of Education. The numeric rating of 4.00 indicates that the District is in the highest category of financial strength. This rating was issued based on the 2019-20 Annual Financial Report data.

| FINANCE, BUDGETS & FUNDING | | |
|-----------------------------------|---|--|
| SCHOOL DISTRICT FINANCIAL PROFILE | | |
| | School District Financial Profile (Original Calculations) | School District Financial Profile (Adjusted for Deferred Payments) |
| Recognition | 4.00 | 4.00 |
| Revenue | 185 | 154 |
| Early Warning | 57 | 47 |
| Watch | 25 | 19 |

The Illinois State Board of Education takes into consideration (5) factors when assigning a financial profile designation²: fund balance to revenue ratio; expenditures to revenue ratio; days cash on hand; percent of short-term borrowing maximum remaining; percent of long-term debt margin remaining.

² Illinois State Board of Education. (2019). School District Financial Profile. Retrieved from: <https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

Overview

In accordance with Illinois School Code (105 ILCS 5/33-1), Glenbrook High School District 225 is governed by an elected, 7-member Board of Education. All members are elected at-large to four-year terms, representing all residents in the District's boundaries. Board elections are held during the month of April as part of the consolidated election cycle in odd numbered years. Board members are volunteers who do not receive a salary for their services.

Members

The Board of Education includes three officers: president, vice president, and secretary. The president and vice president are elected annually by the Board membership, the secretary role is typically filled by the Assistant Superintendent for Educational Services.

Current Board of Education members are as follows:



Bruce Doughty
President
(2025)



Peter Glowacki
Vice President
(2025)



Matt O'Hara
Member
(2025)



Michelle Seguin
Member
(2025)



Skip Shein
Member
(2023)



Marcelo Sztainberg
Member
(2023)



Joel Taub
Member
(2023)

Major Powers and Duties

As stated in Board Policy 1020: School Board Legal Status Authority, the major powers and duties of the Board include, but are not limited to:

1. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements, other agreements entered into by the Board, and State and federal law.
2. Employing a Superintendent and other personnel, making employment decisions, disciplining and dismissing personnel, and establishing an equal employment opportunity policy that prohibits unlawful discrimination.

3. Through policies or directives issued by the Board, direct the Superintendent, in his or her charge of the District as the chief executive of the District.
4. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
5. Entering into contracts including using the public bidding procedure when required.
6. Indemnifying, protecting, and insuring against any loss or liability of the District, Board members, employees, and agents as provided or authorized by State law.
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement and District Improvement Plans.
11. Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance as required by state statute.
12. Establishing and supporting student discipline policies designed to maintain an environment conducive to learning, including deciding individual student discipline brought before it.
13. Establishing attendance units (schools) within the District and assigning students to the schools.
14. Establishing the school year and calendar.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Entering into joint agreements with other boards and other governmental agencies to establish cooperative educational programs or to provide educational facilities.
17. Complying with requirements in the Abused and Neglected Child Reporting Act. Specifically, each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in the Act, bring to the attention of the Board to direct the Superintendent or other equivalent school administrator to comply with the Act's requirements concerning the reporting of child abuse.
18. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in matters pertaining to the District.

Meetings and Committee Structure

To fulfill their duties, the Board of Education meets regularly on the second and fourth Mondays of each month. All meetings of the Board of Education are open to the public and are organized in accordance with the Illinois Open Meetings Act (5 ILCS 120). During each meeting members of the public are invited to address the Board in accordance with Board Policy 2030. As a result of the coronavirus pandemic, the Board of Education expanded access to its meetings through the implementing of live streaming via the Zoom Webinar platform. Information regarding how to access the live streaming event is included with each Board agenda.

In addition to the regular meetings, the Board of Education has established two standing committees to facilitate the review of topics relevant to the operation of the school district. These committees include:

- Facilities; and
- Finance.

Each committee includes up to three (3) members of the Board of Education, as well as members of the District and School leadership teams (e.g., Superintendent, Associate Superintendent, Principals, Associate Principals, Assistant Superintendents, Directors, Managers). Board committees meet periodically throughout the school year and provide an opportunity to review draft proposals and recommendations from the Administration in a working group setting. Proposals and recommendations are then revised as needed, and typically presented to the full Board at the next regular meeting.

Organizational Chart

The Board of Education is responsible for employing a Superintendent and other personnel, including the District's leadership team. An organizational chart outlining the District's leadership team is presented as follows:



Senior Leadership Team

Current senior leadership team members include:

District Office Positions

| | |
|--|----------------------|
| Superintendent | Dr. Charles Johns |
| Associate Superintendent | Dr. R.J. Gravel |
| Assistant Superintendent for Administrative Services | Mr. Brad Swanson |
| Assistant Superintendent for Educational Services | -Vacant- |
| Assistant Superintendent for Human Resources | -Vacant- |
| Executive Director of Public Relations and Community Affairs | -Vacant- |
| Director of Business Services / CSBO | Ms. Vicki Tarver |
| Director of Instructional Innovation | Mr. Ryan Bretag |
| Director of Operations / CSBO | Dr. Kim Ptak |
| Director of Special Education | Dr. Jennifer Pearson |
| Buildings and Grounds Manager | Mr. Brian Murdy |
| Safety and Security Manager | Mr. Joel Reyes |
| Technology Services Manager | Mr. Ryan Manly |

School Positions

| | |
|--|------------------------|
| Principal – Glenbrook North High School | Mr. Jason Markey |
| Interim Principal – Glenbrook South High School | Dr. Rosanne Williamson |
| Associate Principal – Glenbrook North High School – Administrative Services | Mrs. Lauren Bonner |
| Associate Principal – Glenbrook North High School – Curriculum and Instruction | Dr. Ed Solis |
| Associate Principal – Glenbrook South High School – Administrative Services | Mr. Casey Wright |
| Associate Principal – Glenbrook South High School – Curriculum and Instruction | Mr. Cameron Muir |

Budget Calendar

Developing a budget is a year-long process that dynamically adjusts in response to local and external changes. At the core of the budget development process is a series of action items driven by state and federal guidelines, as well as a rich history of consistent and timely planning practices in our District. These action items are outlined in the annual budget development calendar that follows:

July

- Fiscal Year Begins
- **BOE Action:** Approval to Make Available the Tentative Budget and to Schedule a Public Hearing on the Budget (105 ILCS 5/17-1)

August

- Conduct Independent Audit of Financial Statements from Prior Fiscal Year (105 ILCS 5/3-7)

September

- **BOE Action:** Hold Public Hearing on the Tentative Budget (105 ILCS 5/17-1)
- **BOE Action:** Adoption of the Final Budget (105 ILCS 5/17-1)

October

- **BOE Informational Item:** Annual Audit Update
- **BOE Informational Item:** Master Facilities Plan Update
- **BOE Action:** Approval of the Annual Financial Report
- **BOE Action:** Approval of Capital Projects; Authorize Architectural Services and Bid

November

- **BOE Informational Item:** Enrollment Forecast Update
- **BOE Action:** Approval to Publish the Estimated Tax Levy (105 ILCS 5/17-1, et seq.) and to Schedule a Public Hearing on the Estimated Levy (35 ILCS 200/18-55)
- **BOE Action:** Approval of Health Insurance Renewal

December

- **BOE Action:** Hold Public Hearing on the Estimated Tax Levy (35 ILCS 200/18-55)
- **BOE Action:** Approval of the Tax Levy (105 ILCS 5/17-1, et seq.)
- **BOE Informational Item:** Updated 5-Year Financial Projection

January

February

- **BOE Action:** Approval of the School Operating Budgets and Small Building Projects
- **BOE Action:** Approval of Student Fees

March

- **BOE Action:** Approval of Certified Staffing FTE
- **BOE Action:** Approval of Contracted Services Contracts (If Applicable)

April

- **BOE Action:** Approval of Non-Certified Staffing FTE
- **BOE Action:** Approval of Capital Project and Life Safety Bids

May

- **BOE Informational Item:** Updated 5-Year Financial Projection

June

- **BOE Action:** Approval of Administrative and Non-Union Salaries
- Fiscal Year Ends

Those items listed as BOE Action represent topics that will be presented to the Board of Education by the Administration for consideration. These items will always include an administrative recommendation for action and will also denote any statutory timelines that might apply.

Items listed as BOE Informational Item represent topics that will be discussed at a Finance Committee meeting, as well as a regular Board of Education meeting. These items do not require formal action by the Board, but often are presented with the goal of receiving feedback and direction from its members.

Collective Bargaining Agreements

While not specified in the budget development calendar, the District has three collective bargaining units that are on a regular contract cycle. During the 2017-18 fiscal year, the Board of Education entered into new agreements with each unit. The current terms for the agreements are as follows:

| Association | Current Contract | Negotiation Topics |
|--|------------------------------|--|
| Glenbrook Education Association (GEA) | July 1, 2018 – June 30, 2023 | 2022-23 School Year <ul style="list-style-type: none"> ▪ All Contract Language |
| Glenbrook Educational Support Paraprofessional Association (GESPA) | July 1, 2018 – June 30, 2022 | 2019-20 School Year <ul style="list-style-type: none"> ▪ Compensation 2020-21 School Year <ul style="list-style-type: none"> ▪ Compensation 2021-2022 School Year <ul style="list-style-type: none"> ▪ All Contract Language |
| Glenbrook Educational Support Staff Association (GESSA) | July 1, 2018 – June 30, 2022 | 2021-22 School Year <ul style="list-style-type: none"> ▪ All Contract Language |

Traditionally the Board of Education and Associations enter into new agreements during the summer months, applicable to the first day of the fiscal year in which a new contract is approved.

Accounting Basis

In accordance with the National Council on Governmental Accounting (NCGA) and the Governmental Accounting Standards Board (GASB), the District prepares its financial statements using a modified accrual basis of accounting. As defined in GASB Interpretation No. 6, “The general purpose of these standards is to adapt accrual-basis recognition and measurement of the effects of certain types of transactions and events as necessary to measure and report *flows of current financial resources*-the measurement focus of governmental fund financial statements”³. As of fiscal year 2017-18, the District accrues expenditures occurring within 45 days of the close of the fiscal year.

Budget Structure

Glenbrook’s budget is organized first by site (e.g. District; Glenbrook North; Glenbrook South) and second by program (e.g. English instruction; psychological services; technology services). Of the programs, several have been identified by the Board of Education as self-sufficient, meaning, they are responsible for covering all of their expenses through separate revenue source (e.g. summer school). All other programs are financially supported through the District’s regular revenue sources. These sources include property taxes, state/federal grants, student/user fees, and other local revenue types. A listing of programs is presented on page 32.

³ Governmental Accounting Standards Board. 2000. Interpretation No. 6 of the Governmental Accounting Standards Board.

Retrieved from:

<http://www.gasb.org/cs/BlobServer?blobkey=id&blobwhere=1175824062796&blobheader=application%2Fpdf&blobcol=urldata&blobtable=MungoBlobs>

Beginning with the 2018-19 fiscal year, the Illinois State Board of Education (ISBE) required school districts to report expenditures at the school level. This requirement is associated with the State’s efforts to implement the federal Every Student Succeeds Act (ESSA). As stated by ISBE, this reporting, “is not intended to be used for state accountability purposes; rather, ISBE expects the resulting data to be used at the local level to inform decision making while also meeting federal requirements”⁴. Site-based expenditure data will be reported as part of the school report card published in the fall of 2020. It is important to note that a school is considered any institution within a school district, serving students in grades Pre-K to 12, that is considered a stand-alone school. For Glenbrook, this includes the following:

| Local Education Agency (LEA) | RCDTS (State Identifier) |
|------------------------------|--------------------------|
| Glenbrook North High School | 050162250170001 |
| Glenbrook Off Campus Center | 050162250173002 |
| Glenbrook South High School | 050162250170002 |

In fulfilling the reporting requirements, “all district expenditures, including but not limited to personnel costs, transportation, security, administration, and those that are funded privately” should be classified as either a Site-Level or District Centralized expenditure⁴.

Site-Level Expenditures include all of those expenses that can be associated with the operation of an LEA. For example, this includes the personnel, instructional materials, and operational expenses that are tied to a specific site.

District Centralized Expenditures include expenses that cannot be associated with an individual entity, based on how they are billed, assessed, or otherwise calculated. For the 2018-19 fiscal year, each school district has been granted authority to determine how centralized expenditures should be divided.

The general calculation is as follows:

Expenses Supported through Federal Dollars

$$\begin{aligned}
 & \text{Site-Level Expenditures} \\
 + & \text{ Site's Share of District Centralized Expenditures} \\
 \div & \text{ Number of School Site Students} \\
 = & \text{ Per-Pupil Expenditure}
 \end{aligned}$$

Expenses Supported through State/Local Dollars

$$\begin{aligned}
 & \text{Site-Level Expenditures} \\
 + & \text{ Site's Share of District Centralized Expenditures} \\
 \div & \text{ Number of School Site Students} \\
 = & \text{ Per-Pupil Expenditure}
 \end{aligned}$$

The structure of the school district’s general ledger already provides for this level of reporting, requiring minimal modifications. ISBE will be facilitating guidance sessions throughout the region this fall, to support individual school districts as part of this new requirement. The Business Services leadership team has worked with federal grant managers, the school leadership teams, and ISBE to ensure that the district meets all compliance requirements for the fiscal year budget.

⁴ Illinois State Board of Education. (2018). Every Student Succeeds Act Site-Based Expenditure Reporting Guidance. Retrieved from: <https://www.isbe.net/Documents/ISBE-Site-Based-Expenditure-Reporting-Guidance.pdf>

Budgeting Approach

There are many ways to define a budget. Merriam-Webster defines a budget as, “A statement of the financial position [of an organization] for a definite period of time based on estimates of expenditures during the period and proposals for financing them⁵”. In an effort to provide the best estimate of expenditures and revenues, the District utilizes a variety of resources and tools including line-item trend analysis, estimated financial impact of pending legislation, and consistent calculation methods over time. While a budget is only an estimate of the expenditures and revenues, it represents the annual financial plan that is developed and consistently managed throughout the school year to ensure the financial stability of the District.

There are many parts of the District’s expenditures which are formula-driven and reviewed by the Board of Education on a consistent schedule (as illustrated through the budget development calendar).

Examples of formula-driven components of the budget include:

- School Operating Budget (Basic Allocation; Per Student Allocation);
- Licensed Personnel Allocation;
- Special Education Personnel Allocation; and
- Non-Licensed Personnel Allocation.

Through the use of formula-driven budget allocations, the District is able to make consistent, responsible, and fair financial decisions that ensure generational equity, and reflect its commitment to long-term, strategic planning. Budget components that are not formula-driven are developed using a modified, zero-based budgeting approach. Using this approach, budget managers start the budget development process by considering:

- Historical data presented within the general ledger (e.g., trends in purchasing activities within certain expenditure objects);
- Review of current and future year individual program and school initiatives;
- Review of District-wide strategic plan initiatives; and
- Requests from department staff and students.

Budget managers are cognizant that each line in their budget starts at \$0. Using the information available to them, as well as a team-based decision-making process that takes place within each program, budget managers submit a budget request to their school leadership team, or in the case of a District program, the Business Services department leadership team. Budget requests are subsequently reviewed by the leadership teams, compared to previous year expenditures (in an effort to prevent incremental budgeting), and prioritized within the larger school or District scope of needs, wants, and limited resources.

As illustrated in the budget development calendar presented, the majority of the District’s budget is reviewed by the Board of Education between the months of February and April, prior to the start of the new fiscal year on July 1st. Taking this into consideration, most budget managers schedule their budget development processes based on these milestone dates, with most first drafts created during the months of December and January.

⁵ Merriam-Webster. (2017). Definition of Budget. Retrieved from: <https://www.merriam-webster.com/dictionary/budget>

Background

From its inception, Glenbrook High School District 225 has sought the finest staff from across the country with the purpose of providing educational opportunities that would match or surpass the existing high schools in the area. Without question, the most important resource of the Glenbrooks since the doors of Glenbrook High School were opened in 1953 has been the professional staff. Without highly qualified, talented, and visionary teachers and administrators, our schools would not be able to realize their full potential. Residents enjoy outstanding leisure opportunities and community services. However, when residents are surveyed, they cite the second most important reason for living in Glenview or Northbrook to be the quality of the public schools. The quality of the Glenbrook schools is heavily dependent on the performance of the staff.

According to research, the maintenance and retention of a high-quality staff is essential for students to reach their potential as leaders. The number one goal of Glenbrook High School District 225 is student achievement, and the quality of the learning experience students receive is one of the most important factors in student achievement. The opportunities offered by the high schools are designed to prepare students for the future by providing rigorous academic challenges and extra-curricular offerings that promote overall physical and emotional development. The educational purpose of the district was set early and clearly defined in the motto “We educate for living.” More recently the purpose is contained within the adopted mission of the district, which states, “Glenbrook . . . is a learning community dedicated to students and committed to quality of thought, word, and deed.”

Recruitment

The standard practice of the district is to hire outstanding candidates that are within a reasonable cost based upon the needs of the students. For teaching positions, a target range for all hires that is equivalent to the base salary for teachers at the MA, Step C level. This gives the schools the flexibility they need to consider candidates with some experience who are usually more successful as they enter the Glenbrooks. The district strives to hire accomplished personnel that demonstrate success in their personal academic performance, set high expectations for themselves, have a vision for their area of concertation, and a true commitment to students.

Compensation

The establishment of a professional staff supported by an equally talented and dedicated support staff is essential. It is the philosophy of the school district that staff that is capable of meeting the aspirations of the Glenbrook school community can be obtained, developed, and maintained at a reasonable cost to taxpayers. Therefore, the district seeks to compensate staff at levels that are in the middle or average of salary levels offered by similar contiguous districts or comparable private sector entities.

Personnel Allocations (Staffing Levels)

Glenbrook High School District 225 has implemented a formula-based approach to determining personnel resource allocations for each school year. The allocations processes are separated into three groups: certificated staff, special education certificated staff, and non-certificated staff. In general, all personnel decisions take into consideration:

- Enrollment projections;
- Student course requests and actual course enrollments;
- School and District academic goals;
- Negotiated class sizes and State-mandated case load ratios;
- Board of Education-approved assignments and releases.

Recommendations for personnel resource allocations, commonly referred to as FTE allocations, are prepared by the Human Resources leadership team, in partnership with the Superintendent and the school leadership teams. FTE allocations are presented to the Board of Education in the spring prior to the start of the fiscal year. To ensure that FTE allocations are not exceeded, a review procedure has been established as follows:

Personnel Resource Allocations



- Step 1** Recommendation for FTE presented to the Board of Education.
- Step 2** Any newly hired personnel presented the Board of Education along with an initial salary placement.
- Step 3** A payroll directive is created by a Human Resources specialist, approved by a Human Resources administrator, and submitted to the Payroll Team.
- Step 4** The Payroll Team verified the payroll directive with prior Board action and create the compensation agreement in the financial management software (Skyward), if available FTE is available, and prior approvals have been received.

Overview

Every year, using October 1st fall housing enrollment data the District updates its enrollment projections using a cohort survival method. Additionally, for the last few years, the District has hired Dr. Jerome McKibben to update his population forecast calculation. The results of the two methodologies are within one percent of each other for the first three years, after that, Dr. McKibben’s forecast has proven more accurate.

Glenbrook Cohort Survival Forecast

The cohort survival forecast uses feeder enrollment figures and extrapolates the past and present into the future by following and tracking cohorts of students as they progress from one grade to the next. The following chart compares the recent projection using October 1, 2020 fall housing data with the projection calculated a year ago using October 1, 2019 fall housing data. Calculations using the cohort survival method have been most accurate projecting three years out, as such the below table shows projections for the next three fiscal years.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|-----------------|-------------------|-------|-----------------|-------------------|-------|-----------------|-------------------|-------|
| | 10/2020 | 10/2019 | O/(U) | 10/2020 | 10/2019 | O/(U) | 10/2020 | 10/2019 | O/(U) |
| 2020-21 | 5,168 actual | 5,216 estimate | (48) | 2,024 actual | 2,048 estimate | (24) | 3,144 actual | 3,168 estimate | (24) |
| 2021-22 | 5,104 | 5,173 | (69) | 2,040 | 2,067 | (27) | 3,064 | 3,106 | (42) |
| 2022-23 | 5,072 | 5,174 | (102) | 2,077 | 2,085 | (8) | 2,995 | 3,089 | (94) |
| 2023-24 | 5,028 | n/a | n/a | 2,101 | n/a | n/a | 2,927 | n/a | n/a |

Dr. Jerome McKibben Population Forecast

The population forecast methodology differs from the District’s cohort methodology in that it primarily assesses the impact of factors such as fertility rates, housing patterns, mortgage rate, mortality rates, census data, migration patterns, unemployment rates and the dynamics of local private schools while also taking feeder data into consideration. This comprehensive approach lends itself to increased accuracy in long-term forecasts.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|-----------------|-------------------|-------|-----------------|-------------------|-------|-----------------|-------------------|-------|
| | 10/2020 | 10/2019 | O/(U) | 10/2020 | 10/2019 | O/(U) | 10/2020 | 10/2019 | O/(U) |
| 2020-21 | 5,168 actual | 5,274 estimate | (106) | 2,024 actual | 2,072 estimate | (48) | 3,144 actual | 3,202 estimate | (58) |
| 2021-22 | 5,120 | 5,252 | (132) | 2,054 | 2,054 | 0 | 3,066 | 3,198 | (132) |
| 2022-23 | 5,099 | 5,216 | (117) | 2,101 | 2,090 | 11 | 2,998 | 3,126 | (128) |
| 2023-24 | 5,078 | 5,231 | (153) | 2,132 | 2,116 | 16 | 2,946 | 3,115 | (169) |

Comparison of Enrollment Methodologies

The following chart compares the results of the two methodologies for calculating enrollment projections. District-wide, the two methodologies are within 1.0% of each other over the next three years.

| | District | | | Glenbrook North | | | Glenbrook South | | |
|----------------|---------------|-----------------|-------|-----------------|-----------------|-------|-----------------|-----------------|-------|
| | Pop. Forecast | Cohort Survival | O/(U) | Pop. Forecast | Cohort Survival | O/(U) | Pop. Forecast | Cohort Survival | O/(U) |
| 2021-22 | 5,120 | 5,104 | 16 | 2,054 | 2,040 | 14 | 3,066 | 3,064 | 2 |
| 2022-23 | 5,099 | 5,072 | 27 | 2,101 | 2,077 | 24 | 2,998 | 2,995 | 3 |
| 2023-24 | 5,078 | 5,028 | 50 | 2,132 | 2,101 | 31 | 2,946 | 2,927 | 19 |

Tax Base and Rate Trends



Overview

Northfield Township is located in Cook County, Illinois, and is comprised of the Villages of Glenview, Northbrook, and unincorporated parts of northern Cook County. In addition to its residential real estate, the Township houses numerous national and international businesses. An analysis of several economic datasets⁶ identified the following as the District’s largest employers, within the District:

| Employer | Product or Service | Location | Approximate Employees |
|---|--|------------|-----------------------|
| Allstate Corporation | Corporate Headquarters | Northbrook | 8,000 |
| UL, LLC | Company Headquarters; Independent Nonprofit Testing and Certification for Public Safety | Northbrook | 1,700 |
| ABT Electronics, Inc. | Retail Consumer Electronics and Major Household Appliances | Glenview | 1,700 |
| Astellas Pharma US, Inc. | Corporate Headquarters and Wholesale Pharmaceutical Products | Northbrook | 1,150 |
| Anixter, Inc. | Corporate Headquarters and Distributor of Voice, Video, Data, and Power Wiring systems Products | Glenview | 1,000 |
| Kraft Heinz Foods., Co., Technology Center | Food Products Research, Development and Kitchen Testing | Glenview | 1,000 |
| Allstate Investments, LLC | Asset Management Services, Including Private Equity, Commercial Mortgages and Investment Opportunities | Northbrook | 750 |
| NorthShore University Health System, Glenbrook Hospital | General Hospital | Glenview | 600 |

⁶ Source: Illinois Manufacturers Directory, 2020 Illinois Services Directory and the Illinois Department of Commerce and Economic Opportunities.

Equalized Assessed Value (EAV)

The equalized assessed valuation of all real property located within the boundaries of Northfield Township is as follows:

| Tax Year | Total EAV | EAV by Status | |
|----------|---------------|-------------------|--------------|
| | | Existing Property | New Property |
| 2020 | 6,047,073,464 | 5,995,105,565 | 51,967,899 |
| 2019* | 6,100,548,661 | 6,035,167,626 | 65,381,035 |
| 2018 | 5,272,721,056 | 5,272,721,056 | 45,843,135 |
| 2017 | 5,436,852,518 | 5,368,343,040 | 68,509,478 |
| 2016* | 5,264,632,513 | 5,228,661,177 | 35,971,336 |
| 2015 | 4,390,619,134 | 4,350,789,183 | 39,829,951 |
| 2014 | 4,541,507,704 | 4,499,001,072 | 42,506,632 |
| 2013* | 4,482,911,139 | 4,450,689,601 | 32,221,538 |
| 2012 | 5,037,187,441 | 4,985,843,731 | 51,343,710 |

* Denotes a triennial reassessment year in Cook County, Illinois

The continued growth of new property within Northfield Township signifies a thriving economy and a growing residential community. According to the most recent information available from the Cook County Clerk⁷, the composition of the District's tax base is as follows:

| Tax Year | Total Valuation | EAV by Property Class | | | | |
|----------|-----------------|-----------------------|---------|---------------|-------------|-----------|
| | | Residential | Farm | Commercial | Industrial | Railroad |
| 2019 | 6,100,548,661 | 4,160,636,254 | 91,111 | 1,524,886,339 | 411,948,123 | 2,986,834 |
| | | 68.2% | 0% | 25.0% | 6.7% | 0.1% |
| 2018 | 5,318,564,191 | 3,764,062,458 | 81,013 | 1,210,715,846 | 340,951,511 | 2,753,363 |
| | | 70.7% | 0% | 22.7% | 6.4% | 0.1% |
| 2017 | 5,436,852,518 | 3,847,864,406 | 82,437 | 1,245,922,686 | 340,388,538 | 2,594,451 |
| | | 70.7% | 0% | 22.9% | 6.3% | 0.1% |
| 2016* | 5,264,632,513 | 3,756,709,770 | 80,043 | 1,180,395,777 | 324,897,921 | 2,549,002 |
| | | 71.3% | 0% | 22.4% | 6.2% | 0.1% |
| 2015 | 4,390,619,134 | 2,991,516,817 | 124,429 | 1,099,941,610 | 296,538,704 | 2,497,570 |
| | | 68.1% | 0.1% | 25.0% | 6.7% | 0.1% |
| 2014 | 4,541,507,704 | 3,061,139,557 | 127,014 | 1,206,076,671 | 272,105,588 | 2,058,874 |
| | | 67.4% | 0.1% | 26.5% | 5.9% | 0.1% |
| 2013* | 4,482,911,139 | 3,192,189,440 | 3,700 | 805,924,983 | 482,846,272 | 1,946,744 |
| | | 71.2% | 0% | 18.0% | 10.7% | 0.1% |

* Denotes a triennial reassessment year in Cook County, Illinois

⁷ Cook County Clerk. (2020). Cook County Agency EAV and Extension by Class for Tax Year 2019. Retrieved from: <http://www.cookcountyclerk.com/tsd/extensionsandrates/pages/default.aspx>

Tax Base and Rate Trends



Acknowledging the presence of several large corporations in the District’s tax base, the following is a list of the District’s largest taxpayers⁸:

| Taxpayer | Description | 2018 Equalized Assessed Value | Percent of District’s EAV |
|------------------------------|--------------------|--------------------------------------|----------------------------------|
| Brookfield Property Retail | Retail | 59,840,0555 | 1.033% |
| Allstate Insurance Company | Commercial | 57,740,041 | 1.00% |
| Jones Lang LaSalle | Commercial, Retail | 51,430,471 | 0.89% |
| Walgreens | Commercial | 40,531,668 | 0.70% |
| Gateway Fairview Inc. | Commercial | 27,323,040 | 0.47% |
| Willow Festival Regency | Retail | 26,869.972 | 0.46% |
| UL LLC | Commercial | 25,347,345 | 0.44% |
| Astellas US Holding | Commercial | 21,776,736 | 0.38% |
| Northshore University Health | General Hospital | 19,562,113 | 0.34% |
| Glenview Center IL | Commercial | 18,366,942 | 0.32% |
| Total | | 348,788,383 | 6.03% |

⁸ Cook County Clerk’s Office. (2019). Tax Payers for Northfield Township High School District 225 – 2018 Tax Year.

Property Tax Extension Limitation Law (PTELL)

In February 1995, the Illinois General Assembly passed tax cap legislation (P.A. 89-1) for Cook County making it retroactive to the 1994 tax year. This legislation, known as the Property Tax Extension Limitation Law (PTELL), controls the District's ability to generate property tax revenues. PTELL permits school districts to increase its non-bond property tax extension by the change in the Consumer Price Index (CPI) or 5%, whichever is less. Additionally, school districts have the opportunity each year to increase its property tax extension by capturing new property that has come onto the tax rolls. This is accomplished by multiplying the limiting rate (non-bond property tax rate) by the amount of new property identified by the County in the extension preparation process.

In addition to P.A. 89-1, the Illinois General Assembly amended Article 20, which limits the amount of taxes for debt service that can be generated through the sale of non-referendum bonds, to the district's 1994 aggregate non-referendum debt service amount, increased annually by the change in the Consumer Price Index (CPI). This amount is referred to as the Debt Service Extension Base (DSEB). For the 2021 tax year, the DSEB limit is \$2,525,402.

Outstanding Debt

In November 2006, the voters of District 225 approved a \$94 million building bond referendum increasing the debt service tax rate by 8.5 cents. As outlined in the District's pre-referendum planning process, initial proceeds were used to restructure debt, with the balance of funds invested for future capital projects. As a result of these transactions, approximately \$4 million was replenished to the District's operating funds that had previously been restricted for alternate revenue bond payments, building maintenance and infrastructure.

In October 2016, the District approved the refunding of existing debt from the 2006 referendum, to maximize debt service funds given historically low interest rates. The District was able to save approximately \$6.6M in interest expenses as a result of the refunding activities. With access to these savings, and additional DSEB capacity, the District was able to raise approximately \$15M through the sale of limited life safety bonds, for the purposes of performing necessary facility and learning space projects.

In January 2018, the District approved the refunding of existing debt from the 2006 referendum (Series 2008 bonds), to maximize low interest rates. The District was able to save approximately \$1.7M through a uniform debt restructure. The savings of this debt issue was wholly passed on to the school district's taxpayers, through slightly lower debt service rates for tax years 2025, 2026, and 2027.

In June 2020, the District approved the refunding of existing debt from the 2006 referendum, to maximize debt service funds given historically low interest rates. The District is estimated to save approximately \$800,000 in interest expense as a result of the refunding activities. The savings of this debt issue will be wholly passed on to the school district's taxpayers, through slightly lower debt service rates for tax years for tax years 2024, 2025, 2026, and 2027.

A goal of the 2016, 2018, and 2020 debt restructuring was to positively position the District to become debt free after tax year 2027, or on January 1, 2028, after all final debt service payments have been made.

Tax Base and Rate Trends



As of July 2021, the District is carrying the following debt:

| Series | Debt Type | Principal Outstanding | Final Tax Year |
|---------------|--|------------------------------|-----------------------|
| 2020 | General Obligation Refunding School Bonds | \$8,400,000 | 2026 |
| 2018 | General Obligation Refunding School Bonds | \$13,075,000 | 2026 |
| 2017 | Limited Tax Life Safety Bonds | \$10,000,000 | 2026 |
| 2016A | Refunding Bonds | \$28,985,000 | 2024 |
| 2016B | Limited Tax Life Safety Bonds | \$4,485,000 | 2026 |
| 2002B | General Obligation Refunding Limited Bonds | \$1,416,706 | 2020 |
| Total | | \$66,361,706 | |

Tax Rate

The District's tax rate is determined as part of the Cook County tax extension preparation process. The tax rate is composed of two parts: operating funds extension; debt service extension. Each part is explained in detail.

Operating Funds Extension Calculation

The operating funds extension starts with the assumption that the District is entitled to receive the prior tax year's extension, increased by the change in CPI or 5%, whichever is less. This amount is subsequently divided by the equalized assessed value (EAV) for the current tax year, minus any new growth that has come onto the tax roll. This amount results in a limiting rate, which, when multiplied by 100, results in the operating funds tax rate.

Below is an illustration of this calculation for the 2020 tax year:

Application of PTELL Calculation to Determine Property Tax Extension for Operating Funds

| | | | | | | | | | | |
|--|--|---|---|---|--|---|--|---|---------------------------------|--|
| Operating Funds Extension for Existing Property | Last Year's OFs Extension \$111,737,649 | x | Factor (Extension 1 + CPI 0.023) 1.023 | = | This Year's OFs Extension \$114,307,615 | + | This Year's EAV (Minus New Growth) \$5,995,105,565 | = | Limiting Rate x 100 1.907 | <i>This is the tax rate that is assessed for every \$100 in EAV; This cannot be calculated until the County announces the EAV in May</i> |
| Operating Funds Extension for New Growth Recognized by County Clerk in Tax Year 2017 | Limiting Rate 0.01907 | x | This Year's EAV from New Growth \$51,967,899 | = | \$991,028 | | | | | |
| | | | | | \$115,298,643 | | | | | |

Note about New Growth: Recognizing new growth through the tax levy process allows the District to increase its extension beyond what is limited to CPI. If a District does not capture new growth in a given year, the extension will not increase as much as it could. Overtime, the impact of not maximizing an extension in a given year compounds, resulting in a substantial loss in revenue to support educational programs.

Debt Service Extension

The debt service extension is calculated by taking the total amount of debt service to be paid, along with any Loss and Cost factor⁹ that has been requested, divided by the total EAV for the current tax year. This amount, when multiplied by 100, results in the debt service tax rate.

Below is an illustration of this calculation for the 2020 tax year:

Calculation of the Debt Service Property Tax Extension

| | | | | | | | |
|------------------------|-----------------------------|---|--|---|--|---------------------|---|
| Debt Service Extension | Debt Service Rate 0.1770 | x | This Year's Total EAV (Including New Growth) \$6,047,073,464 | = | This Year's DS Extension \$10,703,320 | \$10,703,320 | Note about Debt Service: Unlike the operating funds extension, the debt service extension is not limited by PTELL. This is because debt can only be issued by a voter-approved referendum, or through use of the debt service extension base (DSEB), which has been excluded from PTELL consideration. |
|------------------------|-----------------------------|---|--|---|--|---------------------|---|

⁹ The County Clerk has the authority when determining tax rates for the extension of tax levies to impose an additional rate factor to account for the loss and cost of uncollected taxes. The rate applied depends on the historical trend of uncollected taxes for the county. As a result, Cook County can add 5% to debt service levies to account for anticipated shortfalls. This factor further ensures that the District will collect sufficient property taxes as are necessary to fund operations and make all required debt payments.

Tax Base and Rate Trends



Total Tax Rate

The District's total tax rate is the combination of the operating funds tax rate and the debt service tax rate.

Below is an illustration of the total tax rate for the 2020 tax year, as well as a sample impact analysis on a home that is valued at \$500,000:

Calculation of the Overall Tax Rate

| | | |
|--------------------------|--------------|--|
| Operating Funds Tax Rate | 1.907 | <i>This is the limiting rate shown above</i> |
| Debt Service Tax Rate + | 0.177 | <i>This is the debt service rate shown above</i> |
| District 225 Tax Rate = | <u>2.084</u> | <i>Rounding inprecision per Cook County</i> |

Impact of Property Tax Extension on a \$500,000 Home

| | | |
|--|------------------|--|
| Assessor's Fair Market Value | \$500,000 | <i>Cook County assesses <u>all</u> real property at least once every three years</i> |
| Cook County Assessment % x | 0.10 | |
| Assessed Value = | \$50,000 | |
| State Equalizer - Multiplier (Final 2020 Used) x | 3.2234 | <i>This Illinois Department of Revenue announces the real property equalization factor for Cook County each spring for the previous tax year</i> |
| Equalized Assessed Value = | \$161,170 | |
| Homestead Exemption - | \$10,000 | <i>P.A. 100-0401 increased the General Homestead Exemption from \$7,000 to \$10,000</i> |
| Other Exemptions - | \$0.00 | |
| EAV After Exemptions = | <u>\$151,170</u> | <i>This is the value of real property that will be taxed</i> |
| District 225 Tax Rate = | 3.019 | |
| EAV After Exemptions x | \$151,170 | |
| District 225 Tax Obligation = | <u>\$4,564</u> | <i>This is the amount a taxpayer will owe in District 225 taxes</i> |

Tax Rate History

Below is a summary of the District's tax rate by fund. A notation of the statutory maximum rates is identified for those funds that are limited.

| Fund | Description | 2016 | 2017 | 2018 | 2019 | 2020 | Max. Rate |
|---|---------------------------|---------------|---------------|--------------|--------------|--------------|--------------------|
| 10 | Education | 1.7885 | 1.7447 | 1.8427 | 1.6597 | 1.7435 | None ¹⁰ |
| 20 | Operations & Maintenance | 0.0587 | 0.0758 | 0.0775 | 0.0675 | 0.0852 | 0.5500 |
| 30 | Building Bonds | 0.1263 | 0.1193 | 0.0775 | 0.1329 | 0.1346 | None |
| 30 | Limited Bonds | 0.0406 | 0.0393 | 0.0402 | 0.0350 | 0.0353 | None |
| 30 | Limited Life Safety Bonds | 0.0051 | 0.0058 | 0.0067 | 0.0065 | 0.0071 | None |
| 40 | Transportation | 0.0098 | 0.0379 | 0.0387 | 0.0338 | 0.0255 | None |
| 50 | IMRF | 0.0245 | 0.0284 | 0.0290 | 0.0253 | 0.0170 | None |
| 51 | Medicare/Social Security | 0.0352 | 0.0341 | 0.0349 | 0.0304 | 0.0307 | None |
| 70 | Working Cash | 0.0166 | 0.0161 | 0.0165 | 0.0144 | 0.0043 | 0.0500 |
| Total District Tax Rate¹¹ | | 2.1053 | 2.1014 | 2.216 | 2.006 | 2.084 | |

¹⁰ Public Act 100-465 removed the specific rate limit for the Educational Fund levy for all school districts subject to PTELL.

¹¹ For Tax Year 2016 and prior, the Cook County Clerk's office rounds the thousandths place value up, if the ten thousandths place value equals an amount greater than 0 (e.g. 2.1101 = 2.111). This rounded value serves as the published tax rate for the taxing agency.

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FY 2021-22

Accounting Structure

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Overview of the General Ledger

Illinois School Code and Illinois Administrative Code outlines a series of requirements for developing and managing school district financial records. Each account within the District's general ledger follows a prescribed format composed of state and locally defined components:

| | | | | | | |
|------|------|----------|----------------------|--------|---------|----------|
| 10 | E | 200 | 1130 | 4100 | 00 | 001040 |
| Fund | Type | Location | Source / Function | Object | Subject | Program+ |

+ Programs are defined by the district and are not a required accounting element by the state.

The Illinois State Board of Education as prescribed by the Illinois Program Accounting Manual requires the use of specific account dimensions. Asset, Liability, Fund Balance, and Revenue accounts must include, at minimum, the Fund and Function account dimensions. Expenditure accounts must include, at minimum, the Fund, Function, and Object account dimensions.

The District's financial software program has the functionality to further define the Chart of Accounts with addition account dimensions; Type, Location, Subject, and Program.

Fund

A "fund" is an independent fiscal and accounting entity requiring its own set of self-balancing accounts, which are created in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be accounted for so that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

Type

The type account dimension identifies balance sheet accounts: Asset (A), Liabilities (L), or Fund Balance (Q); and operating statement accounts: Expenditures (E) and Revenue (R).

Location

The location account dimension allows the District to identify activity related to a specific building and/or entity: District (100), Glenbrook North (200), Glenbrook South (300), Glenbrook Off Campus (500), Glenbrook Transition (600), Glenbrook Aquatics (950).

Function

An account's function (for expenditure accounts) or source (for revenue accounts) represents the purpose for the account, and the types of activities that are recorded within the account's ledger.

- Revenue sources are classified into four broad categories: Local (1000s), State (3000s), Federal (4000s), and Other Sources (7000s).
- Expenditure functions are classified into seven broad categories: Instruction, Support Services, Community Services, Payments to other Districts/Government Units, Debt Service, Contingencies, and Other Financing Uses. Examples of functions include Property Tax Collections, Regular High School Programs, and Technology Services.

Object

An expenditure account's object represents a specific expenditure category within a function. Examples of expenditure objects include Teacher Salaries, Equipment Purchases, and Non-Consumable Supplies.

Subject

The subject account dimension identifies budgetary responsibility for an account: (10) District Office, (20) Glenbrook North, (30) Glenbrook South, and (50) Glenbrook Off Campus.

Program

A program is an accounting element used by the District to classify and group accounts together for an individual program or purpose. It also provides the capability of exercising budgetary control and the preparation of special reports.

Explanation of Funds

Funds Included within Financial Statements

Operating Fund

The Operating Fund is composed of the Education (10), Glenbrook Aquatics (15), Food Service (19), Operations & Maintenance (20), Transportation (40), Illinois Municipal Retirement Fund (50), Social Security (51), Working Cash funds (70), and Community Programs (96) funds. The Operating Fund provides for the day-to-day services necessary to operate the school district.

The Board of Education has established a budget policy that requires unassigned reserves in the operating funds be maintained at a level equal to approximately 33% of the next year's projected operating expense budget. For the 2021-22 fiscal year, this amount equals \$44,519,262 (note: direct expenditures).

Debt Services Fund

The Debt Services Fund is composed solely of Debt Service (30). This fund is required when taxes are levied to retire bond principal or to pay bond interest, or if other revenue is pledged to pay principal, interest, or service charges on other long-term debt instruments.

Capital Projects Fund

The Capital Projects Fund is composed solely of Capital Projects (60) and Life Safety (90) funds. This fund is utilized to record capital improvements to facilities.

This fund is also utilized to record improvements to facilities as outlined by an approved life safety plan filed with the Regional Office of Education and the Illinois State Board of Education.

Funds Excluded from Financial Statements

Agency Fund

The Agency Fund (99) is utilized to record revenue and expenditures resulting from student activities, programs, parent organizations, or other designated staff programs approved by the Board of Education. Agency funds are considered property of the students and/or groups, and not the Board of Education.

Explanation of Programs

| Instructional Programs | | | | | | | |
|------------------------|--------------------------|------|--------------------------|------|----------------------------|------|----------------------------|
| 1000 | General Instruction | 1001 | Financial Aid | 1005 | Visual Arts | 1010 | Drama Instruction |
| 1015 | Driver Education | 1020 | English | 1025 | Evening HS Instruction | 1030 | World Language |
| 1035 | Health Education | 1040 | Mathematics | 1045 | Music/Performing Arts | 1050 | Physical Education |
| 1055 | Science | 1057 | STEM | 1060 | Social Studies | 1065 | Team |
| 1150 | Reading Improvement | 1152 | Academic Resource Center | 1155 | Titan Learning Center | 1160 | Summer School |
| 1162 | Summer Service Learning | 1170 | Extended School Year | 1180 | English Language Learners | 1300 | Special Education Services |
| 1305 | District SpEd Placements | 1310 | Assistive Technology | 1312 | Social/Emotional | 1315 | Special Education Instruct |
| 1320 | Dev. Learning Skills | 1322 | Learning Disabilities | 1325 | Special Education Resource | 1330 | SpEd Job Coaching |
| 1350 | Transition Services | 1360 | Off Campus Instruction | 1370 | Hospital Instruction Svcs. | 1380 | Glenbrook United |
| 1400 | Vocational Education | 1405 | Technical Education | 1410 | Broadcasting | 1415 | Business Education |
| 1425 | Family/Consumer Science | 1435 | Preschool | 1650 | Academy | 1900 | Alternative Programs |
| 1911 | Rental of Facilities | 1999 | Contingency | | | | |

| Support Services | | | | | | | |
|------------------|----------------------------|------|---------------------------|------|-------------------------|------|--------------------------|
| 2100 | Student Activities | 2110 | Dean's Office | 2114 | Residency | 2116 | GEA |
| 2120 | Guidance Services | 2123 | Guided Studies | 2125 | College Resource Center | 2126 | Peer Group |
| 2130 | Health Services | 2135 | SLP Services | 2140 | Social Work Services | 2141 | Social Work Svcs-Intern |
| 2150 | Psychological Services | 2151 | Psychological Svcs-Intern | 2160 | Section 504 | 2190 | Supervision/Security |
| 2210 | Improvement of Instruction | 2220 | Library Services | 2230 | Assessment & Testing | 2310 | Board of Education |
| 2311 | Tort | 2320 | Superintendent's Office | 2324 | Educational Services | 2410 | Principal's Office |
| 2510 | Business Services | 2520 | Fiscal Services | 2525 | Payroll Services | 2530 | Debt Service |
| 2550 | Transportation | 2560 | Food Service | 2573 | Bookstore | 2574 | Printing and Duplicating |
| 2610 | General Administration | 2630 | PR/Communications | 2640 | Human Resources Dept. | 2645 | Employee Benefits |
| 2649 | Employee Wellness Prog. | 2660 | Technology Services | 2664 | Student 1:1 Technology | 2665 | Instructional Innovation |

| Community Programs | | | | | | | |
|--------------------|---------------------------|------|---------------------|------|--------------------|------|--------------|
| 1165 | Summer Science Camp | 5500 | GBS Community Swim | 5505 | Glenbrook Aquatics | 5510 | Swim America |
| 5515 | Glenbrook Aquatics-Diving | 5520 | Aquatics-Water Polo | | | | |

| Athletic Programs | | | | | | | |
|-------------------|----------------------|------|-----------------|------|--------------------|------|---------------------|
| 5100 | Athletics | 5110 | Training Room | 5200 | Athletics - Boys | 5210 | Baseball |
| 5215 | Boys Basketball | 5216 | Boys Bowling | 5220 | Boys Cross Country | 5225 | Football |
| 5230 | Boys Golf | 5235 | Boys Gymnastics | 5240 | Boys Lacrosse | 5245 | Boys Soccer |
| 5260 | Boys Swimming | 5270 | Boys Tennis | 5280 | Boys Track | 5285 | Boys Volleyball |
| 5290 | Boys Water Polo | 5295 | Wrestling | 5300 | Athletics - Girls | 5305 | Badminton |
| 5315 | Girls Basketball | 5316 | Girls Bowling | 5318 | Cheerleading | 5320 | Girls Cross Country |
| 5323 | Field Hockey | 5330 | Girls Golf | 5335 | Girls Gymnastics | 5340 | Girls Lacrosse |
| 5345 | Girls Soccer | 5350 | Softball | 5355 | Poms - Competitive | 5360 | Girls Swimming |
| 5370 | Girls Tennis | 5380 | Girls Track | 5390 | Girls Water Polo | 5395 | Girls Volleyball |
| 5400 | Summer Athletic Camp | | | | | | |

| Student Activities | | | | | | | |
|--------------------|--------------------------|------|-------------------|------|-----------------|------|------------------------|
| 5800 | Extra/Co-Curricular Act. | 5805 | Auditorium | 5810 | Chess Team | 5815 | Poms/Cheerleading Club |
| 5820 | Debate | 5825 | Drama Productions | 5830 | DECA | 5835 | Forensics |
| 5840 | FCCLA | 5850 | Mathletes | 5870 | Scholastic Bowl | 5890 | Extra-Activities/Disc. |

| State / Federal Grants | | | | | | | |
|------------------------|-------------------------|------|--------------------------|------|-----------------------|------|--------------------------|
| 3000 | State/Federal Grants | 3001 | General State Aid | 3220 | CTEI Grant | 3235 | Agricultural Ed. Grant |
| 3298 | Elementary STEM Grant | 3299 | PLTW Grant | 3305 | Bilingual TBE/TPI | 3651 | National Board Certified |
| 3992 | Innovation Talent Grant | 3995 | Library Per Capita Grant | 4090 | Drug Free Communities | 4300 | Title I - Basic |
| 4400 | Title IV A SSAE | 4620 | IDEA-PL 94-142 | 4745 | Carl Perkins Grant | 4905 | Title III IEP |
| 4909 | Title III LipLeps | 4932 | Title II Grant | 4951 | DORS-Step Program | 4990 | Medicaid |

| Plant Operations | | | | | | | |
|------------------|---------------------------|------|---------------------|------|-----------------------|------|------------------------|
| 9000 | Plant Operations | 9005 | Utilities | 9010 | Custodial Services | 9015 | Safety Committee |
| 9050 | Building Maintenance | 9080 | Grounds Maintenance | 9823 | Construction Projects | 9827 | Life Safety Amendments |
| 9830 | Special Building Projects | | | | | | |

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FY 2020-21

Reconciliation of the 2020-21 Budget

Final Budget Reconciliation of the 2020-21 Budget

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

Presented in this section is a combined statement of revenues, expenditures, and changes in fund balance for all District budgeted funds. **Please note that information presented is preliminary audited.** Audited numbers will be presented in October 2021 as part of the 2020-21 Annual Financial Report.

| All Funds Revenues | 2020-21 Amended Budget | 2020-21 Actual | Over Budget (Under Budget) | % of Budget |
|--|------------------------------|---------------------|-------------------------------|----------------|
| Local Sources | | | | |
| Property Taxes | 120,687,039 | 120,839,651 | 152,612 | 100.13% |
| CPPRT | 3,434,230 | 3,434,231 | 1 | 100.00% |
| The Glen Make Whole Payments | 8,677,904 | 8,677,902 | (2) | 100.00% |
| Tuition | R1 300,000 | 517,896 | 217,896 | 172.63% |
| Transportation Fees | 115,000 | 120,732 | 5,732 | 104.98% |
| Student & Program Fees | 2,340,196 | 2,203,612 | (136,584) | 94.16% |
| Interest Earnings | R2 769,060 | 1,178,195 | 409,135 | 153.20% |
| Other Local Revenue | R3 535,750 | 1,344,705 | 808,955 | 250.99% |
| State Sources | | | | |
| Evidence Based Funding | 3,364,000 | 3,369,707 | 5,707 | 100.17% |
| Mandated Categorical Programs | 1,235,000 | 1,210,553 | (24,447) | 98.02% |
| Other Categorical Programs | 163,777 | 211,289 | 47,512 | 129.01% |
| Federal Sources | | | | |
| Categorical Programs | 4,761,126 | 6,133,981 | 1,372,855 | 128.83% |
| Total Direct Receipts | 146,383,082 | 149,242,454 | 2,859,372 | 101.95% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | R4 135,395,220 | (32,864,668) | (168,259,888) | -24.27% |
| Transfers | 5,151,031 | 5,405,560 | 254,529 | 100.00% |
| Proceeds from Sale of Bonds | R5 0 | 10,596,596 | 0 | 100.00% |
| Sale of Fixed Assets | 17,850 | 27,500 | 9,650 | 154.06% |
| Total Other Sources of Funds | 140,564,101 | (16,835,012) | (167,995,709) | -11.98% |
| Total Revenues | 286,947,183 | 132,407,442 | (165,136,337) | 46.14% |
| All Funds Expenditures | | | | |
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 59,638,042 | 60,045,587 | 407,545 | 100.68% |
| Non-Certified FTE Salaries | 15,275,333 | 15,327,519 | 52,186 | 100.34% |
| Non-FTE Salaries | 8,670,875 | 8,277,258 | (393,617) | 95.46% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 11,638,337 | 11,629,293 | (9,044) | 99.92% |
| Retirement and Payroll Taxes | 4,972,422 | 4,925,501 | (46,921) | 99.06% |
| Other Benefits | 307,500 | 254,601 | (52,899) | 82.80% |
| 3000 - Purchased Services | E1 15,885,989 | 13,160,149 | (2,725,840) | 82.84% |
| 4000 - Supplies & Materials | E2 5,064,478 | 4,330,069 | (734,409) | 85.50% |
| 5000 - Capitalized Outlay | 2,666,568 | 2,505,971 | (160,597) | 93.98% |
| 6000 - Dues, Fees, and Other | E3 18,921,746 | 28,535,344 | 9,613,598 | 150.81% |
| 7000 - Non-Capitalized Outlay | E4 3,381,121 | 4,715,129 | 1,334,008 | 139.45% |
| 8000 - Post-Employment Benefits | 1,773,500 | 2,074,632 | 301,132 | 116.98% |
| Total Direct Disbursements | 148,195,911 | 155,781,053 | 7,585,142 | 105.12% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | E5 135,395,220 | (32,864,668) | (168,259,888) | -24.27% |
| Transfers | 5,151,031 | 5,405,560 | 254,529 | 104.94% |
| Total Other Uses of Funds | 140,546,251 | (27,459,108) | (168,005,359) | -19.54% |
| Total Expenditures | 288,742,162 | 128,321,945 | (160,420,217) | 44.44% |
| Net Effect on Fund Balance | | | | |
| Change to Overall Fund Balance | (1,794,979) | 4,085,497 | | |

Comments Regarding the 2020-21 Budget

Explanation of Revenue Variances between Budget and Actual

- R1 The difference in Budget to Actual is due to an increase of summer school tuition receipts.
- R2 The district maintains a “laddered” investment portfolio. Investments purchased prior to COVID-19 but have since matured had significantly higher interest rates. There are no longer any outstanding investments purchased prior to COVID-19.
- R3 During the 2020-21 fiscal year the District received a substantial number of refunds of prior year expenditures (e.g., professional development paid for prior to March 2020 but subsequently cancelled as a result of COVID-19).
- R4 The 2020-21 fiscal year On-Behalf Payment resulted in a negative dollar amount to correct prior years actuarial calculation error (this value is calculated by TRS).
- R5 The Proceeds from Sale of Bonds reflects the accounting transaction related to the 2020 Refunding Bonds. This revenue is offset by an expenditure within “6000 – Dues, Fees & Other”.

Explanation of Expenditure Variances between Budget and Actual

- E1 As a result of times when students were not present for in-person instruction, several outsourced and third-party provider services were either not utilized or underutilized. Significant underbudget purchased services include: Consultants (\$1.4M), Special Education Transportation (\$950K), Operational/Maintenance Service Agreements (\$291K), Student Travel (\$411K), and Professional Development (\$212K).
- E2 As a result of times when students were not present for in-person instruction, demand for routine supplies was decreased. As a result, the need to replenish some supplies, other than PPE, were reduced. Significant underbudget supplies and material accounts include: General Supplies (\$404K), Utilities (\$233K), Instructional/Test Materials (\$156K), and Food/Beverages (\$41K)
- E3 See comment R5.
- E4 In an effort to maximize time when students were not present for in-person instruction, certain building improvement projects (e.g., flooring replacement, painting, and other repairs) were completed prior to the traditional summer 2021 project window. Additionally, several facility enhancements were made to support COVID-19 social distancing protocols (e.g., isolation rooms, modifications to common spaces, and removal of fixtures from some learning spaces to provide more space for students).
- E5 See Comment R4.

Reconciliation of the 2020-21 Budget

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance – Operating Funds**

Presented in this section is a combined statement of revenues, expenditures, and changes in fund balance for all District budgeted funds. **Please note that information presented is preliminary audited.** Audited numbers will be presented in October 2021 as part of the 2020-21 Annual Financial Report.

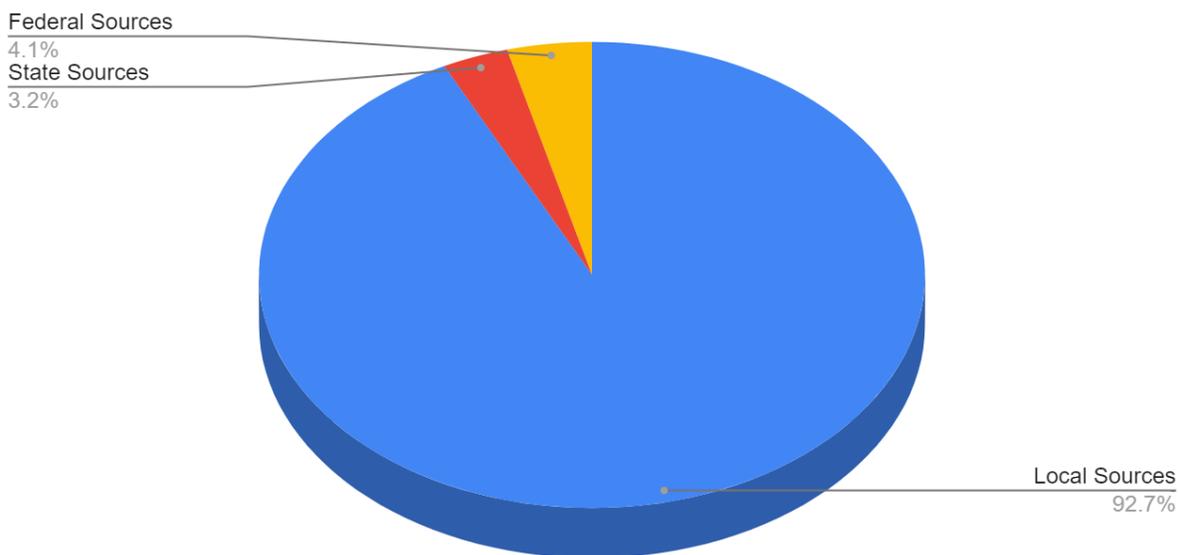
| Operating Funds Revenues | 2020-21 Amended Budget | 2020-21 Actual | Over Budget (Under Budget) | % of Budget |
|--|------------------------------|---------------------|-------------------------------|----------------|
| Local Sources | | | | |
| Property Taxes | 110,880,043 | 110,498,542 | (381,501) | 99.66% |
| CPPRT | 3,434,230 | 3,434,231 | 1 | 100.00% |
| The Glen Make Whole Payments | 8,677,904 | 7,177,902 | (1,500,002) | 82.71% |
| Tuition | 300,000 | 517,896 | 217,896 | 172.63% |
| Transportation Fees | 115,000 | 120,732 | 5,732 | 104.98% |
| Student & Program Fees | 2,340,196 | 2,203,612 | (136,584) | 94.16% |
| Interest Earnings | 769,060 | 1,134,668 | 365,608 | 147.54% |
| Other Local Revenue | 385,750 | 1,210,598 | 824,848 | 313.83% |
| State Sources | | | | |
| Evidence Based Funding | 3,364,000 | 3,369,707 | 5,707 | 100.17% |
| Mandated Categorical Programs | 1,235,000 | 1,210,553 | (24,447) | 98.02% |
| Other Categorical Programs | 163,777 | 211,289 | 47,512 | 129.01% |
| Federal Sources | | | | |
| Categorical Programs | 4,761,126 | 6,133,981 | 1,372,855 | 128.83% |
| Total Direct Receipts | 136,426,086 | 137,223,712 | 797,626 | 100.58% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 135,395,220 | (32,864,668) | (168,259,888) | -24.27% |
| Transfers | 3,000,000 | 3,000,000 | 0 | 100.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 100.00% |
| Sale of Fixed Assets | 17,850 | 27,500 | 9,650 | 154.06% |
| Total Other Sources of Funds | 138,413,070 | (29,837,168) | (168,250,238) | -21.56% |
| Total Revenues | 274,839,156 | 107,386,544 | (167,452,612) | 39.07% |
| Operating Funds Expenditures | 2020-21 Amended Budget | 2020-21 Actual | Over Budget (Under Budget) | % of Budget |
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 59,638,042 | 60,045,587 | 407,545 | 100.68% |
| Non-Certified FTE Salaries | 15,275,333 | 15,327,519 | 52,186 | 100.34% |
| Non-FTE Salaries | 8,670,875 | 8,277,258 | (393,617) | 95.46% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 11,638,337 | 11,629,293 | (9,044) | 99.92% |
| Retirement and Payroll Taxes | 4,972,422 | 4,925,501 | (46,921) | 99.06% |
| Other Benefits | 307,500 | 254,601 | (52,899) | 82.80% |
| 3000 - Purchased Services | | | | |
| | 15,762,199 | 13,149,962 | (2,612,237) | 83.43% |
| 4000 - Supplies & Materials | | | | |
| | 5,064,478 | 4,330,069 | (734,409) | 85.50% |
| 5000 - Capitalized Outlay | | | | |
| | 1,166,027 | 853,168 | (312,859) | 73.17% |
| 6000 - Dues, Fees, and Other | | | | |
| | 7,807,827 | 7,445,036 | (362,791) | 95.35% |
| 7000 - Non-Capitalized Outlay | | | | |
| | 2,053,039 | 3,865,930 | 1,812,891 | 188.30% |
| 8000 - Post-Employment Benefits | | | | |
| | 1,773,500 | 2,074,632 | 301,132 | 116.98% |
| Total Direct Disbursements | 134,129,579 | 132,178,556 | (1,951,023) | 98.55% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 135,395,220 | (32,864,668) | 0 | 100.00% |
| Transfers | 5,151,031 | 5,405,560 | 0 | 100.00% |
| Total Other Uses of Funds | 140,546,251 | (27,459,108) | 0 | 100.00% |
| Total Expenditures | 274,675,830 | 104,719,448 | (1,951,023) | 38.12% |
| Net Effect on Fund Balance | 2020-21 Amended Budget | 2020-21 Actual | | |
| Change to Overall Fund Balance | 163,326 | 2,667,096 | | |

Final Budget Reconciliation of the 2020-21 Budget

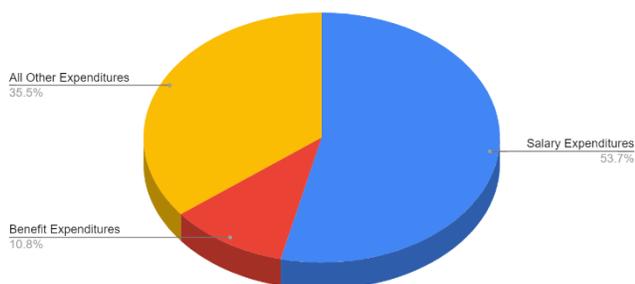
Key Takeaways

The following graphs have been created to illustrate key takeaways from the 2020-21 reconciliation.

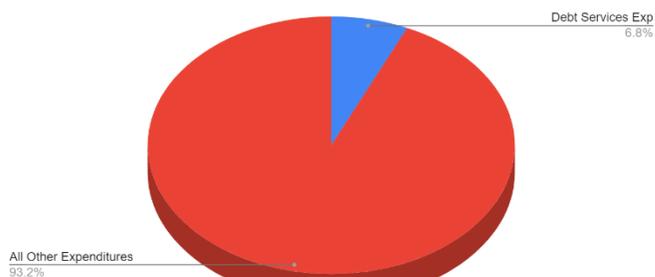
**2020-21 Actual Revenue by Source
(Direct Receipts)**



**2020-21
Actual Salary and Benefit Expenditures
Compared to All Other Expenditures
(Direct Disbursements)**



**2020-21
Actual Debt Services Expenditures
Compared to All Other Expenditures
(Direct Disbursements)**



Final Budget
Reconciliation of the 2020-21 Budget



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FY 2021-22

Summary of the 2021-22 Budget

Final Budget Summary of the 2021-22 Budget

Tentative Budget to Final Budget Revenue Summary – ALL FUNDS

| All Funds Revenues | | 2021-22 Tentative | 2021-22 Final | Difference | % Change |
|-------------------------------------|----|----------------------|--------------------|-------------------|---------------|
| Local Sources | | | | | |
| Property Taxes | R1 | 121,789,568 | 121,174,850 | (614,718) | -0.51% |
| CPPRT | | 3,434,230 | 3,434,230 | 0 | 0.00% |
| The Glen Make Whole Payments | | 9,028,328 | 9,028,328 | 0 | 0.00% |
| Tuition | R2 | 300,000 | 500,000 | 200,000 | 40.00% |
| Transportation Fees | | 400,000 | 400,000 | 0 | 0.00% |
| Student & Program Fees | | 3,939,496 | 3,894,141 | (45,355) | -1.16% |
| Interest Earnings | R3 | 217,188 | 312,000 | 94,812 | 30.39% |
| Other Local Revenue | | 817,150 | 827,150 | 10,000 | 1.21% |
| State Sources | | | | | |
| Evidence Based Funding | | 3,364,000 | 3,364,000 | 0 | 0.00% |
| Mandated Categorical Programs | | 1,235,000 | 1,235,000 | 0 | 0.00% |
| Other Categorical Programs | | 35,000 | 35,697 | 697 | 1.95% |
| Federal Sources | | | | | |
| Categorical Programs | R4 | 2,323,662 | 2,753,884 | 430,222 | 15.62% |
| Total Direct Receipts | | 146,883,622 | 146,959,280 | 75,658 | 0.05% |
| Other Sources of Funds | | | | | |
| On-Behalf Payments | R5 | (32,061,500) | 35,000,000 | 67,061,500 | 8.40% |
| Transfers | R6 | 1,835,681 | 1,500,000 | (335,681) | -22.38% |
| Proceeds from Sale of Bonds | | 0 | 0 | 0 | -100.00% |
| Sale of Fixed Assets | | 10,000 | 10,000 | 0 | 0.00% |
| Total Other Sources of Funds | | (30,215,819) | 36,510,000 | 66,725,819 | 17.24% |
| Total Revenues | | 116,667,803 | 183,469,280 | 66,801,477 | 36.41% |

Tentative Budget to Final Budget Expenditure Summary – All Funds

| All Funds Expenditures | | 2021-22 Tentative | 2021-22 Final | Difference | % Change |
|---|----|----------------------|--------------------|-------------------|---------------|
| 1000 - Salaries | | | | | |
| Certified FTE Salaries | E1 | 60,600,601 | 60,981,670 | 381,069 | 0.62% |
| Non-Certified FTE Salaries | E1 | 16,180,205 | 16,132,011 | (48,194) | -0.30% |
| Non-FTE Salaries | E2 | 8,084,056 | 8,207,096 | 123,040 | 1.50% |
| 2000 - Benefits | | | | | |
| Insurance and Wellness | E3 | 12,011,299 | 11,614,248 | (397,051) | -3.42% |
| Retirement and Payroll Taxes | E3 | 6,087,386 | 5,385,654 | (701,732) | -13.03% |
| Other Benefits | | 289,000 | 289,000 | 0 | 0.00% |
| 3000 - Purchased Services | | | | | |
| | E4 | 13,373,562 | 13,712,616 | 339,054 | 2.47% |
| 4000 - Supplies & Materials | | | | | |
| | E5 | 5,274,009 | 5,749,980 | 475,971 | 8.28% |
| 5000 - Capitalized Outlay | | | | | |
| | | 2,418,650 | 2,327,730 | (90,920) | -3.91% |
| 6000 - Dues, Fees, and Other | | | | | |
| | | 18,899,316 | 19,052,416 | 153,100 | 0.80% |
| 7000 - Non-Capitalized Outlay | | | | | |
| | | 2,101,503 | 2,160,273 | 58,770 | 2.72% |
| 8000 - Post-Employment Benefits | | | | | |
| | | 1,933,500 | 2,033,500 | 100,000 | 4.92% |
| Total Direct Disbursements | | 147,253,087 | 147,646,194 | 393,107 | 0.27% |
| Other Uses of Funds | | | | | |
| On-Behalf Payments | E5 | (32,061,500) | 35,000,000 | 67,061,500 | 8.40% |
| Transfers | E6 | 1,835,681 | 1,500,000 | (335,681) | -22.38% |
| Total Other Uses of Funds | | (30,225,819) | 36,500,000 | 66,725,819 | 17.19% |
| Total Expenditures | | 117,027,268 | 184,146,194 | 67,118,926 | 36.45% |
| Minus Debt Services Use of Fund Balance | | (359,465) | (676,914) | | |
| Minus Capital Projects Use of Fund Balance | | 0 | 0 | | |
| Total Expenditures - Use of Fund Balance | | 116,667,803 | 183,469,280 | | |

Comments Regarding the Tentative Budget to Final Budget

Explanation of Revenue Variances between Tentative Budget and Final Budget

- R1** Between Tentative and Final Budget the final 2020 tax rates became available.
- R2** Summer School Tuition revenue budget increased in relation to the 2020-21 fiscal year actual receipts, and anticipated 2022 summer school enrollment.
- R3** The interest earnings revenue budget increased due to the availability of new investment opportunities proposed by the Township Treasurer's office.
- R4** Between Tentative and Final Budget additional Federal Grants were approved.
- R5** On-Behalf Revenue modified based on direct conversations with TRS.
- R6** Transfers to pay Capital Lease Payments were removed from the Tentative Budget. The final payments for these lease payments were attributed to the 2020-21 fiscal year.

Explanation of Expenditure Variances between Tentative Budget and Final Budget

- E1** Between Tentative and Final Budget staffing of both licensed and non-licensed personnel were finalized creating a combined increase of 0.32% in budgeted expenditures,
- E2** Between Tentative and Final Budget, non-FTE related personnel needs (i.e., athletics, activities, security) were finalized.
- E3** In correlation with finalized staffing, related benefits were adjusted.
- E4** Between Tentative and Final Budget additional monies have been allocated to Consultants to support ongoing COVID testing efforts.
- E5** Between Tentative and Final Budget additional monies have been allocated to the Bookstore program budget to support the implementation of the revised instructional materials acquisition and distribution process.
- E6** See Comment R5.
- E7** See Comment R6.

Final Budget Summary of the 2021-22 Budget

Revenue Summary – All Funds

Overall, the 2021-22 Final Budget reflects a decrease in direct revenues of 1.55% over 2020-21 actual revenues.

| All Funds Revenues | | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|----|---------------------|--------------------|-------------------------------|---------------|
| Local Sources | | | | | |
| Property Taxes | | 120,839,651 | 121,174,850 | 335,199 | 0.28% |
| CPPRT | | 3,434,231 | 3,434,230 | (1) | 0.00% |
| The Glen Make Whole Payments | | 8,677,902 | 9,028,328 | 350,426 | 3.88% |
| Tuition | | 517,896 | 500,000 | (17,896) | -3.58% |
| Transportation Fees | R1 | 120,732 | 400,000 | 279,268 | 69.82% |
| Student & Program Fees | R2 | 2,203,612 | 3,894,141 | 1,690,529 | 43.41% |
| Interest Earnings | R3 | 1,178,195 | 312,000 | (866,195) | -277.63% |
| Other Local Revenue | R4 | 1,344,705 | 827,150 | (517,555) | -62.57% |
| State Sources | | | | | |
| Evidence Based Funding | | 3,369,707 | 3,364,000 | (5,707) | -0.17% |
| Mandated Categorical Programs | | 1,210,553 | 1,235,000 | 24,447 | 1.98% |
| Other Categorical Programs | R5 | 211,289 | 35,697 | (175,592) | -491.89% |
| Federal Sources | | | | | |
| Categorical Programs | R6 | 6,133,981 | 2,753,884 | (3,380,097) | -122.74% |
| Total Direct Receipts | | 149,242,454 | 146,959,280 | (2,283,174) | -1.55% |
| Other Sources of Funds | | | | | |
| On-Behalf Payments | R7 | (32,864,668) | 35,000,000 | 67,864,668 | 6.10% |
| Transfers | R8 | 5,405,560 | 1,500,000 | (3,905,560) | -260.37% |
| Proceeds from Sale of Bonds | R9 | 10,596,596 | 0 | (10,596,596) | -100.00% |
| Sale of Fixed Assets | | 27,500 | 10,000 | (17,500) | -175.00% |
| Total Other Sources of Funds | | (16,835,012) | 36,510,000 | 53,345,012 | 53.89% |
| Total Revenues | | 132,407,442 | 183,469,280 | 51,061,838 | 27.83% |

Expenditure Summary – All Funds

Overall, the 2021-22 Final Budget reflects a decrease in direct expenditures of 5.51% over 2020-21 actual expenditures.

| All Funds Expenditures | | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|--|----|---------------------|--------------------|-------------------------------|---------------|
| 1000 - Salaries | | | | | |
| Certified FTE Salaries | E1 | 60,045,587 | 60,981,670 | 936,083 | 1.54% |
| Non-Certified FTE Salaries | E2 | 15,327,519 | 16,132,011 | 804,492 | 4.99% |
| Non-FTE Salaries | | 8,277,258 | 8,207,096 | (70,162) | -0.85% |
| 2000 - Benefits | | | | | |
| Insurance and Wellness | | 11,629,293 | 11,614,248 | (15,045) | -0.13% |
| Retirement and Payroll Taxes | | 4,925,501 | 5,385,654 | 460,153 | 8.54% |
| Other Benefits | | 254,601 | 289,000 | 34,399 | 11.90% |
| 3000 – Purchased Services | | | | | |
| | | 13,160,149 | 13,712,616 | 552,467 | 4.03% |
| 4000 - Supplies & Materials | | | | | |
| | E3 | 4,330,069 | 5,749,980 | 1,419,911 | 24.69% |
| 5000 - Capitalized Outlay | | | | | |
| | | 2,505,971 | 2,327,730 | (178,241) | -7.66% |
| 6000 – Dues, Fees, and Other | | | | | |
| | E4 | 28,535,344 | 19,052,416 | (9,482,928) | -49.77% |
| 7000 - Non-Capitalized Outlay | | | | | |
| | E5 | 4,715,129 | 2,160,273 | (2,554,856) | -118.27% |
| 8000 - Post-Employment Benefits | | | | | |
| | | 2,074,632 | 2,033,500 | (41,132) | -2.02% |
| Total Direct Disbursements | | 155,781,053 | 147,646,194 | (8,134,859) | -5.51% |
| Other Uses of Funds | | | | | |
| On-Behalf Payments | E6 | (32,864,668) | 35,000,000 | 67,864,668 | 6.10% |
| Transfers | E7 | 5,405,560 | 1,500,000 | (3,905,560) | -260.37% |
| Total Other Uses of Funds | | (27,459,108) | 36,500,000 | 63,959,108 | 24.77% |
| Total Expenditures | | 128,321,945 | 184,146,194 | 55,824,249 | 30.32% |
| Minus Debt Services Use of Fund Balance | | | (676,914) | | |
| Minus Capital Projects Use of Fund Balance | | | 0 | | |
| Total Expenditures Less Use of Fund Balance | | | 183,469,280 | | |

Comments Regarding the 2021-22 Final Budget

Revenue

- R1** As a result of times when students were not present for in-person instruction, the District refunded a significant amount of transportation fees collected in 2020-21.
- R2** The difference in Actual to Budget is due to the new Textbook Rental program
- R3** The district maintains a “laddered” investment portfolio. Investments purchased prior to COVID-19 but have since matured had significantly higher interest rates. There are no longer any outstanding investments purchased prior to COVID-19.
- R4** During the 2020-21 fiscal year the District received a substantial number of refunds of prior year expenditures (e.g., professional development paid for prior to March 2020 but subsequently cancelled as a result of COVID-19). The District does not anticipate the same volume of refunds in the 2021-22 Fiscal Year.
- R5** Only approved Categorical Grants are included in the final budget. Most of these grants are not approved until early fall and will be included in the amended budget.
- R6** See Comment R5.
- R7** This number is published on the TRS GASB 68 2020-21 fiscal year Disclosure Report and represents the District’s proportionate share for the measurement period.
- R8** 2020-21 Actual included one-time fund transfers from the Working Cash fund to the Education and Transportation funds that will not be repeated in the 2021-22 fiscal year. A total of \$1,500,000 will be transferred from the Operations and Maintenance Fund to the Capital Projects Fund to support designated one-time expenditures that will be finalized during the winter of 2021.
- R9** Actual Proceeds from Sale of Bonds reflects the accounting transaction related to the 2020 Refunding Bonds. This revenue is offset by an expenditure within “6000 – Dues, Fees & Other”. This will not be repeated in the 2021-22 fiscal year.

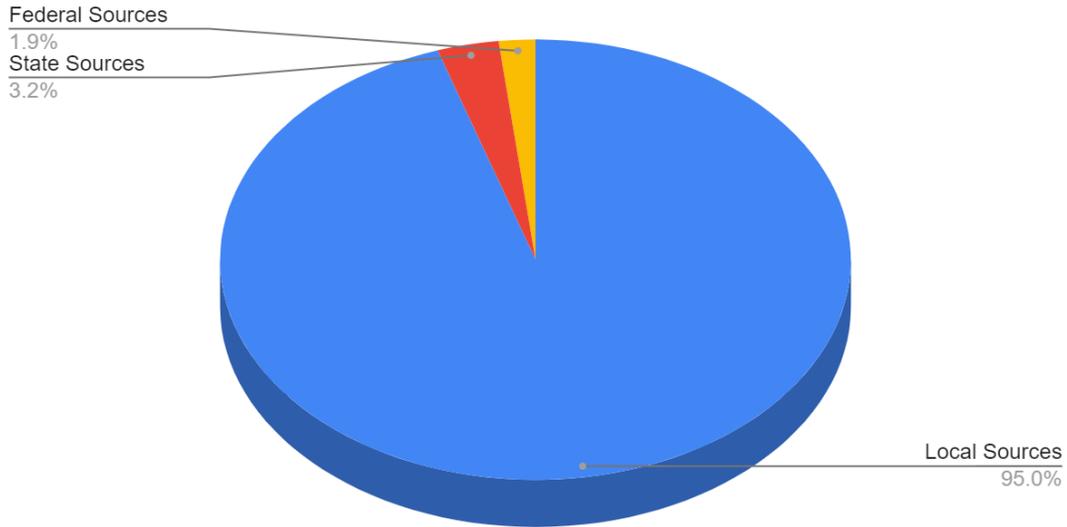
Expenditures

- E1** The increase from Actual to Budget includes additional approved licensed personnel (e.g., Transition Teacher) and includes anticipated lane changes.
- E2** The increase from Actual to Budget includes additional approved non-licensed personnel to support learning loss and students receiving homebound instruction.
- E3** As a result of times when students were not present for in-person instruction during the 2020-21 fiscal year, demand for routine supplies was decreased. The 2021-22 tentative budget assumes normal expenditures based on pre-COVID trends.
- E4** See Comment R9.
- E5** Expenditures related to the learning spaces initiative budgeted in 2020-21 have not been included in the 2021-22 Budget.
- E6** See Comment R7.
- E7** See Comment R8.

Key Revenue Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the revenues anticipated for the fiscal year 2021-22 budget.

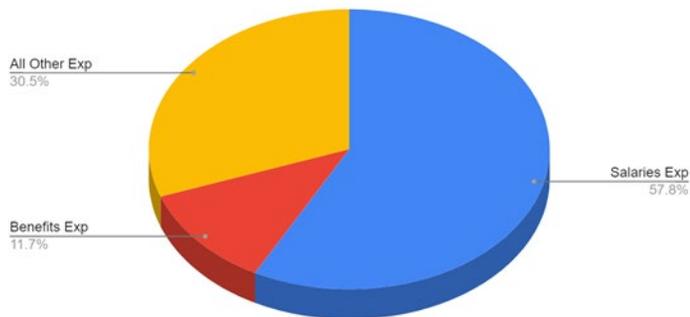
2021-22 Budgeted Revenue by Source (Direct Receipts)



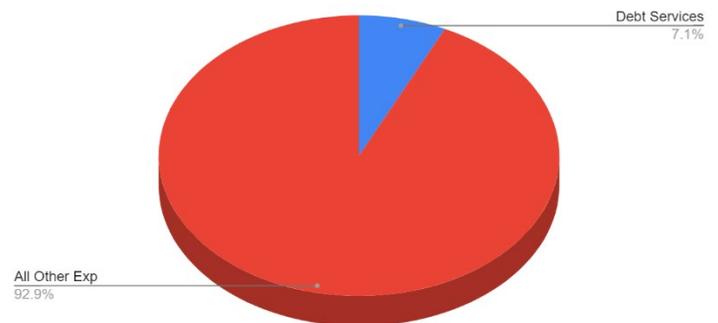
Key Expenditure Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the expenditures anticipated for the fiscal year 2021-22 budget.

2021-22 Budgeted Salary and Benefit Expenditures Compared to All Other Expenditures (Direct Disbursements)



2021-22 Budgeted Debt Services Expenditures Compared to All Other Expenditures (Direct Disbursements)



Final Budget Summary of the 2021-22 Budget

Revenue Summary – Operating Fund

Overall, the 2021-22 Final Budget reflects a decrease in direct revenues of 0.07% over 2020-21 actual revenues.

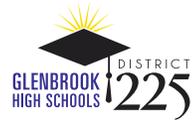
| Operating Fund Revenues | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|---------------------|--------------------|-------------------------------|---------------|
| Local Sources | | | | |
| Property Taxes | 110,498,542 | 111,441,214 | 942,672 | 0.85% |
| CPPRT | 3,434,231 | 3,434,230 | (1) | 0.00% |
| The Glen Make Whole Payments | 7,177,902 | 9,028,328 | 1,850,426 | 20.50% |
| Tuition | 517,896 | 500,000 | (17,896) | -3.58% |
| Transportation Fees | 120,732 | 400,000 | 279,268 | 69.82% |
| Student & Program Fees | 2,203,612 | 3,894,141 | 1,690,529 | 43.41% |
| Interest Earnings | 1,134,668 | 312,000 | (822,668) | -263.68% |
| Other Local Revenue | 1,210,598 | 727,150 | (483,448) | -66.49% |
| State Sources | | | | |
| Evidence Based Funding | 3,369,707 | 3,364,000 | (5,707) | -0.17% |
| Mandated Categorical Programs | 1,210,553 | 1,235,000 | 24,447 | 1.98% |
| Other Categorical Programs | 211,289 | 35,697 | (175,592) | -491.89% |
| Federal Sources | | | | |
| Categorical Programs | 6,133,981 | 2,753,884 | (3,380,097) | -122.74% |
| Total Direct Receipts | 137,223,712 | 137,125,644 | (98,068) | -0.07% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | (32,864,668) | 35,000,000 | 67,864,668 | 6.10% |
| Transfers | 3,000,000 | 0 | (3,000,000) | -100.00% |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | 0.00% |
| Sale of Fixed Assets | 27,500 | 10,000 | (17,500) | -175.00% |
| Total Other Sources of Funds | (29,837,168) | 35,010,000 | 64,847,168 | 14.78% |
| Total Revenues | 107,386,544 | 172,135,644 | 64,749,100 | 37.62% |

Expenditure Summary – Operating Fund

Overall, the 2021-22 Final Budget reflects an increase in direct expenditures of 2.55% over 2020-21 actual expenditures.

| Operating Fund Expenditures | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|--|---------------------|--------------------|-------------------------------|---------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 60,045,587 | 60,981,670 | 936,083 | 1.54% |
| Non-Certified FTE Salaries | 15,327,519 | 16,132,011 | 804,492 | 4.99% |
| Non-FTE Salaries | 8,277,258 | 8,207,096 | (70,162) | -0.85% |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 11,629,293 | 11,614,248 | (15,045) | -0.13% |
| Retirement and Payroll Taxes | 4,925,501 | 5,385,654 | 460,153 | 8.54% |
| Other Benefits | 254,601 | 289,000 | 34,399 | 11.90% |
| 3000 – Purchased Services | | | | |
| | 13,149,962 | 13,708,166 | 558,204 | 4.07% |
| 4000 - Supplies & Materials | | | | |
| | 4,330,069 | 5,749,980 | 1,419,911 | 24.69% |
| 5000 - Capitalized Outlay | | | | |
| | 853,168 | 727,730 | (125,438) | -17.24% |
| 6000 – Dues, Fees, and Other | | | | |
| | 7,445,036 | 8,646,316 | 1,201,280 | 13.89% |
| 7000 - Non-Capitalized Outlay | | | | |
| | 3,865,930 | 2,160,273 | (1,705,657) | -78.96% |
| 8000 - Post-Employment Benefits | | | | |
| | 2,074,632 | 2,033,500 | (41,132) | -2.02% |
| Total Direct Disbursements | 132,178,556 | 135,635,644 | 3,457,088 | 2.55% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | (32,864,668) | 35,000,000 | 67,864,668 | 6.10% |
| Transfers | 5,405,560 | 1,500,000 | (3,905,560) | -260.37% |
| Total Other Uses of Funds | (27,459,108) | 36,500,000 | 63,959,108 | 24.77% |
| Total Expenditures | 104,719,448 | 172,135,644 | 67,416,196 | 39.16% |

Final Budget Summary of the 2021-22 Budget



Revenue Summary – Debt Services Fund

Overall, the 2021-22 Final Budget reflects a decrease in direct revenues of 6.45% over 2020-21 actual revenues.

| Debt Services Revenues | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|-------------------|-------------------|-------------------------------|-----------------|
| Local Sources | | | | |
| Property Taxes | 10,341,108 | 9,733,636 | (607,472) | -6.24% |
| CPPRT | 0 | 0 | 0 | - |
| The Glen Make Whole Payments | 0 | 0 | 0 | - |
| Tuition | 0 | 0 | 0 | - |
| Transportation Fees | 0 | 0 | 0 | - |
| Student & Program Fees | 0 | 0 | 0 | - |
| Interest Earnings | 18,512 | 0 | (18,512) | - |
| Other Local Revenue | 1,500 | 0 | (1,500) | - |
| State Sources | | | | |
| Evidence Based Funding | 0 | 0 | 0 | - |
| Mandated Categorical Programs | 0 | 0 | 0 | - |
| Other Categorical Programs | 0 | 0 | 0 | - |
| Federal Sources | | | | |
| Categorical Programs | 0 | 0 | 0 | - |
| Total Direct Receipts | 10,361,121 | 9,733,636 | (627,485) | -6.45% |
| Other Sources of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | - |
| Transfers | 905,560 | 0 | (905,560) | - |
| Proceeds from Sale of Bonds | 10,596,596 | 0 | (10,596,596) | - |
| Sale of Fixed Assets | 0 | 0 | 0 | - |
| Total Other Sources of Funds | 11,502,156 | 0 | (11,502,156) | 0% |
| Total Revenues | 21,863,277 | 9,733,636 | (12,129,641) | -124.62% |

Expenditure Summary – Debt Services Fund

Overall, the 2021-22 Final Budget reflects a decrease in direct expenditures of 102.62% over 2020-21 actual expenditures.

| Debt Services Expenditures | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|--|-------------------|-------------------|-------------------------------|-----------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 0 | 0 | 0 | - |
| Non-Certified FTE Salaries | 0 | 0 | 0 | - |
| Non-FTE Salaries | 0 | 0 | 0 | - |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 0 | 0 | 0 | - |
| Retirement and Payroll Taxes | 0 | 0 | 0 | - |
| Other Benefits | 0 | 0 | 0 | - |
| 3000 – Purchased Services | 3,975 | 4,450 | 475 | 10.67% |
| 4000 - Supplies & Materials | 0 | 0 | 0 | - |
| 5000 - Capitalized Outlay | 0 | 0 | 0 | - |
| 6000 – Dues, Fees, and Other | 21,090,308 | 10,406,100 | (10,684,208) | -102.67% |
| 7000 - Non-Capitalized Outlay | 0 | 0 | 0 | - |
| 8000 - Post-Employment Benefits | 0 | 0 | 0 | - |
| Total Direct Disbursements | 21,094,283 | 10,410,550 | (10,683,733) | -102.62% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | - |
| Transfers | 0 | 0 | 0 | - |
| Total Other Uses of Funds | 0 | 0 | 0 | - |
| Total Expenditures | 21,094,283 | 10,410,550 | (10,683,733) | -102.62% |
| <i>Minus Debt Services Use of Fund Balance</i> | | (676,914) | | |
| Total Expenditures Less Use of Fund Balance | | 9,733,636 | | |

Final Budget Summary of the 2021-22 Budget



Revenue Summary – Capital Projects

Overall, the 2021-22 Final Budget reflects a decrease in direct revenues of 1576.13% over 2020-21 actual revenues.

| Capital Projects Revenues | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|-------------------------------------|-------------------|-------------------|-------------------------------|------------------|
| Local Sources | | | | |
| Property Taxes | 0 | 0 | 0 | - |
| CPPRT | 0 | 0 | 0 | - |
| The Glen Make Whole Payments | 1,500,000 | 0 | (1,500,000) | - |
| Tuition | 0 | 0 | 0 | - |
| Transportation Fees | 0 | 0 | 0 | - |
| Student & Program Fees | 0 | 0 | 0 | - |
| Interest Earnings | 43,526 | 0 | (43,526) | - |
| Other Local Revenue | 132,607 | 100,000 | (32,607) | -32.61% |
| State Sources | | | | |
| Evidence Based Funding | 0 | 0 | 0 | - |
| Mandated Categorical Programs | 0 | 0 | 0 | - |
| Other Categorical Programs | 0 | 0 | 0 | - |
| Federal Sources | | | | |
| Categorical Programs | 0 | 0 | 0 | - |
| Total Direct Receipts | 1,676,134 | 100,000 | (1,576,134) | -1576.13% |
| Other Sources of Funds | | | | |
| Transfers | 1,500,000 | 1,500,000 | 0 | - |
| Proceeds from Sale of Bonds | 0 | 0 | 0 | - |
| Sale of Fixed Assets | 0 | 0 | 0 | - |
| Total Other Sources of Funds | 1,500,000 | 1,500,000 | 0 | 0.00% |
| Total Revenues | 3,176,134 | 1,600,000 | (1,576,134) | -98.51% |

Expenditure Summary – Capital Projects

Overall, the 2021-22 Final Budget reflects a decrease in direct expenditures of 56.76% over 2020-21 actual expenditures.

| Capital Projects Expenditures | 2020-21 Actual | 2021-22 Budget | Difference (Budget-Actual) | % Change |
|---|-------------------|-------------------|-------------------------------|----------------|
| 1000 - Salaries | | | | |
| Certified FTE Salaries | 0 | 0 | 0 | - |
| Non-Certified FTE Salaries | 0 | 0 | 0 | - |
| Non-FTE Salaries | 0 | 0 | 0 | - |
| 2000 - Benefits | | | | |
| Insurance and Wellness | 0 | 0 | 0 | - |
| Retirement and Payroll Taxes | 0 | 0 | 0 | - |
| Other Benefits | 0 | 0 | 0 | - |
| 3000 – Purchased Services | 6,212 | 0 | (6,212) | - |
| 4000 - Supplies & Materials | 0 | 0 | 0 | - |
| 5000 - Capitalized Outlay | 1,652,803 | 1,600,000 | (52,803) | -3.30% |
| 6000 – Dues, Fees, and Other | 0 | 0 | 0 | - |
| 7000 - Non-Capitalized Outlay | 849,199 | 0 | (849,199) | - |
| 8000 - Post-Employment Benefits | 0 | 0 | 0 | - |
| Total Direct Disbursements | 2,508,213 | 1,600,000 | (908,213) | -56.76% |
| Other Uses of Funds | | | | |
| On-Behalf Payments | 0 | 0 | 0 | - |
| Transfers | 0 | 0 | 0 | - |
| Total Other Uses of Funds | 0 | 0 | 0 | - |
| Total Expenditures | 2,508,213 | 1,600,000 | (908,213) | -56.76% |
| <i>Minus Capital Projects Use of Fund Balance</i> | | -0.00 | | |
| Total Expenditures Excluding Use of Fund Balance | | 1,600,000 | | |

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FY 2021-22

Revenue Sources

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Local Revenue Sources

Property Taxes

Each December, the Board of Education formalizes its request for property tax revenue for the upcoming tax year. To complete the levy process, the school district reviews the prior year's aggregate extension (amount of money scheduled to be collected by the County) and determines if tax amounts levied in the prior year should be decreased, left at the same level, or increased. Historically, our school district has increased the tax levy based on the maximum amount allowable (CPI-U level for prior year) and estimated new growth that has recently been added to the tax base. New growth revenue is essential to the District in order to meet the economic challenges resulting from the new growth. It is also important to emphasize that once the value of new real estate becomes part of the overall tax base, it is limited by the tax cap. As a result, it is extremely important for a school district to capture all new growth as it becomes part of the tax base, as it cannot be captured retroactively.

For budgeting purposes, the District utilizes two levy years to determine property tax revenues. For the 2021-22 fiscal year, the following levy information was utilized:

2020 Levy and Extension

The 2020 levy was approved by the Board of Education and submitted to the County Clerk in December 2020.

The County Treasurer mailed first installment bills to taxpayers on or around January 31st in the amount of 55% of the prior year's assessment. The final Agency Tax Rate Report reflecting changes in EAV and the application of Property Tax Extension Limitation Law formula was issued by the County Clerk on June 9, 2020. Using this information, the County Treasurer mailed second installment bills to taxpayers on or around July 1st which represent the remainder of the taxpayer's liability.

All revenue received from the 2020 extension by June 30, 2021 is recorded in the general ledger for fiscal year 2020-21 as "Gen Taxes-Current Year". All revenue received from the 2020 levy after June 30, 2021 is recorded in the general ledger for fiscal year 2021-22 as "Gen Taxes-Prior Year".

It is estimated that the District will collect:

- 97.5% of the 2020 tax extension, or \$123,095,067;
- 52% (\$64,009,435) will be collected in fiscal year 2020-21;
- 48% will be collected in fiscal year 2021-22 (\$59,085,632).

2021 Levy and Extension

The 2021 estimated levy will be presented to the Board of Education in November 2021. In accordance with Truth in Taxation law (35 ILCS 200/18-56), taxing bodies with estimated tax levies that are more than 105% of the preceding year's extension, are required to publish the estimated amounts, and hold a public hearing. While our estimated levies do not typically require us to perform these two activities, the District continues to publish the levy, and holds a public hearing to provide an opportunity for our community to express their thoughts regarding the proposal.

Considering the CPI-U level for 2021 (1.4%), the District prepared a tax levy projection for budgeting purposes that:

- Estimates a levy extension of 101.4% of the 2020 aggregate extension;
- Assumes a collection rate of 97.5%, and that 52% of the anticipated collection will be received in fiscal year 2021-22.

It should be noted that PA 100-0465 provides a mechanism for voters to initiate a referendum to lower taxes for educational purposes by up to 10%. This mechanism is accessible in any school district that is above 110% of adequacy, as determined by the Evidence-Based Funding Model (EBFM). As of July 2021,

there were 68,167 registered voters in the boundaries of the District¹². In order for the question to be included on the ballot, 10% of registered voters (6,817) would need to sign a petition. Referenda can only be considered in odd number years at the consolidated election in April. The first time the question could have been considered by voters is April 2019. Additionally, if a referendum fails, it may not be repeated until after two future consolidated elections (effectively once every 6 years).

Tax Increment Financing District (TIF)

Tax Increment Financing (TIF) districts are created by municipalities to improve areas of a community that are “blighted, decaying, and underperforming . . . in need of development or redevelopment”¹³. Prior to the creation of a TIF, the municipality must prove that the proposed property meets certain criteria established by the State. Once established, the existing value of the property is frozen, and all new value and property “go to the project fund controlled by the TIF district, not to the . . . schools, or any other taxing body”¹⁴ for a 23-year period. (Note: Taxing bodies continue to receive tax revenue based on the original assessed value of the property.)

The following TIF districts are active within the District’s boundaries¹⁵:

| Municipality | TIF Name | Start | End | Frozen EAV | Total 2015 EAV |
|--------------|---------------------------|-------|------|------------|----------------|
| Glenview | Naval Air Station | 1999 | 2022 | 26,882,825 | 469,838,455 |
| Northbrook | Dundee Rd / Skokie Blvd | 2005 | 2028 | 3,115,141 | 11,537,899 |
| Northbrook | Northbrook Court (Macy’s) | 2019 | 2042 | TBD | TBD |

The largest TIF district within the District’s boundaries is the Glenview Naval Air Station redevelopment project known as The Glen. The Glen is a multi-use development built on the original Glenview Naval Air Station property plus an additional 200 acres. Recognizing the impact of this development on taxing bodies including school districts, the Village of Glenview entered into an inter-governmental agreement to provide annual impact payments. These payments are known as “make whole payments” and are based on the number of students enrolled at Glenbrook South High School living within The Glen development. The Glen’s property is anticipated to become part of the District’s EAV in tax year 2022. It should be noted that tax year 2022 is a triennial reassessment year, and as such, the EAV will likely adjust based on inflation and trend for the regional area.

For budgetary purposes, the District utilizes make-whole payment revenue to first fund the educational program (Fund 10), and second to support its annual capital project initiatives (Fund 60).

Corporate Personal Property Replacement Tax (CPPRT)

Corporate Personal Property Replacement Tax (CCPRT) is paid by corporations, partnerships, trusts, S corporations, and public utilities within the district¹⁶. These taxes supplant lost revenue as a result of the elimination of a corporate tax on all property that was not ‘real’ (e.g. movable machinery, automobiles, livestock and furniture¹⁷) in 1979. Taxing bodies receive a portion of actual taxes collected, based on the portion of personal property taxes that was received in 1976¹⁸. As a result of the statutory formula, the District receives 0.360661 of the total 51.65% of CPPRT collections allocated for Cook County.

¹² Cook County Clerk. (2020). Registration Statistics. Retrieved from: <http://www.cookcountyclerk.com/service/registration/statistics>

¹³ Illinois Tax Increment Association. (2017). About TIF. Retrieved from: <http://www.illinois-tif.com/about-tif/>

¹⁴ Cook County Clerk. (2017). TIFs 101: A Taxpayer’s Primer for Understanding TIFs. Retrieved from: <http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFs101.aspx>

¹⁵ Cook County Clerk. (2017). TIF Reports. Retrieved from: <http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFReports.aspx>

¹⁶ State of Illinois Department of Revenue. (2017). Personal Property Replacement Tax. Retrieved from: <http://tax.illinois.gov/LocalGovernment/Overview/HowDisbursed/replacement.htm>

¹⁷ State of Illinois Department of Local Government Affairs. (1979). Illinois Property Tax Statistics 1976. Retrieved from: <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/PreviousYears/>

¹⁸ State of Illinois Department of Revenue. (2017). How is Personal Property Tax Money Distributed to Local Governments? Retrieved from: <http://tax.illinois.gov/QuestionsAndAnswers/245.htm>

For budgetary purposes, the District utilizes CPPRT estimates that are prepared and published by the Illinois Department of Revenue's Local Tax Allocation Division and actual historical receipts. It is important to note, however, that CPPRT estimates are prepared based on trend analysis; disbursements of CPPRT are based on actual tax receipts recorded since the last payment was issued to taxing bodies (January, March, April, May, July, August, October, and December).

In accordance with the State Revenue Sharing Act (30 ILCS 115/12), a taxing body is required to apply the portion of CPPRT revenue to, "the proportionate share of the pension or retirement obligations of the taxing district which were previously levied and collected from extensions against personal property". In the first full fiscal year that personal property taxes were not assessed (1980-1981), the District recorded CPPRT receipts in the amounts of \$945,764 (97%) in Fund 10, and \$26,660 (3%) in Fund 50. Using these figures, the District continues to budget, and ultimately allocate 97% of CPPRT collections as revenue in Fund 10 and 20 (based on needs), and 3% in Fund 50.

Interest Earnings

Interest revenue comes from two sources: interest earnings on District bank accounts; interest earnings on District investments.

In accordance with the Illinois Public Funds Investment Act (30 ILCS 235/0.01 *et seq.*), the Northfield Township School Treasurer is responsible for managing the investment of District funds. Investment decisions are governed by policies enacted by the Board of Trustees of the Northfield Township School Treasurer. There are several objectives that have been established by their Board Policy¹⁹:

- Safety of Principal;
- Liquidity;
- Return on Investments;
- Maintaining the Public's Trust; and
- Diversification.

Investments are permitted using common instruments (e.g. bonds, notes, certificates of indebtedness, treasury bills, interest bearing savings accounts and certificates of deposits, the Illinois School District Liquid Asset Fund). The Treasurer has established a routine investment schedule that complies with each school district's cash flow needs and is responsible for reporting investment activity to each district on a monthly basis. Interest earnings from investment activities are deposited in each school district's general fund upon maturity of the investment.

Upon receipt of interest earnings, the District distributes the revenue based on the proportion of fund balances defined in the school district's Annual Financial Report for the preceding year (e.g. interest earnings received in November 2020 and distributed based on fund balances reported in the Fiscal Year 2020-2021 Annual Financial Report).

Student Fees

In accordance with Board Policy 4040, the Board of Education is presented each year with a list of recommended student fees for approval. In addition to Board-approved fees, students enrolled in specific courses may be assessed additional "course fees" which are reviewed and approved by the school principal on an annual basis.

All students attending a Glenbrook High Schools have been assessed three general fees: Chromebook fee, instructional materials fee, and a registration fee. These fees are deposited into District revenue accounts and used for the purpose designated.

Additional user fees are assessed to students and families upon request. These fees are deposited into District revenue accounts and used for the purpose designated. The majority of our user fees are

¹⁹ Northfield Township School Treasurer. (2016). Board Policy: Investment of School District Funds. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MZIFtTVFNdnktN3M/view?usp=sharing>

Revenue Budget



calculated based on the total amount of estimated expenses for the upcoming school year. Examples of these fees include driver education behind the wheel, instrument rental, parking fee, transportation fee.

Other Local Revenue

Other Local Revenue reflects all receipts not associated with property taxes, student fees, or instructional program fees. Some of these other revenues include pre-school tuition, Glenbrook University fees, building/facility rentals (including Quest), Intergovernmental Services Agreements, Refunds and/or Rebates, and other local fees.

State Revenue Sources

Evidence-Based Funding Payments

The Illinois Association of School Boards defines General State Aid (now Evidence-Based Funding) as, “[Funds] which combines with “available local resources” to provide a minimum foundation level of income per pupil [to be] used at the discretion of the school district for any legal school purpose”²⁰. Evidence-Based Funding is primarily unrestricted; however, an Annual Spending Plan is submitted by the District each year to identify how funds designated for certain populations (e.g. students receiving special education services; low-income; English learners) are being spent each year.

The Illinois General Assembly took action in 2017 to restructure the school funding formula through the following pieces of legislation:

- Senate Bill 6 (SB6) > PA 100-0021
PA 100-0021 established a budget for the State of Illinois. This legislation included increases to the education budget. However, it should be noted that PA 100-0021 provides \$6.7 billion for the Evidence-Based Funding Model.
- Senate Bill 1 > Senate Bill 1947 > PA 100-0465
PA 100-0465 included a redesign of the school funding formula to reflect the Evidence-Based Funding Model (EBFM). This model provides financial support from the State’s budget to support the education of all students in PreK-12 school. It is designed in a manner that acknowledges that individual student needs require different amounts of resources, and that each district’s ability to financially support its operations are different (e.g. local property wealth). The new funding formula is intended to be a sustainable school funding system that strives to get all districts to adequate funding.

Often advertised as #norednumbers, the EBFM includes provisions to ensure that:

- All districts are kept whole based on FY2017 funding
 - If the Illinois General Assembly is unable to appropriate sufficient funds in the future to cover every district’s base funding minimum, the most adequately funded districts will lose funds first; if this action is not enough, further reductions will be made on a per-pupil basis for all districts
- All new dollars go to the neediest districts first (e.g. 50% to Tier 1; 49% to Tier 2; 0.9% to Tier 3; 0.1% to Tier 4)
- All Districts are treated the same (e.g. Chicago Public Schools)

To determine future State-funding, the EBFM considers the cost of the 27 essential elements²¹ that are written into the statute, and the local capacity to support the funding of ‘adequate’ educational services through local property taxes and CPPRT.

For the 2018-19 fiscal year, Glenbrook received a base-funding minimum (BFM) of \$3,340,936.72 in the form of Evidence-Based Funding, and \$6,400.85 in tier funding. The Illinois State Board of Education has also assigned Glenbrook an adequacy level of 145%, placing it in Tier 4 (Districts above adequacy).

As a Tier 4 district, our access to additional evidence-based funding from the State is significantly limited. 99.9% of all new funding will be distributed to Tier 1-3 school districts. Tier 4 districts only have access to a shared distribution of the remaining of 0.1% (one tenth of one percent) of any new dollars. As a result, the District is not estimated to see any notable increase in funding in the near future. However, assuming the Illinois General Assembly provides at least the funding necessary for each school district’s BFM, the District will continue to receive at least \$3,340,936.72).

²⁰ Braun, B. (2016). *Illinois School Law Survey*. Springfield, IL: Illinois Association of School Boards.

²¹ The 27 Essential Elements were identified based on their statistically meaningful correlations to enhancing student achievement over time.

For budgetary purposes, the District utilizes the assumption that we will receive the base-funding minimum established by PA 100-0465, in addition to the final tier funding (new money) as stated by ISBE.

| Fiscal Year | Base Funding Minimum | Tier Funding | Total Evidence-Based Funding |
|-------------|----------------------|--------------|------------------------------|
| 2017-18 | \$3,327,731 | -\$17,679* | \$3,310,052 |
| 2018-19 | \$3,334,720 | \$6,217 | \$3,340,937 |
| 2019-20 | \$3,340,937 | \$6,401 | \$3,347,338 |
| 2020-21 | \$3,347,338 | \$0 | \$3,347,338 |

* Glenbrook received \$6,989 in new tier funding, but there was an adjustment made by ISBE in the amount of -\$24,668.

State Categorical Payments

The Illinois General Assembly has identified several programs to be supported by State funds. Several of these programs are referred to as mandated categorical programs (MCATs). The Illinois State Board of Education defines these State-funded programs as, “In general, a mandated categorical program and the funds appropriated for it are earmarked by statute for a particular purpose or population and may be used for that purpose or population only”²² In addition to mandated categorical programs, there are other State-funded programs that are classified as categorical payments.

Recognizing the financial challenges faced by the State of Illinois, the Illinois General Assembly has often pro-rated mandated categorical programs and/or delayed funding disbursement. This has resulted in funding being unpredictable, presenting challenges to the budgeting process.

At the end of the 2020-21 fiscal year, many school districts were still owed funds from the State. The charts shown below identify the applicable funding streams, as well as the outstanding payments owed to the District.

The following is a summary of the District’s mandated categorical payment status as of September 20, 2021:

| State Mandated Categorical Programs | Fiscal Year 2020-21 Outstanding Payments |
|---|--|
| Private Facility Tuition (Students with Disabilities) (105 ILCS 5/14-7.02) | \$0 |
| Special Transportation (105 ILCS 5/14-13.01(b)) | \$0 |
| Orphanage Tuition (Students with Disabilities) (105 ILCS 5/14-7.03) | \$0 |
| Regular Transportation (105 ILCS 5/29) | n/a |
| School Breakfast and Lunch Program (105 ILCS 125) | n/a |
| Regular Education Orphanage Program (105 ILCS 5/18-3) | n/a |
| Total | \$0.00 |

For budgeting purposes, the District typically budgets for the total amount owed from the prior fiscal year, plus two payments (depending on payment trend). This is because the State is required to budget (and ideally, pay) its deficit carry-forward balances from the previous fiscal year²³

²² Illinois State Board of Education. (2017). Overview of Mandated Categorical Program Funding. Retrieved from: <https://www.isbe.net/Documents/mcat-narrative.pdf>

²³ Center for Tax and Budget Accountability. (2017). Illinois Fiscal System and Education Funding. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MOG5hd01PY1NtdVk/view?usp=sharing>

Revenue Budget



The Illinois General Assembly has also provided for the participation in other categorical programs. Funding for these programs is typically timelier, compared to the MCATs.

The following is a summary of the District's other State categorical payment status as of June 30, 2021:

| Other State Categorical Programs | Fiscal Year 2020-21 Outstanding Payments |
|--|---|
| Career and Technical Education Secondary Program Improvement (CTEI) | \$0 |
| Driver Education (105 ILCS 5/27-24.4) | \$18,973.98 |
| Total | \$18,973.98 |

Federal Revenue Sources

Federal Categorical Payments

The United States Congress has also identified funding priorities in the form of restricted grants. Many of these grants are coordinated by the Illinois Department of Education, whereas others are facilitated by our special education cooperative, True North (formerly NSSED), or other State agencies. Given that most of the grants are designed as flow-through grants, where federal funds are collected by an administration agency, and then passed-on to local school districts, they are paid in a very timely fashion.

Payment of these grants is initiated after the District submits claims with the required documentation, to the facilitating agency. These grants include:

| Federal Categorical Programs | Fiscal Year 2020-21 Outstanding Payments |
|--|---|
| Perkins Grant Vocational Education | \$10,227.81 |
| Title I Low Income | \$33,880.00 |
| Title II Teacher Quality | \$0 |
| Title III Immigrant Education Program IEP | \$0 |
| Title III Limited English Proficiency LIPLP | \$0 |
| Step Grant | \$0 |
| Medicaid Admin Outreach | \$0 |
| Medicaid Fee for Service (FFS) | \$0 |
| Total | \$44,107.81 |

Other Revenue Sources

Transfers

In an effort to fund approved capital projects for the modernization of existing facility spaces, a total of \$1,500,000 will be transferred from the Operations and Maintenance Fund (20) to the Capital Projects Fund (60). This is a one-time transfer and purposeful use of fund balance to support designated one-time expenditures that will be defined during the winter of 2021.

FY 2021-22

Expenditure Types

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Salaries

The salaries budget represents wages paid for both licensed and non-licensed district employees including substitutes. Licensed staff includes administration, teaching, and counselors. Non-licensed staff includes instructional assistants, paraprofessionals, secretarial, maintenance, and other educational support personnel. Staffing is based on enrollment and special program allocations.

The chart that follows provides a perspective in how personnel expenditures have changed over the past (5) fiscal years.

| | 2016-17 | | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | |
|-----------------|------------|--------|------------|--------|------------|--------|------------|--------|-------------|--------|
| Salaries | 73,284,228 | 63.86% | 75,285,706 | 63.93% | 78,529,823 | 63.77% | 82,017,850 | 62.88% | 83,650,364 | 63.29% |
| Benefits | 16,475,565 | 14.36% | 18,668,216 | 15.85% | 17,623,410 | 14.31% | 17,892,507 | 13.72% | 16,809,394 | 12.72% |
| Total* | 89,759,793 | 78.22% | 93,953,922 | 79.78% | 96,153,233 | 78.08% | 99,910,357 | 76.60% | 100,459,759 | 76.00% |

* Figures represent the amounts and percentages of direct disbursements for the operating funds for each fiscal year listed.

Benefits

The benefits budget, which is separated in the general ledger from the salaries budget, includes expenditures for health, dental, life, and disability insurances, payroll taxes, and pension costs. Also included in this category are tuition reimbursements, employee assistance and wellness programs.

Pension Benefits and Legislative Cost-Shifts

Depending on the type of work performed, employees and employers may be required to contribute to a pension fund. Employees working in a licensed capacity (e.g. required to hold a Professional Educator License, Educator License with Stipulations, Substitute Teaching Licensing in order to perform a designated service²⁴) contribute to the Teachers' Retirement System (TRS). Employees working at least 600 hours per calendar year in a non-licensed capacity (e.g. instructional assistants, clerical, maintenance, and technology staff), contribute to the Illinois Municipal Retirement Fund (IMRF).

The amount due to a pension fund for credible earnings²⁵ is divided into two portions: employer and employee. The chart inserted below, illustrates the contribution amounts required for each pension system.

| Earnings | Purpose | Employee Portion | Employer Portion |
|----------|--|------------------|------------------|
| IMRF | Pension Fund | 9% | 9.51%*^ |
| TRS | Pension Fund | 9% | 0.58% + |
| TRS | Teachers' Health Insurance Security Fund | 1.18% | 0.67% + |

* The employer also contributes 6.2% for FICA benefits for all IMRF-eligible earnings.

^ The employer rate for the 2020-21 fiscal year is presented; a District-specific rate is set each spring by IMRF.

+ The employer portion for TRS-credible earnings may vary due to legislative cost shifts.

As a result of recent actions by the Illinois General Assembly, some TRS earnings are subject to additional employer contributions:

- If an employee working in a licensed capacity is paid by federal funds (e.g. Perkins Grant, Title I), the school district must also contribute an amount equal to the “employer normal cost”.
- If an employee working in a licensed capacity earns an amount in a year (July 1st – June 30th) that is in excess of the salary set for the Governor of the State of Illinois (\$177,412 for 2020-21), the school district must also contribute an amount equal to the “employer normal cost”, for the

²⁴ Illinois State Board of Education. (2016). ELIS Frequently Asked Questions. Retrieved from: <https://www.isbe.net/Documents/ELIS-faq.pdf>

²⁵ Compensation which is considered by a pension fund as part of a member's retirement annuity calculation; compensation for which the employee and employer must pay their required contributions to the pension fund.

amount of salary in excess of the amount of the salary set for the Governor (e.g. if an employee earns \$180,000, the employer normal cost additional contribute would be calculated on \$2,588)²⁶.

The Institute for Illinois' Fiscal Sustainability defines the normal cost as, "an actuarially-calculated amount representing that portion of the present value of pension plan benefits and administrative expenses which is allocated to a given valuation year . . . typically refers to the employer's remaining cost after employee contributions are taken into account."²⁷ This amount is calculated by TRS each year. For the 2020-21 fiscal year, it is estimated that this amount will be 10.41%²⁸.

On-Behalf Contributions to TRS

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2021, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of -\$32,061,500 in pension contributions from the State of Illinois. This amount is represented within the budget as an equal revenue and expenditure line item.

Introduction of Tier III Pension Program for TRS Members

One portion of recent legislation passed by the Illinois General Assembly that has not received a lot of news is the creation of a new Tier III pension benefit. On October 29, 2019, the Board of Trustees of TRS established the Teachers' Retirement System of the State of Illinois Supplemental Savings Plan. This new benefit will be available to current Tier II members. The Board of Education took action on February 22, 2021 to confirm its participation in the plan, as required by statute. It is important to note that guidance from TRS states that new pension system members will automatically be enrolled into Tier III, unless they opt into Tier II. Members will have a one-time, irrevocable opportunity to switch to Tier II.

What is the Tier III pension benefit?

Tier III is a "hybrid" retirement plan that is composed of two benefits:

- A small life-long defined benefit (DB) pension
 - Employees will contribute an amount no more than 6.2% of their salary (actual amount to be contributed will be determined on an annual basis by TRS based on the normal cost of benefits)
 - Prior to the 2020-21 year, the State will contribute 2% of each employee's salary to the system, and the Employer will contribute the remaining pension costs (0.58%)
 - Beginning with the 2021-22 year, the Employer will contribute 2.58% of each employee's salary to the system
- A defined contribution (DC) plan which is similar to a 403(b).
 - Employees will contribute a minimum of 4% of their salary
 - Employers will contribute a minimum of 2% of the employee's salary, but can contribute up to a maximum of 6%
 - Benefits from positive activity in the stock market, but carries risk
 - The DC plan is portable

²⁶ Teachers' Retirement System of the State of Illinois. (2017). Employer Bulletin 18-05: Employer Cost for Salaries Over Governor's Statutory Salary. Retrieved from: <https://www.trsil.org/sites/default/files/documents/1805.pdf>

²⁷ Institute for Illinois' Fiscal Sustainability. (2011). What Would it Mean to Shift More Illinois Teacher Pension Costs to School Districts? Retrieved from: <https://www.civicfed.org/iifs/blog/what-would-it-mean-shift-more-illinois-teacher-pension-costs-school-districts>

²⁸ Teachers' Retirement System of the State of Illinois. (2020). Contribution Rates and Earning Limitations. Retrieved from: <https://www.trsil.org/sites/default/files/documents/1805.pdf>

Tier III member's normal retirement age will be aligned with the Social Security eligibility date (as of today, 67 years). The final average salary calculations will be based on the member's average salary during the last 10 years of service. The initial pension calculation will be the final average salary multiplied by 1.25%. (Note: Tier II pensions are multiplied by 2.2%.) Once retired, members will receive an annual increase of one-half of the previous year's consumer price index, not compounded.

Employee Health Benefits

In an effort to monitor the cost of employee health benefit programs, and to review and consider plan design changes, Glenbrook High School District established a local Cost Containment Committee. The Cost Containment Committee is comprised of members from the Glenbrook Education Association (GEA), Glenbrook Educational Support Staff Association (GESSA), the Glenbrook Educational Support Paraprofessional Association (GESPA) and representatives from non-unionized support groups. The Cost Containment Committee meets several times each year and presents recommendations to the Board of Education for plan design changes on an annual basis.

The amount employees contribute towards health insurance premiums are based on Board Policy (for employees not represented by bargaining units), and the current bargaining agreement for each respective association. During the 2018-19 school year, the District transitioned its plan year to begin on January 1st, and end on December 31st. This provided greater consistency with IRS-driven benefit limits (e.g. flexible spending accounts) and will also provide better continuity for employee benefit awareness and education.

The District has maintained a purchasing cooperative relationship for health-related insurance products and services with other local high school districts through the Secondary School Cooperative Risk Management Program Health Pool (SSCRMP Health Pool). This relationship was formed in June 2006 by Districts 207, 214, and 225. Since that time, participating school districts have achieved monetary savings through volume discounts on health and life insurance products and services for a combined population of employees compared to the population of each individual district.

In September 2019, the Board of Education took action to confirm its membership in the SSCRMP Health Pool through the adoption of new pool bylaws. As the school district was planning to engage in an evaluation of its self-insurance plan during the 2020-21 school year, the Board desired the flexibility to withdraw from the pool if the evaluation supported such an action. As a result, the final terms of the pool's bylaws provide the ability for any member to withdraw from the pool by providing six months' notice prior to the end of any pool year through the passage of a resolution by my member's Board of Education.

After evaluating the findings of the evaluation of the school district's self-insurance plan, it was determined that membership in the SSCRMP Health Pool is no longer financially or logistically appropriate. As a result, the Board took action on May 18, 2020 to formally withdraw from the SSCRMP Health Pool at the conclusion of the 2020 plan year (December 31, 2020). The school district now maintains an independent relationship with several third-party administrators to manage its comprehensive employee health benefits program.

Purchased Services

The Illinois Program Accounting Manual (IPAM) defines purchased services as amounts paid for professional services rendered by personnel who are not on the district's payroll, and other services the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

Such services include expenditures for professional and technical services, such as consultants, legal services, and other service contracts (e.g. Beck's Bookstore; First Student; Xerox professional services).

Supplies and Materials

The Illinois Program Accounting Manual (IPAM) defines supplies and materials as amounts paid for material items of an expenditure nature that are consumed, worn out, or deteriorated in use; or items that

lose their identity through fabrication or incorporation into different or more complex units or substances.

Such supplies materials include expenditures for all instructional and operational purposes. Included in this category are utilities, consumable supplies, electronic resources, and instructional or testing materials.

Capital Outlay

Depending on the value of an individual asset, a purchase may need to be recorded and charged to a capital outlay expenditure account. Purchases charged to a capital outlay account are considered capital assets of the Districts and are included on the District's annual financial statements. Each capital asset is assigned to an appropriate depreciation schedule as defined by 23 Illinois Administrative Code 100.60, and its value depreciated on an annual basis as appropriate.

The Board of Education updated its capitalization threshold through Board action on June 26, 2017. The current threshold defines capital assets as those assets with:

- An individual cost of more than \$5,000, and
- An estimated useful life of at least 5 years,
- Unless otherwise required by State or Federal guidelines.

Purchases that are most likely to be charged to a capital outlay account include: building improvements, site improvements, architect services, construction management, capitalized equipment, and vehicles.

Dues, Fees, and Other

Includes expenditures for dues/fees and other miscellaneous expenditures not otherwise classified as salaries, benefits, purchased services, supplies and materials, capital outlay, and non-capital outlay.

Tuition

Represents the district's payments to outside agencies for special education tuition. Outside agencies can include public schools as well as private day and/or residential facilities.

Other Uses - Transfers

From time to time, the District will need to transfer funds from one fund to another. A transfer will typically take place when one fund does not have sufficient combined revenue and fund balance to meet its current year expenditures. A transfer may be temporary, in the form of a loan from one fund to another, or permanent.

Contingency

A contingency is defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the reduction of a liability or the loss or impairment of an asset or the incurrence of a liability.

In consultation with the Finance Committee, the contingency budget has been slowly phased-out over the past four years. For 2021-22, no contingency budget has been allocated. Should an unbudgeted expense be incurred, it will be absorbed into the current budget and/or be addressed with the Board of Education through a possible use of fund balance (e.g. Allstate settlement).

Non-Capitalized Outlay

Expenditures for items that would otherwise be classified as capital assets except that they cost less than the capitalization threshold.

Post-Retirement Benefits

Expenditures related to terminated or retiring employees including compensation for unused sick or vacation days and post-employment insurance benefits.

FY 2021-22

5-Year Financial Forecast

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Financial Forecast Model

During the fall of 2017, the Business Services team partnered with Forecast5 Analytics to implement a financial forecast tool, 5Cast. This tool has been widely adopted by school districts and other municipal organizations throughout our region. A primary reason for the high adoption rate is the solution’s overall toolset, comprehensive reporting suite, and ability to develop multiple ‘what-if’ scenarios to predict the impact of different local, state, and federal conditions. As part of Forecast5’s commitment to projection integrity, their product 5Cast references several data sources to develop a projection, including:

- Audited, historical budget performance and fund balances from the Annual Financial Report;
- Current year budget as stated on the ISBE Budget Form;
- Current and future year tax extension as stated on the Cook County Levy Report;
- General ledger data including budgeted and actual account activity;
- Calculated revenue and salary/benefit expenditures based on District-defined values entered into 5Cast’s calculators; and
- Revenue and expenditures projections based on District-defined values.

In an effort to develop a working 5Cast projection model for review by the Board, we utilized a set of assumptions. These assumptions are similar to those which have been historically utilized by the District, with some modifications due to actual budget performance, and trend analysis. The assumptions utilized are outlined below.

Revenue Assumptions

The following assumptions were utilized for the 5-year financial forecast presented:

| Assumption | 2021-22 Model |
|---|--|
| Property Tax Revenue | 52% of “Current Year” Levy 48% of “Prior Year” Levy 97.5% Collection Rate CPI of 2.3% for LY2020 CPI of 1.4% for LY2021 CPI of 1.5% for LY2022+ \$40,000,000 New EAV Growth for LY2020, 2021, 2023, 2024, and 2025 \$542,000,000 New EAV Growth for LY2022 (The Glen) |
| Make-Whole Payments | Enrollment-Based Payment for 2020-21 Disbursed in January 2022 Enrollment-Based Payment for 2021-22 Disbursed in December 2022 Elimination of the Make-Whole Payment in FY2023-24+ |
| Corporate Personal Property Replacement Tax (CPPRT) | Illinois Department of Revenue Projection for 2020-21 |
| Interest Income | 50% of Budgeted Amounts for 2020-21 |
| Student Fees | Budgeted Amounts for 2020-21 |
| Evidence-Based Funding Formula | Budgeted Amounts for 2020-21 |
| State and Federal Categorical Grants | Budgeted Amounts for 2020-21 |
| Debt Service | Debt Book Values |

5-Year Financial Forecast



Expenditure Assumptions

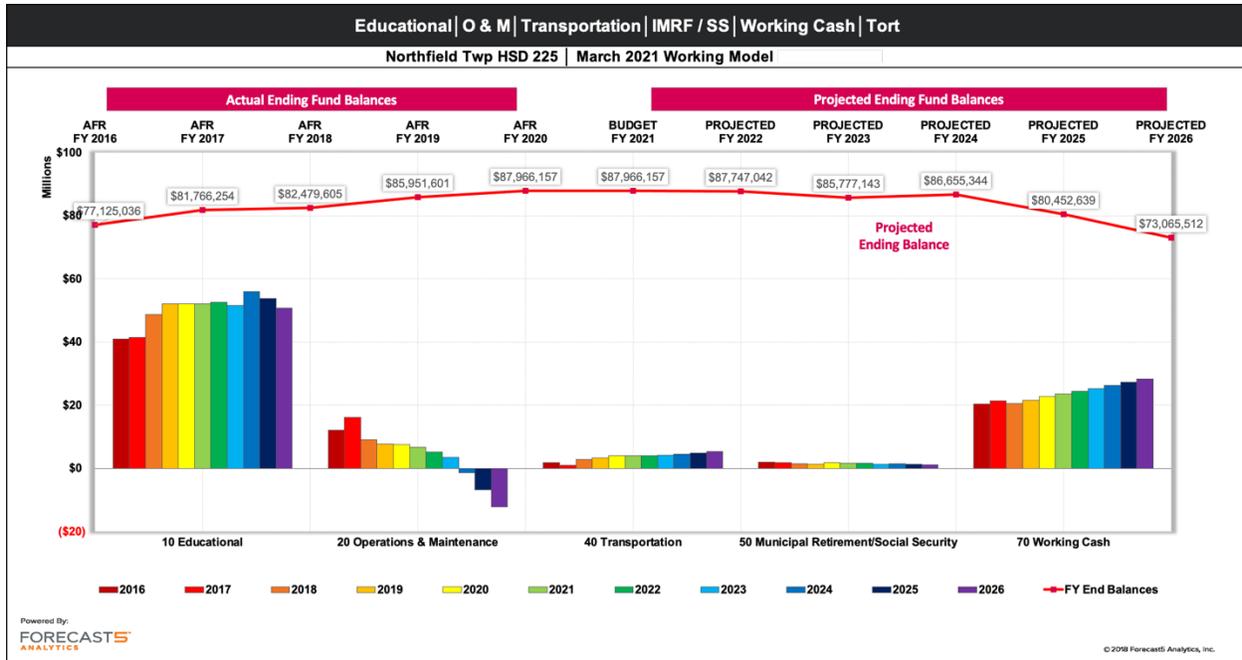
The following assumptions were utilized for the 5-year financial forecast presented:

| Assumption | 2021-22 Model |
|---|--|
| Staffing Projections | Implementation of Teacher Staffing Formula and GEA Contractual Commitments for the 2021-22 School Year |
| Salaries and FICA / Medicare (Increase w/ Lane and Step) | Zero-Based Budget Calculation for All Employee Groups for 2021-22 3.75% for Teachers for 2021-22+ 3.75% for Non-Licensed Personnel for 2021-22+ 3.50% for Administrators for 2021-22+ 2.00% for Extra Duty for 2021-22+ 2.00% for Licensed Substitutes for 2021-22+ |
| Employer IMRF | 10% |
| Health Benefits | 5.0% for Medical / Dental for 2021-22+ 0% for Life / LTD for 2021-22+ |
| Retirement Contributions and Lane Changes | \$100,000 for Teacher Lane Changes \$50,000 for Retirement Contributions |
| Non-Personnel Expenditures | No Change; Assumed Ongoing Budget Reduction Activities to Maintain 2020-21 Expenditure Levels |
| Dues, Fees, and Other | No Change; Assumed Ongoing Budget Reduction Activities to Maintain 2020-21 Expenditure Levels |
| Capital Projects (Allocation of Make-Whole Payments or Transfers from Operating Funds to the Capital Projects Fund) | \$1,500,000 for 2021-22+ |

5-Year Financial Forecast

5-Year Financial Forecast

It should be noted that final expenditures for the 2020-21 fiscal year and the final budget for 2021-22 has not been fully incorporated in the forecast presented below. The District's 5-year financial forecast will be updated after the audit has been finalized for the fiscal year ended June 30, 2021, and any closing entries have been recorded for the prior fiscal year.



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FY 2021-22

Operating Fund

FY2021-22 Final Budget - Operating Funds Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|----------------------------------|-----|--------------------------------|------------------------|------------------------|-------------------------|----------------|
| 10 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 52,514,966.00 | 52,494,075.70 | 54,203,035.00 | 103.26% |
| 10 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 49,251,932.00 | 49,296,452.58 | 49,342,772.00 | 100.09% |
| 10 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -1,100,000.00 | -1,096,697.57 | -1,600,000.00 | 145.89% |
| 20 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 2,136,883.00 | 2,586,056.35 | 2,410,200.00 | 93.20% |
| 20 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 2,003,076.00 | 2,004,886.76 | 2,647,605.00 | 132.06% |
| 20 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -61,420.00 | -64,773.18 | -65,000.00 | 100.35% |
| 40 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 1,068,442.00 | 755,938.00 | 794,281.00 | 105.07% |
| 40 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 964,080.00 | 1,003,928.41 | 723,060.00 | 72.02% |
| 40 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -31,000.00 | -32,381.17 | -30,000.00 | 92.65% |
| 50 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 801,331.00 | 501,468.16 | 529,521.00 | 105.59% |
| 50 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 723,060.00 | 751,461.23 | 482,040.00 | 64.15% |
| 50 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -37,500.00 | -24,264.55 | -25,000.00 | 103.03% |
| 51 R 100 1151 0000 00 000000 | Y | Gen Taxes: Current Year | 961,597.00 | 921,957.67 | 953,138.00 | 103.38% |
| 51 R 100 1152 0000 00 000000 | Y | Gen Taxes: Prior Year | 882,634.00 | 902,941.58 | 867,672.00 | 96.09% |
| 51 R 100 1153 0000 00 000000 | Y | Gen Taxes: Prior Years | -41,860.00 | -29,143.22 | -30,000.00 | 102.94% |
| 70 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 454,088.00 | 112,688.59 | 132,380.00 | 117.47% |
| 70 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 409,734.00 | 427,709.18 | 120,510.00 | 28.18% |
| 70 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -20,000.00 | -13,762.13 | -15,000.00 | 108.99% |
| Property Taxes | | | \$110,880,043.0 | \$110,498,542.3 | \$111,441,214.00 | 100.85% |
| 10 R 100 1292 0000 00 000000 | Y | The Glen Make-Whole Payments | 5,341,316.00 | 3,841,315.10 | 5,691,740.00 | 148.17% |
| 20 R 100 1230 0000 00 000000 | Y | Corporate Pers Prop Repl Taxes | 2,903,177.00 | 2,903,177.77 | 2,018,204.00 | 69.52% |
| 20 R 100 1292 0000 00 000000 | Y | The Glen Make-Whole Payments | 3,336,588.00 | 3,336,587.24 | 3,336,588.00 | 100.00% |
| 50 R 100 1230 0000 00 000000 | Y | Corporate Pers Prop Repl Taxes | 63,797.00 | 63,797.00 | 687,688.00 | 1,077.93% |
| 51 R 100 1230 0000 00 000000 | Y | Corporate Pers Prop Repl Taxes | 467,256.00 | 467,256.00 | 728,338.00 | 155.88% |
| Payments in Lieu of Taxes | | | \$12,112,134.00 | \$10,612,133.11 | \$12,462,558.00 | 117.44% |
| 10 R 100 1311 0000 00 000000 | Y | Regular Tuition | 0.00 | 2,568.88 | 0.00 | 0.00% |
| 10 R 100 1321 0000 00 000000 | Y | Summer School Tuition | 300,000.00 | 515,327.00 | 500,000.00 | 97.03% |
| Tuition and Program Fees | | | \$300,000.00 | \$517,895.88 | \$500,000.00 | 96.54% |
| 40 R 100 1411 0000 00 002550 | Y | Transportation Fees | 115,000.00 | 120,732.14 | 400,000.00 | 331.31% |
| Transportation Fees | | | \$115,000.00 | \$120,732.14 | \$400,000.00 | 331.31% |
| 10 R 100 1510 0000 00 000000 | Y | Interest Income | 629,560.00 | 835,092.87 | 250,000.00 | 29.94% |
| 20 R 100 1510 0000 00 000000 | Y | Interest Income | 125,000.00 | 133,701.70 | 50,000.00 | 37.40% |
| 40 R 100 1510 0000 00 000000 | Y | Interest Income | 10,000.00 | 58,955.58 | 10,000.00 | 16.96% |
| 50 R 100 1510 0000 00 000000 | Y | Interest Income | 2,500.00 | 33,439.36 | 1,500.00 | 4.49% |
| 51 R 100 1510 0000 00 000000 | Y | Interest Income | 2,000.00 | 2,000.00 | 500.00 | 25.00% |
| 70 R 100 1510 0000 00 000000 | Y | Interest Income | 0.00 | 52,966.50 | 0.00 | 0.00% |
| Interest | | | \$769,060.00 | \$1,116,156.01 | \$312,000.00 | 27.95% |
| 10 R 100 1719 0000 00 005825 | Y | Drama Productions Admissions | 80,000.00 | 5,918.93 | 87,125.00 | 1,471.97% |

FY2021-22 Final Budget - Operating Funds Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|---------------------------------|-----|--------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 10 R 100 1720 0000 00 000000 | Y | Student Registration Fees | 115,000.00 | 115,955.85 | 1,350,000.00 | 1,164.24% |
| 10 R 100 1720 0000 00 001050 | Y | Student PE Uniform/Equipment | 0.00 | 0.00 | 0.00 | |
| 10 R 100 1720 0000 00 001162 | Y | Summer Service Learning Fees | 25,000.00 | 22,000.00 | 25,000.00 | 113.64% |
| 10 R 100 1725 0000 00 000000 | Y | Chromebook Fee | 435,000.00 | 457,481.65 | 450,000.00 | 98.36% |
| 10 R 100 1726 0000 00 000000 | Y | Student ID Replacement Fees | 0.00 | 60.00 | 0.00 | 0.00% |
| 10 R 100 1730 0000 00 002573 | Y | Instructional Materials Fee | 0.00 | 0.00 | 0.00 | |
| 10 R 100 1735 0000 00 002573 | Y | Replacement Materials Fee | 0.00 | 0.00 | 0.00 | |
| 10 R 100 1790 0000 00 002210 | Y | Glenbrook University | 0.00 | 0.00 | 2,000.00 | |
| 10 R 200 1711 0000 00 000000 | Y | GBN Athletics Admissions | 5,000.00 | 4,800.00 | 5,000.00 | 104.17% |
| 10 R 200 1720 0000 00 001435 | Y | GBN PreSchool Fees | 0.00 | -200.00 | 25,000.00 | -12,500.00% |
| 10 R 200 1720 0000 00 002230 | Y | Student Fees - Testing | 225,436.00 | 122,434.45 | 147,000.00 | 120.06% |
| 10 R 200 1720 0000 00 005400 | Y | GBN Summer Athletic Camp | 150,000.00 | 279,194.59 | 250,000.00 | 89.54% |
| 10 R 300 1711 0000 00 000000 | Y | GBS Athletics Admissions | 5,000.00 | 3,184.00 | 5,000.00 | 157.04% |
| 10 R 300 1720 0000 00 001435 | Y | GBS PreSchool Fees | 0.00 | 350.00 | 25,000.00 | 7,142.86% |
| 10 R 300 1720 0000 00 002230 | Y | Student Fees - Testing | 331,185.00 | 246,167.23 | 278,250.00 | 113.03% |
| 10 R 300 1720 0000 00 005400 | Y | GBS Summer Athletic Camp | 150,000.00 | 234,210.00 | 250,000.00 | 106.74% |
| 15 R 200 1711 0000 00 005505 | Y | GBQ Home Swim Meets | 0.00 | 0.00 | 0.00 | |
| 15 R 950 1720 0000 00 005505 | Y | Glenbrook Aquatics Swim Fee | 0.00 | 0.00 | 169,523.00 | |
| 15 R 950 1720 0000 00 005510 | Y | GBQ Swim America Fee | 0.00 | 0.00 | 25,900.00 | |
| 15 R 950 1720 0000 00 005515 | Y | Glenbrook Aquatics Diving Fee | 0.00 | 0.00 | 29,147.00 | |
| 15 R 950 1720 0000 00 005520 | Y | Glenbrook Aquatics Water Polo | 0.00 | 0.00 | 5,383.00 | |
| 15 R 950 1720 0000 00 005530 | Y | GCS 10U/Wonder/Mighty Fee | 0.00 | 0.00 | 72,703.00 | |
| 15 R 950 1720 0000 00 005540 | Y | GCS 12U/Energy Fee | 0.00 | 0.00 | 68,409.00 | |
| 15 R 950 1720 0000 00 005550 | Y | QQ14UFEE | 0.00 | 0.00 | 76,916.00 | |
| 15 R 950 1720 0000 00 005560 | Y | GCS Senior/Respect Fee | 0.00 | 0.00 | 80,785.00 | |
| 20 R 200 1721 0000 00 000000 | Y | GBN Parking Fees | 100,000.00 | 100,906.17 | 200,000.00 | 198.20% |
| 20 R 300 1721 0000 00 000000 | Y | GBS Parking Fees | 100,000.00 | 90,711.34 | 200,000.00 | 220.48% |
| 95 R 200 1711 0000 00 005505 | Y | GBQ Home Swim Meets | 20,000.00 | 10,152.50 | 0.00 | 0.00% |
| 95 R 950 1720 0000 00 005505 | Y | Glenbrook Aquatics Swim Fee | 527,450.00 | 439,729.67 | 0.00 | 0.00% |
| 95 R 950 1720 0000 00 005515 | Y | Glenbrook Aquatics Diving Fee | 1,125.00 | -1,125.00 | 0.00 | 0.00% |
| Student and Program Fees | | | \$2,270,196.00 | \$2,131,931.38 | \$3,828,141.00 | 179.56% |
| 10 R 200 1890 0000 00 000000 | Y | GBN Sales Tax Receipts | 0.00 | 21.95 | 0.00 | 0.00% |
| 10 R 300 1890 0000 00 000000 | Y | GBS Sales Tax Receipts | 0.00 | 101.67 | 0.00 | 0.00% |
| Bookstore Receipts | | | \$0.00 | \$123.62 | \$0.00 | 0.00% |
| 10 R 100 1910 0000 00 002560 | Y | Facility Rental - Quest Food | 0.00 | 0.00 | 300,000.00 | |
| 10 R 100 1920 0000 00 000000 | Y | Donations from Private Sources | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| 10 R 100 1940 0000 00 000000 | Y | Township Services | 33,085.00 | 33,085.00 | 35,000.00 | 105.79% |
| 10 R 100 1941 0000 00 000000 | Y | Intergov Bandwidth Agmnt | 40,000.00 | 66,721.08 | 60,000.00 | 89.93% |
| 10 R 100 1950 0000 00 000000 | Y | Refund of Prior Year Exp | 40,000.00 | 657,214.45 | 40,000.00 | 6.09% |
| 10 R 100 1954 0000 00 000000 | Y | PCard Rebates | 40,000.00 | 61,989.15 | 65,000.00 | 104.86% |
| 10 R 100 1955 0000 00 000000 | Y | Rebates | 100,000.00 | 221,397.97 | 100,000.00 | 45.17% |

FY2021-22 Final Budget - Operating Funds Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|-----------------------------------|-----|--------------------------------|------------------------|--------------------------|------------------------|-----------------|
| 10 R 100 1980 0000 00 000000 | Y | Vending Sales | 30,000.00 | 29,836.88 | 30,000.00 | 100.55% |
| 10 R 100 1999 0000 00 000000 | Y | Other Misc Local Revenue | 10,000.00 | 22,668.12 | 10,000.00 | 44.11% |
| 10 R 200 1970 0000 00 000000 | Y | GBN Driver Education Fee | 40,000.00 | 44,646.00 | 40,000.00 | 89.59% |
| 10 R 300 1970 0000 00 000000 | Y | GBS Driver Education Fee | 30,000.00 | 27,035.00 | 28,000.00 | 103.57% |
| 20 R 100 1910 0000 00 000000 | Y | GBA Rental of Facilities | 0.00 | 300.00 | 150.00 | 50.00% |
| 20 R 100 1950 0000 00 000000 | Y | Refund of Prior Year Exp | 15,000.00 | 16,398.28 | 15,000.00 | 91.47% |
| 20 R 100 1955 0000 00 000000 | Y | Rebates | 665.00 | 613.19 | 0.00 | 0.00% |
| 20 R 100 1956 0000 00 000000 | Y | Energy Rebates | 20,000.00 | 41,419.67 | 30,000.00 | 72.43% |
| 20 R 200 1910 0000 00 000000 | Y | GBN Rental of Facilities | 0.00 | 5,832.40 | 20,000.00 | 342.91% |
| 20 R 300 1910 0000 00 000000 | Y | GBS Rental of Facilities | 2,000.00 | 1,717.20 | 20,000.00 | 1,164.69% |
| 40 R 100 1950 0000 00 000000 | Y | Refund of Prior Year Exp | 0.00 | 2.50 | 0.00 | 0.00% |
| 95 R 100 1950 0000 00 000000 | Y | Refund of Prior Year Exp | 0.00 | 93.93 | 0.00 | 0.00% |
| 95 R 200 1920 0000 00 000000 | Y | Donations From Private Sources | 35,000.00 | 31,184.83 | 0.00 | 0.00% |
| Other Local Income | | | \$455,750.00 | \$1,282,155.65 | \$793,150.00 | 61.86% |
| 10 R 100 3001 0000 00 000000 | Y | Evidence Based Funding Formula | 3,364,000.00 | 3,369,706.50 | 3,364,000.00 | 99.83% |
| General State Aid | | | \$3,364,000.00 | \$3,369,706.50 | \$3,364,000.00 | 99.83% |
| 10 R 100 3100 0000 00 000000 | Y | SpEd: Private Facility Tuition | 225,000.00 | 308,265.56 | 225,000.00 | 72.99% |
| 10 R 100 3120 0000 00 000000 | Y | SpEd: Orphanage Individual | 60,000.00 | 47,779.55 | 60,000.00 | 125.58% |
| 10 R 100 3130 0000 00 000000 | Y | SpEd: Orphanage Summer | 0.00 | 14,670.00 | 0.00 | 0.00% |
| State Categorical Grants | | | \$285,000.00 | \$370,715.11 | \$285,000.00 | 76.88% |
| 10 R 100 3220 0000 00 000000 | Y | CTE - Secondary Program | 111,959.00 | 123,479.85 | 0.00 | 0.00% |
| 10 R 100 3298 0000 00 000000 | Y | CTEI - Elementary STEM Grant | 9,120.00 | 6,840.00 | 0.00 | 0.00% |
| State Categorical Grants | | | \$121,079.00 | \$130,319.85 | \$0.00 | 0.00% |
| 10 R 100 3370 0000 00 000000 | Y | Driver Education | 35,000.00 | 72,573.81 | 35,000.00 | 48.23% |
| State Categorical Grants | | | \$35,000.00 | \$72,573.81 | \$35,000.00 | 48.23% |
| 40 R 100 3510 0000 00 000000 | Y | Transportation - Special | 650,000.00 | 839,838.17 | 950,000.00 | 113.12% |
| State Categorical Grants | | | \$650,000.00 | \$839,838.17 | \$950,000.00 | 113.12% |
| 10 R 100 3995 0000 00 000000 | Y | Library Per Capita Grant | 7,698.00 | 8,395.00 | 697.00 | 8.30% |
| 10 R 100 3998 0000 00 000000 | Y | Reserved for On-Behalf | 135,395,220.00 | -32,864,668.00 | 35,000,000.00 | -106.50% |
| State Categorical Grants | | | \$135,402,918.0 | (\$32,856,273.00) | \$35,000,697.00 | -106.53% |
| 10 R 100 4090 0000 00 000000 | Y | Drug Free Communities | 125,170.00 | 108,249.65 | 125,000.00 | 115.47% |
| Federal Categorical Grants | | | \$125,170.00 | \$108,249.65 | \$125,000.00 | 115.47% |
| 10 R 100 4225 0000 00 000000 | Y | Summer Food Service Program | 45,950.00 | 1,801,064.76 | 45,950.00 | 2.55% |

FY2021-22 Final Budget - Operating Funds Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|------------------------------|-----|------------------------------------|------------------------|------------------------|-------------------------|----------------|
| | | 42-- | \$45,950.00 | \$1,801,064.76 | \$45,950.00 | 2.55% |
| 10 R 100 4300 0000 00 000000 | Y | Title I: Low Income | 314,440.00 | 379,310.00 | 334,516.00 | 88.19% |
| | | Federal Categorical Grants | \$314,440.00 | \$379,310.00 | \$334,516.00 | 88.19% |
| 10 R 100 4400 0000 00 000000 | Y | Title IV: Student Support & | 19,617.00 | 11,912.00 | 22,517.00 | 189.03% |
| | | Federal Categorical Grants | \$19,617.00 | \$11,912.00 | \$22,517.00 | 189.03% |
| 10 R 100 4620 0000 00 000000 | Y | Fed SpEd - IDEA Flow Through | 1,588,307.00 | 1,553,848.00 | 892,712.00 | 57.45% |
| 10 R 100 4625 0000 00 000000 | Y | Fed SpEd - IDEA Room & Board | 1,000,000.00 | 1,560,943.45 | 1,000,000.00 | 64.06% |
| | | Federal Categorical Grants | \$2,588,307.00 | \$3,114,791.45 | \$1,892,712.00 | 60.77% |
| 10 R 100 4745 0000 00 000000 | Y | 4770 / CTE - Perkins - Title III E | 63,544.00 | 76,555.62 | 0.00 | 0.00% |
| | | Federal Categorical Grants | \$63,544.00 | \$76,555.62 | \$0.00 | 0.00% |
| 10 R 100 4909 0000 00 000000 | Y | Title III - English Language | 15,415.00 | 19,653.00 | 0.00 | 0.00% |
| 10 R 100 4932 0000 00 000000 | Y | Title II: Teacher Quality | 75,504.00 | 73,969.00 | 73,189.00 | 98.95% |
| 10 R 100 4951 0000 00 000000 | Y | Div Rehab Svcs DHS (Step) | 150,000.00 | 305,053.48 | 150,000.00 | 49.17% |
| 10 R 100 4991 0000 00 000000 | Y | Medicaid Matching Funds - Adm | 100,000.00 | 174,395.19 | 100,000.00 | 57.34% |
| 10 R 100 4992 0000 00 000000 | Y | Medicaid Matching Funds - Fee | 200,000.00 | 69,027.46 | 10,000.00 | 14.49% |
| 10 R 100 4998 0000 00 000000 | Y | ESSER - Elem & Secondary | 1,063,179.00 | 0.00 | 0.00 | |
| 10 R 100 4999 0000 00 000000 | Y | Other Misc Federal Revenue | 0.00 | -0.46 | 0.00 | 0.00% |
| | | Federal Categorical Grants | \$1,604,098.00 | \$642,097.67 | \$333,189.00 | 51.89% |
| 10 R 100 7110 0000 00 000000 | Y | Abatement of the Working Cash | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00% |
| 40 R 100 7110 0000 00 000000 | Y | Abatement of the Working Cash | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00% |
| | | Other Sources of Funds | \$3,000,000.00 | \$3,000,000.00 | \$0.00 | 0.00% |
| 10 R 100 7310 0000 00 000000 | Y | Sale of Equipment - Capitalized | 0.00 | 0.00 | 0.00 | |
| 10 R 100 7320 0000 00 000000 | Y | Sale of Equipment - | 17,850.00 | 27,500.00 | 10,000.00 | 36.36% |
| | | Other Sources of Funds | \$17,850.00 | \$27,500.00 | \$10,000.00 | 36.36% |
| Grand Revenue Totals | | | \$274,539,156.0 | \$107,368,031.7 | \$172,135,644.00 | 160.32% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---------------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 001000 - General Instruction | | | | |
| 1--- Salaries | 1,403,312.00 | 1,263,232.72 | 1,570,789.00 | 124.35% |
| 2--- Benefits | 144,014.00 | 140,162.36 | 223,497.00 | 159.46% |
| 3--- Purchased Services | 106,000.00 | 60,992.45 | 97,000.00 | 159.04% |
| 4--- Supplies/Materials | 39,600.00 | 39,352.47 | 34,000.00 | 86.40% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 19,250.00 | 5,830.29 | 19,250.00 | 330.17% |
| 7--- Non-Capitalized Outlay | 0.00 | 75,688.63 | 50,000.00 | 66.06% |
| General Instruction Totals | \$1,712,176.00 | \$1,585,258.92 | \$1,994,536.00 | 125.82% |
| 001001 - Financial Aid | | | | |
| 3--- Purchased Services | 2,262,520.00 | 2,329,637.08 | 2,423,000.00 | 104.01% |
| Financial Aid Totals | \$2,262,520.00 | \$2,329,637.08 | \$2,423,000.00 | 104.01% |
| 001005 - Visual Arts | | | | |
| 1--- Salaries | 796,401.00 | 796,400.09 | 756,075.00 | 94.94% |
| 2--- Benefits | 104,257.00 | 104,413.49 | 105,801.00 | 101.33% |
| 3--- Purchased Services | 6,400.00 | 2,783.99 | 6,120.00 | 219.83% |
| 4--- Supplies/Materials | 50,825.00 | 40,624.96 | 49,470.00 | 121.77% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 1,300.00 | 375.00 | 1,800.00 | 480.00% |
| 7--- Non-Capitalized Outlay | 500.00 | 7,176.95 | 1,870.00 | 26.06% |
| Visual Arts Totals | \$959,683.00 | \$951,774.48 | \$921,136.00 | 96.78% |
| 001010 - Drama Instruction | | | | |
| 1--- Salaries | 80,944.00 | 80,940.91 | 70,259.00 | 86.80% |
| 2--- Benefits | 10,835.00 | 10,735.08 | 8,888.00 | 82.79% |
| 3--- Purchased Services | 50.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 1,450.00 | 509.26 | 1,000.00 | 196.36% |
| 6--- Dues/Fees/Other | 0.00 | 129.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Drama Instruction Totals | \$93,279.00 | \$92,314.25 | \$80,147.00 | 86.82% |
| 001015 - Driver Education | | | | |
| 1--- Salaries | 740,191.00 | 753,151.96 | 722,252.00 | 95.90% |
| 2--- Benefits | 113,312.00 | 113,681.02 | 105,901.00 | 93.16% |
| 3--- Purchased Services | 5,500.00 | -585.38 | 5,500.00 | -939.56% |
| 4--- Supplies/Materials | 3,600.00 | 1,704.14 | 3,600.00 | 211.25% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 360.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Driver Education Totals | \$862,603.00 | \$868,311.74 | \$837,253.00 | 96.42% |
| 001020 - English | | | | |
| 1--- Salaries | 5,090,665.00 | 5,092,975.23 | 5,315,226.00 | 104.36% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 001020 - English | | | | |
| 2--- Benefits | 814,720.00 | 815,882.33 | 791,336.00 | 96.99% |
| 3--- Purchased Services | 17,775.00 | 1,322.50 | 12,775.00 | 965.97% |
| 4--- Supplies/Materials | 16,625.00 | 8,866.83 | 13,025.00 | 146.90% |
| 6--- Dues/Fees/Other | 0.00 | 20.01 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 2,880.00 | 3,974.68 | 1,680.00 | 42.27% |
| English Totals | \$5,942,665.00 | \$5,923,041.58 | \$6,134,042.00 | 103.56% |
| 001025 - Evening HS Instruction | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Evening HS Instruction Totals | \$0.00 | \$0.00 | \$0.00 | |
| 001030 - World Language | | | | |
| 1--- Salaries | 4,370,155.00 | 4,375,892.30 | 4,257,546.00 | 97.30% |
| 2--- Benefits | 734,675.00 | 735,669.60 | 703,331.00 | 95.60% |
| 3--- Purchased Services | 12,750.00 | 3,947.00 | 19,550.00 | 495.31% |
| 4--- Supplies/Materials | 21,900.00 | 12,793.00 | 19,400.00 | 151.65% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 1,500.00 | 118.75 | 1,500.00 | 1,263.16% |
| 7--- Non-Capitalized Outlay | 1,929.00 | 1,634.32 | 650.00 | 39.77% |
| World Language Totals | \$5,142,909.00 | \$5,130,054.97 | \$5,001,977.00 | 97.50% |
| 001035 - Health Education | | | | |
| 1--- Salaries | 607,957.00 | 607,954.20 | 617,463.00 | 101.56% |
| 2--- Benefits | 73,052.00 | 73,075.50 | 72,477.00 | 99.18% |
| 3--- Purchased Services | 2,000.00 | 0.00 | 2,000.00 | |
| 4--- Supplies/Materials | 11,350.00 | 2,773.15 | 10,850.00 | 391.25% |
| 6--- Dues/Fees/Other | 0.00 | 20.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 49,131.20 | 0.00 | 0.00% |
| Health Education Totals | \$694,359.00 | \$732,954.05 | \$702,790.00 | 95.88% |
| 001040 - Mathematics | | | | |
| 1--- Salaries | 5,728,467.00 | 5,740,904.98 | 5,971,609.00 | 104.02% |
| 2--- Benefits | 932,977.00 | 941,930.58 | 996,044.00 | 105.74% |
| 3--- Purchased Services | 13,400.00 | 6,697.28 | 13,600.00 | 203.07% |
| 4--- Supplies/Materials | 24,100.00 | 20,956.95 | 23,000.00 | 109.75% |
| 6--- Dues/Fees/Other | 1,875.00 | 507.00 | 1,625.00 | 320.51% |
| 7--- Non-Capitalized Outlay | 57,500.00 | 64,247.74 | 3,215.00 | 5.00% |
| Mathematics Totals | \$6,758,319.00 | \$6,775,244.53 | \$7,009,093.00 | 103.45% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---------------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 001045 - Music/Performing Arts | | | | |
| 1--- Salaries | 775,495.00 | 775,737.69 | 716,845.00 | 92.41% |
| 2--- Benefits | 136,187.00 | 134,723.29 | 113,635.00 | 84.35% |
| 3--- Purchased Services | 56,600.00 | 20,049.70 | 70,740.00 | 352.82% |
| 4--- Supplies/Materials | 47,520.00 | 22,772.79 | 49,450.00 | 217.15% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 7,150.00 | 3,307.65 | 7,100.00 | 214.65% |
| 7--- Non-Capitalized Outlay | 6,600.00 | 16,544.89 | 0.00 | 0.00% |
| Music/Performing Arts Totals | \$1,029,552.00 | \$973,136.01 | \$957,770.00 | 98.42% |
| 001050 - Physical Education | | | | |
| 1--- Salaries | 3,689,625.00 | 3,698,657.81 | 3,642,745.00 | 98.49% |
| 2--- Benefits | 581,545.00 | 580,974.48 | 615,477.00 | 105.94% |
| 3--- Purchased Services | 34,300.00 | 12,953.98 | 65,300.00 | 504.09% |
| 4--- Supplies/Materials | 28,100.00 | 18,363.00 | 24,100.00 | 131.24% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 600.00 | 3,370.00 | 600.00 | 17.80% |
| 7--- Non-Capitalized Outlay | 3,700.00 | 94,533.84 | 3,700.00 | 3.91% |
| Physical Education Totals | \$4,337,870.00 | \$4,408,853.11 | \$4,351,922.00 | 98.71% |
| 001055 - Science | | | | |
| 1--- Salaries | 5,522,916.00 | 5,513,693.92 | 5,739,463.00 | 104.09% |
| 2--- Benefits | 857,004.00 | 864,442.49 | 869,039.00 | 100.53% |
| 3--- Purchased Services | 37,250.00 | 38,145.00 | 23,400.00 | 61.34% |
| 4--- Supplies/Materials | 140,100.00 | 75,263.32 | 141,300.00 | 187.74% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 875.00 | 720.46 | 875.00 | 121.45% |
| 7--- Non-Capitalized Outlay | 5,000.00 | 5,143.64 | 0.00 | 0.00% |
| Science Totals | \$6,563,145.00 | \$6,497,408.83 | \$6,774,077.00 | 104.26% |
| 001057 - STEM | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 14,300.00 | 11,332.25 | 15,000.00 | 132.37% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| STEM Totals | \$14,300.00 | \$11,332.25 | \$15,000.00 | 132.37% |
| 001060 - Social Studies | | | | |
| 1--- Salaries | 4,739,595.00 | 4,738,985.22 | 4,618,746.00 | 97.46% |
| 2--- Benefits | 652,106.00 | 652,046.02 | 594,709.00 | 91.21% |
| 3--- Purchased Services | 18,175.00 | 14,054.50 | 16,175.00 | 115.09% |
| 4--- Supplies/Materials | 18,700.00 | 8,702.34 | 17,700.00 | 203.39% |
| 6--- Dues/Fees/Other | 2,000.00 | 457.16 | 1,650.00 | 360.92% |
| 7--- Non-Capitalized Outlay | 0.00 | 1,350.06 | 1,000.00 | 74.07% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 001060 - Social Studies | | | | |
| Social Studies Totals | \$5,430,576.00 | \$5,415,595.30 | \$5,249,980.00 | 96.94% |
| 001065 - Team | | | | |
| 1--- Salaries | 921,532.00 | 921,530.77 | 772,361.00 | 83.81% |
| 2--- Benefits | 160,083.00 | 159,261.40 | 114,831.00 | 72.10% |
| Team Totals | \$1,081,615.00 | \$1,080,792.17 | \$887,192.00 | 82.09% |
| 001150 - Reading Improvement | | | | |
| 1--- Salaries | 246,246.00 | 246,244.06 | 318,631.00 | 129.40% |
| 2--- Benefits | 45,611.00 | 45,740.73 | 42,472.00 | 92.85% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 6,800.00 | 665.25 | 650.00 | 97.71% |
| Reading Improvement Totals | \$298,657.00 | \$292,650.04 | \$361,753.00 | 123.61% |
| 001152 - Academic Resource Center | | | | |
| 1--- Salaries | 187,621.00 | 187,619.88 | 198,044.00 | 105.56% |
| 2--- Benefits | 24,997.00 | 24,957.15 | 24,301.00 | 97.37% |
| 3--- Purchased Services | 300.00 | 0.00 | 300.00 | |
| 4--- Supplies/Materials | 4,100.00 | 3,183.07 | 4,500.00 | 141.37% |
| Academic Resource Center Totals | \$217,018.00 | \$215,760.10 | \$227,145.00 | 105.28% |
| 001155 - Titan Learning Center | | | | |
| 1--- Salaries | 127,196.00 | 127,194.80 | 132,333.00 | 104.04% |
| 2--- Benefits | 13,046.00 | 13,030.77 | 13,209.00 | 101.37% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 7,800.00 | 3,105.35 | 7,800.00 | 251.18% |
| Titan Learning Center Totals | \$148,042.00 | \$143,330.92 | \$153,342.00 | 106.98% |
| 001160 - Summer School | | | | |
| 1--- Salaries | 426,424.00 | 308,040.19 | 463,199.00 | 150.37% |
| 2--- Benefits | 29,816.00 | 17,992.22 | 99,945.00 | 555.49% |
| 3--- Purchased Services | 1,500.00 | 516.40 | 1,500.00 | 290.47% |
| 4--- Supplies/Materials | 9,000.00 | 4,552.79 | 9,000.00 | 197.68% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Summer School Totals | \$466,740.00 | \$331,101.60 | \$573,644.00 | 173.25% |
| 001162 - Summer Service Learning | | | | |
| 1--- Salaries | 20,000.00 | 11,446.00 | 25,000.00 | 218.42% |
| 2--- Benefits | 1,159.00 | 755.09 | 5,110.00 | 676.74% |
| 3--- Purchased Services | 100.00 | 8,700.00 | 150.00 | 1.72% |
| 4--- Supplies/Materials | 4,600.00 | 1,739.49 | 4,650.00 | 267.32% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 001162 - Summer Service Learning | | | | |
| Summer Service Learning Totals | \$25,859.00 | \$22,640.58 | \$34,910.00 | 154.19% |
| 001165 - Summer Science Camp | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| Summer Science Camp Totals | \$0.00 | \$0.00 | \$0.00 | |
| 001170 - Extended School Year Program | | | | |
| 1--- Salaries | 81,000.00 | 80,151.44 | 80,000.00 | 99.81% |
| 2--- Benefits | 8,155.00 | 7,599.04 | 22,008.00 | 289.62% |
| Extended School Year Program Totals | \$89,155.00 | \$87,750.48 | \$102,008.00 | 116.25% |
| 001180 - English Language Learners | | | | |
| 1--- Salaries | 387,598.00 | 387,675.62 | 470,802.00 | 121.44% |
| 2--- Benefits | 86,451.00 | 84,680.55 | 108,110.00 | 127.67% |
| 3--- Purchased Services | 1,000.00 | 0.00 | 1,000.00 | |
| 4--- Supplies/Materials | 2,220.00 | 1,068.22 | 2,220.00 | 207.82% |
| English Language Learners Totals | \$477,269.00 | \$473,424.39 | \$582,132.00 | 122.96% |
| 001300 - Special Education Administration | | | | |
| 1--- Salaries | 1,384,220.00 | 1,365,408.35 | 1,423,957.00 | 104.29% |
| 2--- Benefits | 361,745.00 | 332,368.78 | 325,329.00 | 97.88% |
| 3--- Purchased Services | 1,543,200.00 | 522,605.21 | 1,515,300.00 | 289.95% |
| 4--- Supplies/Materials | 21,960.00 | 7,439.89 | 18,200.00 | 244.63% |
| 6--- Dues/Fees/Other | 2,000.00 | 50,900.06 | 2,000.00 | 3.93% |
| 7--- Non-Capitalized Outlay | 500.00 | 122,351.66 | 1,810.00 | 1.48% |
| Special Education Administration Totals | \$3,313,625.00 | \$2,401,073.95 | \$3,286,596.00 | 136.88% |
| 001305 - District SpEd Placements | | | | |
| 1--- Salaries | 134,500.00 | 130,579.86 | 142,833.00 | 109.38% |
| 2--- Benefits | 17,244.00 | 17,324.36 | 19,184.00 | 110.73% |
| 3--- Purchased Services | 10,000.00 | 0.00 | 20,000.00 | |
| 6--- Dues/Fees/Other | 7,369,000.00 | 7,125,011.60 | 7,800,000.00 | 109.47% |
| District SpEd Placements Totals | \$7,530,744.00 | \$7,272,915.82 | \$7,982,017.00 | 109.75% |
| 001310 - Assistive Technology | | | | |
| 1--- Salaries | 622,459.00 | 621,474.71 | 40,000.00 | 6.44% |
| 2--- Benefits | 262,336.00 | 261,857.18 | 13,836.00 | 5.28% |
| 3--- Purchased Services | 1,000.00 | 14.99 | 6,500.00 | 43,362.24% |
| 4--- Supplies/Materials | 1,000.00 | 60.37 | 500.00 | 828.23% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 1,500.00 | 40.92 | 3,000.00 | 7,331.38% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 001310 - Assistive Technology | | | | |
| Assistive Technology Totals | \$888,295.00 | \$883,448.17 | \$63,836.00 | 7.23% |
| 001312 - Social/Emotional Program | | | | |
| 1--- Salaries | 973,978.00 | 973,846.77 | 0.00 | 0.00% |
| 2--- Benefits | 222,052.00 | 231,031.94 | 0.00 | 0.00% |
| 3--- Purchased Services | 10,100.00 | 3,241.00 | 8,100.00 | 249.92% |
| 4--- Supplies/Materials | 2,300.00 | 680.66 | 1,950.00 | 286.49% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Social/Emotional Program Totals | \$1,208,430.00 | \$1,208,800.37 | \$10,050.00 | 0.83% |
| 001315 - Special Education Instruction | | | | |
| 1--- Salaries | 540,620.00 | 618,604.68 | 5,605,084.00 | 906.08% |
| 2--- Benefits | 88,838.00 | 92,269.11 | 1,184,578.00 | 1,283.83% |
| 3--- Purchased Services | 0.00 | 0.00 | 17,000.00 | |
| Special Education Instruction Totals | \$629,458.00 | \$710,873.79 | \$6,806,662.00 | 957.51% |
| 001320 - Developmental Learning Skills | | | | |
| 1--- Salaries | 1,310,130.00 | 1,310,119.70 | 0.00 | 0.00% |
| 2--- Benefits | 261,894.00 | 265,035.04 | 0.00 | 0.00% |
| 3--- Purchased Services | 6,400.00 | 3,009.00 | 5,400.00 | 179.46% |
| 4--- Supplies/Materials | 3,750.00 | 2,955.73 | 3,450.00 | 116.72% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 500.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Developmental Learning Skills Totals | \$1,582,174.00 | \$1,581,619.47 | \$8,850.00 | 0.56% |
| 001322 - Learning Disabilities | | | | |
| 1--- Salaries | 1,937,443.00 | 1,937,438.84 | 0.00 | 0.00% |
| 2--- Benefits | 316,283.00 | 319,302.40 | 0.00 | 0.00% |
| Learning Disabilities Totals | \$2,253,726.00 | \$2,256,741.24 | \$0.00 | 0.00% |
| 001325 - Special Education Resource | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Special Education Resource Totals | \$0.00 | \$0.00 | \$0.00 | |
| 001330 - SpEd Job Coaching | | | | |
| 1--- Salaries | 166,941.00 | 166,872.32 | 209,527.00 | 125.56% |
| 2--- Benefits | 75,522.00 | 75,394.22 | 110,783.00 | 146.94% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 001330 - SpEd Job Coaching | | | | |
| SpEd Job Coaching Totals | \$242,463.00 | \$242,266.54 | \$320,310.00 | 132.21% |
| 001350 - Transition Services | | | | |
| 1--- Salaries | 962,882.00 | 956,422.44 | 929,905.00 | 97.23% |
| 2--- Benefits | 304,163.00 | 299,657.99 | 249,327.00 | 83.20% |
| 3--- Purchased Services | 57,600.00 | 99,186.42 | 61,800.00 | 62.31% |
| 4--- Supplies/Materials | 1,509.00 | 102.58 | 1,500.00 | 1,462.27% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Transition Services Totals | \$1,326,154.00 | \$1,355,369.43 | \$1,242,532.00 | 91.67% |
| 001360 - Off Campus Instruction | | | | |
| 1--- Salaries | 1,085,691.00 | 1,085,584.27 | 1,057,799.00 | 97.44% |
| 2--- Benefits | 263,012.00 | 262,168.59 | 236,970.00 | 90.39% |
| 3--- Purchased Services | 117,500.00 | 261,427.51 | 118,000.00 | 45.14% |
| 4--- Supplies/Materials | 15,700.00 | 13,012.58 | 19,700.00 | 151.39% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 500.00 | |
| 7--- Non-Capitalized Outlay | 40.00 | 779.63 | 500.00 | 64.13% |
| Off Campus Instruction Totals | \$1,481,943.00 | \$1,622,972.58 | \$1,433,469.00 | 88.32% |
| 001370 - Hospital Instruction Services | | | | |
| 1--- Salaries | 25,000.00 | 23,718.58 | 165,000.00 | 695.66% |
| 2--- Benefits | 570.00 | 604.69 | 4,554.00 | 753.11% |
| 3--- Purchased Services | 30,000.00 | 33,418.76 | 35,000.00 | 104.73% |
| Hospital Instruction Services Totals | \$55,570.00 | \$57,742.03 | \$204,554.00 | 354.25% |
| 001380 - Glenbrook United | | | | |
| 1--- Salaries | 29,232.00 | 29,231.00 | 29,816.00 | 102.00% |
| 2--- Benefits | 864.00 | 862.19 | 6,094.00 | 706.80% |
| Glenbrook United Totals | \$30,096.00 | \$30,093.19 | \$35,910.00 | 119.33% |
| 001405 - Technical Education | | | | |
| 1--- Salaries | 983,787.00 | 983,786.45 | 902,929.00 | 91.78% |
| 2--- Benefits | 162,001.00 | 162,364.17 | 132,343.00 | 81.51% |
| 3--- Purchased Services | 7,050.00 | 14,501.93 | 6,650.00 | 45.86% |
| 4--- Supplies/Materials | 55,775.00 | 21,952.21 | 51,100.00 | 232.78% |
| 5--- Capital Outlay | 0.00 | 74,321.00 | 0.00 | 0.00% |
| 6--- Dues/Fees/Other | 800.00 | 364.00 | 700.00 | 192.31% |
| 7--- Non-Capitalized Outlay | 500.00 | 8,798.97 | 500.00 | 5.68% |
| Technical Education Totals | \$1,209,913.00 | \$1,266,088.73 | \$1,094,222.00 | 86.43% |
| 001410 - Broadcasting | | | | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 001410 - Broadcasting | | | | |
| 1--- Salaries | 546,994.00 | 540,529.63 | 411,548.00 | 76.14% |
| 2--- Benefits | 81,832.00 | 81,201.04 | 69,632.00 | 85.75% |
| 3--- Purchased Services | 12,915.00 | 13,588.19 | 18,575.00 | 136.70% |
| 4--- Supplies/Materials | 9,945.00 | 7,346.08 | 14,000.00 | 190.58% |
| 5--- Capital Outlay | 0.00 | 20,844.00 | 0.00 | 0.00% |
| 6--- Dues/Fees/Other | 6,150.00 | 2,861.72 | 4,120.00 | 143.97% |
| 7--- Non-Capitalized Outlay | 10,200.00 | 20,386.50 | 500.00 | 2.45% |
| Broadcasting Totals | \$668,036.00 | \$686,757.16 | \$518,375.00 | 75.48% |
| 001415 - Business Education | | | | |
| 1--- Salaries | 1,130,325.00 | 1,130,320.18 | 1,343,853.00 | 118.89% |
| 2--- Benefits | 186,764.00 | 187,176.89 | 215,464.00 | 115.11% |
| 3--- Purchased Services | 5,660.00 | 120.00 | 4,280.00 | 3,566.67% |
| 4--- Supplies/Materials | 8,925.00 | 3,081.97 | 7,645.00 | 248.06% |
| 6--- Dues/Fees/Other | 250.00 | 0.00 | 100.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 9,000.00 | |
| Business Education Totals | \$1,331,924.00 | \$1,320,699.04 | \$1,580,342.00 | 119.66% |
| 001420 - DCE - Diversified Cooperative | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| DCE - Diversified Cooperative Totals | \$0.00 | \$0.00 | \$0.00 | |
| 001425 - Family/Consumer Science | | | | |
| 1--- Salaries | 791,433.00 | 826,294.13 | 841,620.00 | 101.85% |
| 2--- Benefits | 106,744.00 | 115,575.57 | 110,268.00 | 95.41% |
| 3--- Purchased Services | 6,550.00 | 707.13 | 6,750.00 | 954.56% |
| 4--- Supplies/Materials | 43,210.00 | 15,204.98 | 40,300.00 | 265.04% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 1,200.00 | 411.00 | 1,500.00 | 364.96% |
| 7--- Non-Capitalized Outlay | 0.00 | 3,876.91 | 0.00 | 0.00% |
| Family/Consumer Science Totals | \$949,137.00 | \$962,069.72 | \$1,000,438.00 | 103.99% |
| 001435 - PreSchool | | | | |
| 1--- Salaries | 0.00 | 79,728.73 | 82,876.00 | 103.95% |
| 2--- Benefits | 37,485.00 | 37,347.59 | 37,974.00 | 101.68% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 4,200.00 | 357.48 | 4,070.00 | 1,138.53% |
| 7--- Non-Capitalized Outlay | 800.00 | 1,171.01 | 1,255.00 | 107.17% |
| PreSchool Totals | \$42,485.00 | \$118,604.81 | \$126,175.00 | 106.38% |
| 001650 - Academy | | | | |
| 1--- Salaries | 663,877.00 | 667,832.69 | 690,892.00 | 103.45% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|-------------------|
| 001650 - Academy | | | | |
| 2--- Benefits | 99,680.00 | 99,841.20 | 97,157.00 | 97.31% |
| 3--- Purchased Services | 43,500.00 | 33,073.46 | 90,500.00 | 273.63% |
| 4--- Supplies/Materials | 1,450.00 | 1,336.77 | 1,500.00 | 112.21% |
| 6--- Dues/Fees/Other | 210.00 | 210.00 | 250.00 | 119.05% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Academy Totals | \$808,717.00 | \$802,294.12 | \$880,299.00 | 109.72% |
| 001900 - Alternative Programs | | | | |
| 3--- Purchased Services | 20,000.00 | 0.00 | 20,000.00 | |
| 6--- Dues/Fees/Other | 20,000.00 | 220.00 | 20,000.00 | 9,090.91% |
| Alternative Programs Totals | \$40,000.00 | \$220.00 | \$40,000.00 | 18,181.82% |
| 001911 - Rental of Facilities | | | | |
| 1--- Salaries | 2,500.00 | 7,633.35 | 80,000.00 | 1,048.03% |
| 2--- Benefits | 6,641.00 | 1,065.64 | 26,672.00 | 2,502.91% |
| Rental of Facilities Totals | \$9,141.00 | \$8,698.99 | \$106,672.00 | 1,226.26% |
| 001999 - Contingency | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Contingency Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002110 - Dean's Office | | | | |
| 1--- Salaries | 1,610,240.00 | 1,607,594.26 | 1,764,860.00 | 109.78% |
| 2--- Benefits | 470,374.00 | 466,344.29 | 512,743.00 | 109.95% |
| 3--- Purchased Services | 19,350.00 | 6,044.61 | 15,050.00 | 248.98% |
| 4--- Supplies/Materials | 16,000.00 | 7,325.56 | 10,150.00 | 138.56% |
| 6--- Dues/Fees/Other | 3,000.00 | 3,441.88 | 3,000.00 | 87.16% |
| 7--- Non-Capitalized Outlay | 1,400.00 | 754.91 | 1,400.00 | 185.45% |
| Dean's Office Totals | \$2,120,364.00 | \$2,091,505.51 | \$2,307,203.00 | 110.31% |
| 002114 - Residency | | | | |
| 1--- Salaries | 79,755.00 | 79,483.29 | 20,000.00 | 25.16% |
| 2--- Benefits | 25,381.00 | 25,844.54 | 6,668.00 | 25.80% |
| 3--- Purchased Services | 8,746.00 | 8,756.37 | 8,500.00 | 97.07% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 200.00 | 199.98 | 0.00 | 0.00% |
| Residency Totals | \$114,082.00 | \$114,284.18 | \$35,168.00 | 30.77% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 002116 - GEA | | | | |
| 1--- Salaries | 56,367.00 | 56,366.00 | 58,045.00 | 102.98% |
| 2--- Benefits | 10,777.00 | 10,772.19 | 10,502.00 | 97.49% |
| GEA Totals | \$67,144.00 | \$67,138.19 | \$68,547.00 | 102.10% |
| 002120 - Guidance Services | | | | |
| 1--- Salaries | 3,790,340.00 | 3,791,845.72 | 3,712,324.00 | 97.90% |
| 2--- Benefits | 575,849.00 | 578,383.52 | 516,124.00 | 89.24% |
| 3--- Purchased Services | 61,000.00 | 16,316.11 | 63,900.00 | 391.64% |
| 4--- Supplies/Materials | 21,950.00 | 17,987.06 | 22,100.00 | 122.87% |
| 6--- Dues/Fees/Other | 300.00 | 3,369.00 | 300.00 | 8.90% |
| 7--- Non-Capitalized Outlay | 0.00 | 2,257.14 | 0.00 | 0.00% |
| Guidance Services Totals | \$4,449,439.00 | \$4,410,158.55 | \$4,314,748.00 | 97.84% |
| 002123 - Guided Studies | | | | |
| 1--- Salaries | 511,697.00 | 511,313.03 | 524,855.00 | 102.65% |
| 2--- Benefits | 98,696.00 | 94,774.59 | 95,633.00 | 100.91% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 200.00 | 0.00 | 0.00 | |
| Guided Studies Totals | \$610,593.00 | \$606,087.62 | \$620,488.00 | 102.38% |
| 002125 - College Resource Center | | | | |
| 1--- Salaries | 508,401.00 | 505,956.17 | 522,195.00 | 103.21% |
| 2--- Benefits | 111,401.00 | 111,298.83 | 108,388.00 | 97.38% |
| 3--- Purchased Services | 16,400.00 | 2,617.00 | 15,400.00 | 588.46% |
| 4--- Supplies/Materials | 5,500.00 | 1,535.66 | 5,400.00 | 351.64% |
| 6--- Dues/Fees/Other | 805.00 | 680.00 | 605.00 | 88.97% |
| 7--- Non-Capitalized Outlay | 0.00 | 83.00 | 0.00 | 0.00% |
| College Resource Center Totals | \$642,507.00 | \$622,170.66 | \$651,988.00 | 104.79% |
| 002126 - Peer Group | | | | |
| 1--- Salaries | 468,206.00 | 468,459.06 | 475,148.00 | 101.43% |
| 2--- Benefits | 65,245.00 | 65,084.70 | 66,839.00 | 102.70% |
| 3--- Purchased Services | 6,100.00 | 6,195.00 | 5,800.00 | 93.62% |
| 4--- Supplies/Materials | 9,580.00 | 4,116.30 | 9,480.00 | 230.30% |
| Peer Group Totals | \$549,131.00 | \$543,855.06 | \$557,267.00 | 102.47% |
| 002130 - Health Services | | | | |
| 1--- Salaries | 491,390.00 | 456,644.78 | 448,871.00 | 98.30% |
| 2--- Benefits | 131,161.00 | 130,802.25 | 127,572.00 | 97.53% |
| 3--- Purchased Services | 1,002,200.00 | 300.00 | 2,000.00 | 666.67% |
| 4--- Supplies/Materials | 12,250.00 | 8,028.48 | 7,350.00 | 91.55% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 146.00 | 150.00 | 102.74% |
| 7--- Non-Capitalized Outlay | 1,000.00 | 1,696.92 | 4,200.00 | 247.51% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 002130 - Health Services | | | | |
| Health Services Totals | \$1,638,001.00 | \$597,618.43 | \$590,143.00 | 98.75% |
| 002135 - Speech/Language/Pathology Svcs | | | | |
| 1--- Salaries | 435,378.00 | 435,372.00 | 423,668.00 | 97.31% |
| 2--- Benefits | 67,999.00 | 75,845.86 | 66,450.00 | 87.61% |
| Speech/Language/Pathology Svcs Totals | \$503,377.00 | \$511,217.86 | \$490,118.00 | 95.87% |
| 002140 - Social Work Services | | | | |
| 1--- Salaries | 1,083,858.00 | 1,080,356.52 | 1,127,329.00 | 104.35% |
| 2--- Benefits | 216,206.00 | 216,284.12 | 209,559.00 | 96.89% |
| Social Work Services Totals | \$1,300,064.00 | \$1,296,640.64 | \$1,336,888.00 | 103.10% |
| 002141 - Social Work Services - Internship | | | | |
| 1--- Salaries | 19,000.00 | 19,000.00 | 50,000.00 | 263.16% |
| 2--- Benefits | 1,240.00 | 1,192.50 | 7,650.00 | 641.51% |
| Social Work Services - Internship Program Totals | \$20,240.00 | \$20,192.50 | \$57,650.00 | 285.50% |
| 002150 - Psychological Services | | | | |
| 1--- Salaries | 1,681,914.00 | 1,668,136.13 | 1,687,199.00 | 101.14% |
| 2--- Benefits | 267,689.00 | 269,325.47 | 259,335.00 | 96.29% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 2,000.00 | 0.00 | 0.00 | |
| Psychological Services Totals | \$1,951,603.00 | \$1,937,461.60 | \$1,946,534.00 | 100.47% |
| 002151 - Psychological Services - | | | | |
| 1--- Salaries | 65,000.00 | 65,000.00 | 64,000.00 | 98.46% |
| 2--- Benefits | 4,031.00 | 4,076.40 | 9,792.00 | 240.21% |
| Psychological Services - Internship Program Totals | \$69,031.00 | \$69,076.40 | \$73,792.00 | 106.83% |
| 002160 - Section 504 | | | | |
| 3--- Purchased Services | 0.00 | 1,100.00 | 10,000.00 | 909.09% |
| 5--- Capital Outlay | 5,000.00 | 0.00 | 8,000.00 | |
| 7--- Non-Capitalized Outlay | 1,000.00 | 3,190.97 | 2,000.00 | 62.68% |
| Section 504 Totals | \$6,000.00 | \$4,290.97 | \$20,000.00 | 466.10% |
| 002190 - Supervision/Security | | | | |
| 1--- Salaries | 1,191,005.00 | 1,216,523.10 | 1,267,541.00 | 104.19% |
| 2--- Benefits | 487,803.00 | 486,337.87 | 542,194.00 | 111.49% |
| 3--- Purchased Services | 392,775.00 | 359,584.79 | 306,500.00 | 85.24% |
| 4--- Supplies/Materials | 8,500.00 | 3,214.12 | 21,500.00 | 668.92% |
| 6--- Dues/Fees/Other | 500.00 | 454.00 | 1,000.00 | 220.26% |
| 7--- Non-Capitalized Outlay | 1,000.00 | 0.00 | 55,000.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 002190 - Supervision/Security | | | | |
| Supervision/Security Totals | \$2,081,583.00 | \$2,066,113.88 | \$2,193,735.00 | 106.18% |
| 002210 - Improvement Of Instruction | | | | |
| 1--- Salaries | 321,988.00 | 279,510.64 | 176,500.00 | 63.15% |
| 2--- Benefits | 270,924.00 | 236,013.37 | 271,537.00 | 115.05% |
| 3--- Purchased Services | 99,080.00 | 129,563.87 | 110,000.00 | 84.90% |
| 4--- Supplies/Materials | 24,800.00 | 16,792.78 | 34,250.00 | 203.96% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Improvement Of Instruction Totals | \$716,792.00 | \$661,880.66 | \$592,287.00 | 89.49% |
| 002213 - Glenbrook Days | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| Glenbrook Days Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002220 - Library Services | | | | |
| 1--- Salaries | 1,065,090.00 | 1,058,062.19 | 1,079,294.00 | 102.01% |
| 2--- Benefits | 276,286.00 | 276,455.39 | 264,530.00 | 95.69% |
| 3--- Purchased Services | 4,500.00 | 1,228.23 | 4,000.00 | 325.67% |
| 4--- Supplies/Materials | 152,900.00 | 110,108.59 | 135,700.00 | 123.24% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 750.00 | 762.00 | 750.00 | 98.43% |
| 7--- Non-Capitalized Outlay | 0.00 | 10,446.22 | 0.00 | 0.00% |
| Library Services Totals | \$1,499,526.00 | \$1,457,062.62 | \$1,484,274.00 | 101.87% |
| 002230 - Assessment & Testing | | | | |
| 1--- Salaries | 144,325.00 | 185,195.31 | 201,749.00 | 108.94% |
| 2--- Benefits | 67,098.00 | 65,816.89 | 84,141.00 | 127.84% |
| 3--- Purchased Services | 10,338.00 | 2,096.03 | 9,700.00 | 462.78% |
| 4--- Supplies/Materials | 342,615.00 | 403,405.22 | 329,550.00 | 81.69% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Assessment & Testing Totals | \$564,376.00 | \$656,513.45 | \$625,140.00 | 95.22% |
| 002310 - Board of Education | | | | |
| 1--- Salaries | 51,136.00 | 51,134.46 | 137,607.00 | 269.11% |
| 2--- Benefits | 6,633.00 | 6,186.88 | 27,096.00 | 437.96% |
| 3--- Purchased Services | 512,132.00 | 511,608.88 | 623,500.00 | 121.87% |
| 4--- Supplies/Materials | 6,085.00 | 2,904.19 | 30,354.00 | 1,045.18% |
| 6--- Dues/Fees/Other | 15,000.00 | 20,839.00 | 20,000.00 | 95.97% |
| Board of Education Totals | \$590,986.00 | \$592,673.41 | \$838,557.00 | 141.49% |
| 002311 - Tort | | | | |
| 3--- Purchased Services | 1,018,500.00 | 980,701.70 | 1,162,000.00 | 118.49% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|----------------|
| 002311 - Tort | | | | |
| 6--- Dues/Fees/Other | 75,000.00 | 52,756.00 | 0.00 | 0.00% |
| Tort Totals | \$1,093,500.00 | \$1,033,457.70 | \$1,162,000.00 | 112.44% |
| 002320 - Superintendent's Office | | | | |
| 1--- Salaries | 353,035.00 | 447,009.44 | 583,611.00 | 130.56% |
| 2--- Benefits | 108,829.00 | 112,341.68 | 126,223.00 | 112.36% |
| 3--- Purchased Services | 24,750.00 | 43,932.91 | 48,900.00 | 111.31% |
| 4--- Supplies/Materials | 10,000.00 | 2,802.96 | 5,500.00 | 196.22% |
| 6--- Dues/Fees/Other | 5,500.00 | 664.00 | 3,000.00 | 451.81% |
| 7--- Non-Capitalized Outlay | 500.00 | 195.49 | 500.00 | 255.77% |
| Superintendent's Office Totals | \$502,614.00 | \$606,946.48 | \$767,734.00 | 126.49% |
| 002324 - Educational Services | | | | |
| 1--- Salaries | 261,842.00 | 262,235.51 | 276,106.00 | 105.29% |
| 2--- Benefits | 61,409.00 | 53,652.20 | 34,324.00 | 63.98% |
| 3--- Purchased Services | 1,000.00 | 649.00 | 2,000.00 | 308.17% |
| 4--- Supplies/Materials | 1,500.00 | 98.77 | 2,000.00 | 2,024.91% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 18,000.00 | 0.00 | 0.00 | |
| Educational Services Totals | \$343,751.00 | \$316,635.48 | \$314,430.00 | 99.30% |
| 002410 - Principal's Office | | | | |
| 1--- Salaries | 4,744,102.00 | 4,768,856.57 | 4,795,248.00 | 100.55% |
| 2--- Benefits | 1,070,363.00 | 1,044,144.72 | 972,342.00 | 93.12% |
| 3--- Purchased Services | 47,700.00 | 11,075.95 | 30,050.00 | 271.31% |
| 4--- Supplies/Materials | 115,614.00 | 144,310.46 | 134,100.00 | 92.92% |
| 5--- Capital Outlay | 0.00 | 10,432.00 | 0.00 | 0.00% |
| 6--- Dues/Fees/Other | 3,000.00 | 452.00 | 2,000.00 | 442.48% |
| 7--- Non-Capitalized Outlay | 50,000.00 | 333,449.89 | 50,930.00 | 15.27% |
| Principal's Office Totals | \$6,030,779.00 | \$6,312,721.59 | \$5,984,670.00 | 94.80% |
| 002510 - Business Services | | | | |
| 1--- Salaries | 94,295.00 | 326,095.47 | 283,662.00 | 86.99% |
| 2--- Benefits | 60,518.00 | 64,028.55 | 46,296.00 | 72.31% |
| 3--- Purchased Services | 28,650.00 | 18,552.58 | 30,000.00 | 161.70% |
| 4--- Supplies/Materials | 16,850.00 | 8,724.94 | 18,000.00 | 206.31% |
| 6--- Dues/Fees/Other | 5,000.00 | 4,712.00 | 5,000.00 | 106.11% |
| 7--- Non-Capitalized Outlay | 1,500.00 | 3,810.39 | 5,000.00 | 131.22% |
| Business Services Totals | \$206,813.00 | \$425,923.93 | \$387,958.00 | 91.09% |
| 002520 - Fiscal Services | | | | |
| 1--- Salaries | 530,569.00 | 458,761.15 | 429,459.00 | 93.61% |
| 2--- Benefits | 152,732.00 | 153,426.65 | 145,239.00 | 94.66% |
| 3--- Purchased Services | 35,700.00 | 32,454.62 | 44,000.00 | 135.57% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|----------------------------------|-------------------------|--------------------------|------------------------|-----------------|
| 002520 - Fiscal Services | | | | |
| 4--- Supplies/Materials | 4,600.00 | 535.62 | 6,000.00 | 1,120.20% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 3,051,868.00 | 3,006,709.36 | 52,000.00 | 1.73% |
| 7--- Non-Capitalized Outlay | 20,000.00 | 0.00 | 1,000,000.00 | |
| Fiscal Services Totals | \$3,795,469.00 | \$3,651,887.40 | \$1,676,698.00 | 45.91% |
| 002525 - Payroll Services | | | | |
| 0--- | 135,395,220.00 | -32,864,668.00 | 35,000,000.00 | -106.50% |
| 1--- Salaries | 0.00 | 0.00 | 124,745.00 | |
| 2--- Benefits | 0.00 | 0.00 | 36,191.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 1,250.00 | |
| 4--- Supplies/Materials | 0.00 | 15.00 | 2,100.00 | 14,000.00% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 75.00 | 75.00 | 200,150.00 | 266,866.67% |
| 7--- Non-Capitalized Outlay | 0.00 | 169.52 | 0.00 | 0.00% |
| Payroll Services Totals | \$135,395,295.00 | (\$32,864,408.48) | \$35,364,436.00 | -107.61% |
| 002530 - Debt Service | | | | |
| 6--- Dues/Fees/Other | 651,031.00 | 905,560.00 | 335,681.00 | 37.07% |
| Debt Service Totals | \$651,031.00 | \$905,560.00 | \$335,681.00 | 37.07% |
| 002550 - Transportation | | | | |
| 1--- Salaries | 7,000.00 | 64.40 | 0.00 | 0.00% |
| 2--- Benefits | 725.00 | 11.04 | 0.00 | 0.00% |
| 3--- Purchased Services | 1,602,000.00 | 804,256.63 | 1,220,000.00 | 151.69% |
| 4--- Supplies/Materials | 1,000.00 | 150.00 | 0.00 | 0.00% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 100.00 | 0.00 | 0.00 | |
| Transportation Totals | \$1,610,825.00 | \$804,482.07 | \$1,220,000.00 | 151.65% |
| 002560 - Food Service | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 932.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 21,000.00 | 20,966.37 | 25,000.00 | 119.24% |
| 4--- Supplies/Materials | 2,000.00 | 3,345.90 | 2,000.00 | 59.77% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 275.00 | 275.00 | 500.00 | 181.82% |
| 7--- Non-Capitalized Outlay | 15,500.00 | 15,396.02 | 15,000.00 | 97.43% |
| Food Service Totals | \$39,707.00 | \$39,983.29 | \$42,500.00 | 106.29% |
| 002573 - Bookstore | | | | |
| 3--- Purchased Services | 165,000.00 | 170,000.00 | 420,000.00 | 247.06% |
| 4--- Supplies/Materials | 2,000.00 | 79,504.58 | 1,450,000.00 | 1,823.79% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 002573 - Bookstore | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 27,036.82 | 10,000.00 | 36.99% |
| Bookstore Totals | \$167,000.00 | \$276,541.40 | \$1,880,000.00 | 679.83% |
| 002574 - Printing and Duplicating | | | | |
| 3--- Purchased Services | 450,000.00 | 371,672.29 | 450,000.00 | 121.07% |
| 4--- Supplies/Materials | 94,000.00 | 31,339.89 | 117,000.00 | 373.33% |
| 5--- Capital Outlay | 20,000.00 | 0.00 | 20,000.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Printing and Duplicating Totals | \$564,000.00 | \$403,012.18 | \$587,000.00 | 145.65% |
| 002610 - General Administration | | | | |
| 1--- Salaries | 13,925.00 | 12,615.71 | 0.00 | 0.00% |
| 2--- Benefits | 2,747.00 | 2,575.15 | 0.00 | 0.00% |
| 3--- Purchased Services | 5,000.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 25,000.00 | 27,713.68 | 25,000.00 | 90.21% |
| 5--- Capital Outlay | 30,000.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 1,500,000.00 | 1,500,180.00 | 1,500,000.00 | 99.99% |
| 7--- Non-Capitalized Outlay | 50,000.00 | 31,629.12 | 50,000.00 | 158.08% |
| General Administration Totals | \$1,626,672.00 | \$1,574,713.66 | \$1,575,000.00 | 100.02% |
| 002630 - PR/Communications | | | | |
| 1--- Salaries | 158,540.00 | 158,164.33 | 57,507.00 | 36.36% |
| 2--- Benefits | 43,361.00 | 42,887.14 | 15,311.00 | 35.70% |
| 3--- Purchased Services | 98,500.00 | 98,792.54 | 98,500.00 | 99.70% |
| 4--- Supplies/Materials | 700.00 | 639.19 | 700.00 | 109.51% |
| 6--- Dues/Fees/Other | 410.00 | 465.00 | 410.00 | 88.17% |
| 7--- Non-Capitalized Outlay | 329.00 | 328.99 | 500.00 | 151.98% |
| PR/Communications Totals | \$301,840.00 | \$301,277.19 | \$172,928.00 | 57.40% |
| 002640 - Human Resources Department | | | | |
| 1--- Salaries | 533,847.00 | 524,488.22 | 512,411.00 | 97.70% |
| 2--- Benefits | 166,743.00 | 178,796.32 | 159,788.00 | 89.37% |
| 3--- Purchased Services | 84,840.00 | 786,345.49 | 35,000.00 | 4.45% |
| 4--- Supplies/Materials | 14,000.00 | 12,690.37 | 13,500.00 | 106.38% |
| 6--- Dues/Fees/Other | 1,690.00 | 1,690.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 1,000.00 | |
| Human Resources Department Totals | \$801,120.00 | \$1,504,010.40 | \$721,699.00 | 47.98% |
| 002645 - Employee Benefits | | | | |
| 1--- Salaries | 175,839.00 | 175,837.84 | 166,790.00 | 94.85% |
| 2--- Benefits | 487,510.00 | 505,189.16 | 738,011.00 | 146.09% |
| 3--- Purchased Services | 178,500.00 | 179,155.25 | 178,000.00 | 99.36% |
| 4--- Supplies/Materials | 200.00 | 145.02 | 0.00 | 0.00% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 002645 - Employee Benefits | | | | |
| 6--- Dues/Fees/Other | 5,000.00 | 3,228.34 | 7,000.00 | 216.83% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| 8--- Retiree Benefits | 1,773,500.00 | 2,074,632.39 | 2,033,500.00 | 98.02% |
| Employee Benefits Totals | \$2,620,549.00 | \$2,938,188.00 | \$3,123,301.00 | 106.30% |
| 002649 - Employee Wellness Program | | | | |
| 1--- Salaries | 14,900.00 | 14,900.00 | 14,900.00 | 100.00% |
| 2--- Benefits | 61,556.00 | 39,272.06 | 41,556.00 | 105.82% |
| 3--- Purchased Services | 1,000.00 | 800.00 | 30,000.00 | 3,750.00% |
| 4--- Supplies/Materials | 10,500.00 | 7,336.59 | 30,000.00 | 408.91% |
| 8--- Retiree Benefits | 0.00 | 0.00 | 0.00 | |
| Employee Wellness Program Totals | \$87,956.00 | \$62,308.65 | \$116,456.00 | 186.90% |
| 002660 - Technology Services | | | | |
| 1--- Salaries | 1,403,745.00 | 1,381,069.02 | 1,341,733.00 | 97.15% |
| 2--- Benefits | 457,628.00 | 453,304.59 | 392,603.00 | 86.61% |
| 3--- Purchased Services | 1,934,000.00 | 2,236,249.58 | 1,565,000.00 | 69.98% |
| 4--- Supplies/Materials | 28,500.00 | 24,366.49 | 35,000.00 | 143.64% |
| 5--- Capital Outlay | 125,000.00 | 121,660.88 | 120,000.00 | 98.63% |
| 7--- Non-Capitalized Outlay | 990,516.00 | 2,219,173.67 | 150,000.00 | 6.76% |
| Technology Services Totals | \$4,939,389.00 | \$6,435,824.23 | \$3,604,336.00 | 56.00% |
| 002663 - Tech Services - New Initiative | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Tech Services - New Initiative Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002664 - Student 1:1 Technology | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 588,000.00 | 587,462.93 | 600,000.00 | 102.13% |
| Student 1:1 Technology Totals | \$588,000.00 | \$587,462.93 | \$600,000.00 | 102.13% |
| 002665 - Instructional Innovation | | | | |
| 1--- Salaries | 381,094.00 | 381,093.13 | 374,560.00 | 98.29% |
| 2--- Benefits | 74,785.00 | 74,772.37 | 72,971.00 | 97.59% |
| 3--- Purchased Services | 3,000.00 | 2,016.72 | 3,000.00 | 148.76% |
| 4--- Supplies/Materials | 60,702.00 | 53,846.27 | 56,500.00 | 104.93% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|---------------------|---------------------|---------------------|---------------|
| 002665 - Instructional Innovation | | | | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 220.00 | 220.00 | 220.00 | 100.00% |
| 7--- Non-Capitalized Outlay | 150,000.00 | 8,011.00 | 0.00 | 0.00% |
| Instructional Innovation Totals | \$669,801.00 | \$519,959.49 | \$507,251.00 | 97.56% |
| 003000 - State/Federal Grants | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| State/Federal Grants Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003001 - General State Aid | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| General State Aid Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003205 - Glenbrook Aquatics | | | | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Glenbrook Aquatics Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003206 - GB Aquatics - Swim America | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| GB Aquatics - Swim America Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003207 - GB Aquatics - Diving | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| GB Aquatics - Diving Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003208 - GB Aquatics - Water Polo | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| GB Aquatics - Water Polo Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003220 - CTEI Grant | | | | |
| 1--- Salaries | 2,000.00 | 1,999.99 | 0.00 | 0.00% |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 22,723.00 | 22,723.60 | 0.00 | 0.00% |
| 4--- Supplies/Materials | 52,762.00 | 52,668.72 | 0.00 | 0.00% |
| 5--- Capital Outlay | 9,500.00 | 9,500.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 24,974.00 | 24,974.69 | 0.00 | 0.00% |
| CTEI Grant Totals | \$111,959.00 | \$111,867.00 | \$0.00 | 0.00% |
| 003235 - Agricultural Education Grant | | | | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Agricultural Education Grant Totals | \$0.00 | \$0.00 | \$0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-------------------|-------------------|---------------|--------------|
| 003298 - Elementary Stem Grant | | | | |
| 1--- Salaries | 6,105.00 | 6,165.50 | 0.00 | 0.00% |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 3,015.00 | 3,015.00 | 0.00 | 0.00% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Elementary Stem Grant Totals | \$9,120.00 | \$9,180.50 | \$0.00 | 0.00% |
| 003299 - PLTW Grant | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| PLTW Grant Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003305 - Bilingual TBE/TPI | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Bilingual TBE/TPI Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003651 - National Board Certified | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| National Board Certified Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003775 - School Safety Grant | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| School Safety Grant Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003992 - Innovation Talent Grant | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Innovation Talent Grant Totals | \$0.00 | \$0.00 | \$0.00 | |
| 003995 - Library Per Capita Grant | | | | |
| 4--- Supplies/Materials | 7,698.00 | 7,661.20 | 697.00 | 9.10% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|---------------------|----------------|
| 003995 - Library Per Capita Grant | | | | |
| Library Per Capita Grant Totals | \$7,698.00 | \$7,661.20 | \$697.00 | 9.10% |
| | | | | |
| 004090 - Drug Free Communities | | | | |
| 1--- Salaries | 47,115.00 | 20,625.00 | 31,004.00 | 150.32% |
| 2--- Benefits | 3,642.00 | 1,577.83 | 2,372.00 | 150.33% |
| 3--- Purchased Services | 48,992.00 | 22,294.00 | 59,971.00 | 269.00% |
| 4--- Supplies/Materials | 25,269.00 | 27,101.45 | 33,725.00 | 124.44% |
| 6--- Dues/Fees/Other | 300.00 | 1,250.00 | 300.00 | 24.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Drug Free Communities Totals | \$125,318.00 | \$72,848.28 | \$127,372.00 | 174.85% |
| | | | | |
| 004300 - Title I - Basic | | | | |
| 1--- Salaries | 193,275.00 | 204,704.00 | 204,679.00 | 99.99% |
| 2--- Benefits | 69,486.00 | 65,928.03 | 84,089.00 | 127.55% |
| 3--- Purchased Services | 51,479.00 | 42,821.37 | 45,548.00 | 106.37% |
| 4--- Supplies/Materials | 200.00 | 0.00 | 200.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Title I - Basic Totals | \$314,440.00 | \$313,453.40 | \$334,516.00 | 106.72% |
| | | | | |
| 004400 - Title IV A SSAE | | | | |
| 1--- Salaries | 6,381.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 13,236.00 | 10,404.00 | 22,517.00 | 216.43% |
| Title IV A SSAE Totals | \$19,617.00 | \$10,404.00 | \$22,517.00 | 216.43% |
| | | | | |
| 004620 - IDEA-PL 94-142 | | | | |
| 1--- Salaries | 247,800.00 | 252,334.27 | 260,812.00 | 103.36% |
| 2--- Benefits | 34,722.00 | 33,298.45 | 56,242.00 | 168.90% |
| 3--- Purchased Services | 1,219,450.00 | 1,204,328.87 | 415,658.00 | 34.51% |
| 4--- Supplies/Materials | 48,835.00 | 26,442.88 | 18,000.00 | 68.07% |
| 5--- Capital Outlay | 37,500.00 | 30,905.22 | 2,000.00 | 6.47% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 4,500.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| IDEA-PL 94-142 Totals | \$1,588,307.00 | \$1,547,309.69 | \$757,212.00 | 48.94% |
| | | | | |
| 004621 - IDEA-PL 94-142 CEIS | | | | |
| 1--- Salaries | 0.00 | 0.00 | 35,000.00 | |
| 2--- Benefits | 0.00 | 0.00 | 8,000.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 56,800.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 35,700.00 | |
| IDEA-PL 94-142 CEIS Totals | \$0.00 | \$0.00 | \$135,500.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|--------------------|--------------------|--------------------|----------------|
| 004745 - Carl Perkins Grant | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 12,029.00 | 12,029.00 | 0.00 | 0.00% |
| 4--- Supplies/Materials | 23,517.00 | 23,517.32 | 0.00 | 0.00% |
| 5--- Capital Outlay | 21,027.00 | 21,027.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 6,971.00 | 6,970.75 | 0.00 | 0.00% |
| Carl Perkins Grant Totals | \$63,544.00 | \$63,544.07 | \$0.00 | 0.00% |
| 004851 - ARRA Title I - Low Income | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| ARRA Title I - Low Income Totals | \$0.00 | \$0.00 | \$0.00 | |
| 004880 - ARRA Education Jobs Program | | | | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| ARRA Education Jobs Program Totals | \$0.00 | \$0.00 | \$0.00 | |
| 004905 - Title III IEP | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| Title III IEP Totals | \$0.00 | \$0.00 | \$0.00 | |
| 004909 - Title III LipLeps | | | | |
| 1--- Salaries | 15,135.00 | 15,415.00 | 0.00 | 0.00% |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 280.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Title III LipLeps Totals | \$15,415.00 | \$15,415.00 | \$0.00 | 0.00% |
| 004932 - Title II Grant | | | | |
| 1--- Salaries | 71,335.00 | 63,500.00 | 60,000.00 | 94.49% |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 4,169.00 | 1,788.00 | 13,189.00 | 737.64% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Title II Grant Totals | \$75,504.00 | \$65,288.00 | \$73,189.00 | 112.10% |
| 004951 - DORS-Step Program | | | | |
| 1--- Salaries | 16,097.00 | 16,096.60 | 32,837.00 | 204.00% |
| 2--- Benefits | 3,992.00 | 3,501.05 | 4,361.00 | 124.56% |
| 3--- Purchased Services | 30,000.00 | 0.00 | 25,000.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|-----------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 004951 - DORS-Step Program | | | | |
| DORS-Step Program Totals | \$50,089.00 | \$19,597.65 | \$62,198.00 | 317.37% |
| 004990 - Medicaid | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 2,000.00 | 1,797.96 | 3,000.00 | 166.86% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Medicaid Totals | \$2,000.00 | \$1,797.96 | \$3,000.00 | 166.86% |
| 004998 - ESSER Grant | | | | |
| 1--- Salaries | 833,036.00 | 839,231.00 | 0.00 | 0.00% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| ESSER Grant Totals | \$833,036.00 | \$839,231.00 | \$0.00 | 0.00% |
| 005100 - Athletics | | | | |
| 1--- Salaries | 3,404,732.00 | 3,396,529.60 | 3,524,854.00 | 103.78% |
| 2--- Benefits | 346,672.00 | 319,043.04 | 326,899.00 | 102.46% |
| 3--- Purchased Services | 188,543.00 | 137,295.28 | 112,468.00 | 81.92% |
| 4--- Supplies/Materials | 36,000.00 | 17,338.62 | 27,825.00 | 160.48% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 2,500.00 | 977.40 | 4,950.00 | 506.45% |
| 7--- Non-Capitalized Outlay | 0.00 | 26,285.94 | 0.00 | 0.00% |
| Athletics Totals | \$3,978,447.00 | \$3,897,469.88 | \$3,996,996.00 | 102.55% |
| 005110 - Training Room | | | | |
| 1--- Salaries | 403,354.00 | 403,352.48 | 416,696.00 | 103.31% |
| 2--- Benefits | 161,293.00 | 161,206.88 | 156,837.00 | 97.29% |
| 3--- Purchased Services | 1,500.00 | 0.00 | 2,700.00 | |
| 4--- Supplies/Materials | 25,000.00 | 11,881.74 | 25,000.00 | 210.41% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 60.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 2,009.99 | 0.00 | 0.00% |
| Training Room Totals | \$591,147.00 | \$578,511.09 | \$601,233.00 | 103.93% |
| 005200 - Athletics - Boys | | | | |
| 3--- Purchased Services | 118,000.00 | 78,409.09 | 118,000.00 | 150.49% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Athletics - Boys Totals | \$118,000.00 | \$78,409.09 | \$118,000.00 | 150.49% |
| 005210 - Baseball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 13,900.00 | 10,859.62 | 13,400.00 | 123.39% |
| 4--- Supplies/Materials | 10,000.00 | 8,589.07 | 9,400.00 | 109.44% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|------------------------------------|--------------------|--------------------|--------------------|----------------|
| 005210 - Baseball | | | | |
| 6--- Dues/Fees/Other | 0.00 | 200.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Baseball Totals | \$23,900.00 | \$19,648.69 | \$22,800.00 | 116.04% |
| 005215 - Boys Basketball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 15,500.00 | 11,436.84 | 15,500.00 | 135.53% |
| 4--- Supplies/Materials | 4,700.00 | 2,659.93 | 3,600.00 | 135.34% |
| 6--- Dues/Fees/Other | 3,700.00 | 250.00 | 3,700.00 | 1,480.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 1,429.18 | 0.00 | 0.00% |
| Boys Basketball Totals | \$23,900.00 | \$15,775.95 | \$22,800.00 | 144.52% |
| 005216 - Boys Bowling | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 500.00 | 500.00 | 400.00 | 80.00% |
| 6--- Dues/Fees/Other | 2,500.00 | 2,499.80 | 2,500.00 | 100.01% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Bowling Totals | \$3,000.00 | \$2,999.80 | \$2,900.00 | 96.67% |
| 005220 - Boys Cross Country | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 800.00 | 623.00 | 800.00 | 128.41% |
| 4--- Supplies/Materials | 1,500.00 | 471.84 | 4,025.00 | 853.04% |
| 6--- Dues/Fees/Other | 2,100.00 | 485.71 | 2,100.00 | 432.36% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Cross Country Totals | \$4,400.00 | \$1,580.55 | \$6,925.00 | 438.14% |
| 005225 - Football | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 48,800.00 | 21,626.69 | 47,800.00 | 221.02% |
| 4--- Supplies/Materials | 15,000.00 | 37,057.52 | 33,000.00 | 89.05% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 847.96 | 0.00 | 0.00% |
| Football Totals | \$63,800.00 | \$59,532.17 | \$80,800.00 | 135.72% |
| 005230 - Boys Golf | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 4,300.00 | 4,336.13 | 4,100.00 | 94.55% |
| 6--- Dues/Fees/Other | 7,700.00 | 4,405.83 | 7,700.00 | 174.77% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---------------------------------|--------------------|--------------------|--------------------|----------------|
| 005230 - Boys Golf | | | | |
| Boys Golf Totals | \$12,000.00 | \$8,741.96 | \$11,800.00 | 134.98% |
| 005235 - Boys Gymnastics | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 2,400.00 | 1,163.80 | 2,100.00 | 180.44% |
| 4--- Supplies/Materials | 3,700.00 | 6,299.35 | 1,200.00 | 19.05% |
| 6--- Dues/Fees/Other | 4,000.00 | -80.00 | 4,000.00 | -5,000.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 179.00 | 0.00 | 0.00% |
| Boys Gymnastics Totals | \$10,100.00 | \$7,562.15 | \$7,300.00 | 96.53% |
| 005240 - Boys Lacrosse | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 12,000.00 | 5,235.46 | 11,250.00 | 214.88% |
| 4--- Supplies/Materials | 5,000.00 | 4,123.85 | 3,550.00 | 86.08% |
| 6--- Dues/Fees/Other | 2,700.00 | 200.00 | 2,700.00 | 1,350.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Lacrosse Totals | \$19,700.00 | \$9,559.31 | \$17,500.00 | 183.07% |
| 005245 - Boys Soccer | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 15,700.00 | 8,154.70 | 15,700.00 | 192.53% |
| 4--- Supplies/Materials | 11,000.00 | 9,358.26 | 4,200.00 | 44.88% |
| 6--- Dues/Fees/Other | 2,000.00 | 0.00 | 2,000.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Soccer Totals | \$28,700.00 | \$17,512.96 | \$21,900.00 | 125.05% |
| 005260 - Boys Swimming | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 5,800.00 | 3,948.25 | 5,800.00 | 146.90% |
| 4--- Supplies/Materials | 2,900.00 | 2,422.75 | 2,500.00 | 103.19% |
| 6--- Dues/Fees/Other | 3,100.00 | 0.00 | 3,100.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Swimming Totals | \$11,800.00 | \$6,371.00 | \$11,400.00 | 178.94% |
| 005270 - Boys Tennis | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 300.00 | 0.00 | 300.00 | |
| 4--- Supplies/Materials | 3,600.00 | 1,874.23 | 3,000.00 | 160.07% |
| 6--- Dues/Fees/Other | 1,100.00 | 400.00 | 1,100.00 | 275.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|-----------------------------------|--------------------|--------------------|--------------------|----------------|
| 005270 - Boys Tennis | | | | |
| Boys Tennis Totals | \$5,000.00 | \$2,274.23 | \$4,400.00 | 193.47% |
| 005280 - Boys Track | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 3,500.00 | 2,769.08 | 3,500.00 | 126.40% |
| 4--- Supplies/Materials | 4,200.00 | 4,319.00 | 3,700.00 | 85.67% |
| 6--- Dues/Fees/Other | 4,300.00 | 1,166.80 | 2,300.00 | 197.12% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Track Totals | \$12,000.00 | \$8,254.88 | \$9,500.00 | 115.08% |
| 005285 - Boys Volleyball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 9,500.00 | 8,467.32 | 9,500.00 | 112.20% |
| 4--- Supplies/Materials | 4,500.00 | 3,415.31 | 2,500.00 | 73.20% |
| 6--- Dues/Fees/Other | 4,500.00 | 200.00 | 4,500.00 | 2,250.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Volleyball Totals | \$18,500.00 | \$12,082.63 | \$16,500.00 | 136.56% |
| 005290 - Boys Water Polo | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 9,400.00 | 5,454.18 | 9,400.00 | 172.34% |
| 4--- Supplies/Materials | 2,800.00 | 2,051.18 | 1,700.00 | 82.88% |
| 6--- Dues/Fees/Other | 3,600.00 | 100.00 | 3,600.00 | 3,600.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Boys Water Polo Totals | \$15,800.00 | \$7,605.36 | \$14,700.00 | 193.28% |
| 005295 - Wrestling | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 10,000.00 | 2,206.28 | 9,300.00 | 421.52% |
| 4--- Supplies/Materials | 2,700.00 | 3,297.31 | 4,150.00 | 125.86% |
| 6--- Dues/Fees/Other | 5,500.00 | 0.00 | 5,500.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Wrestling Totals | \$18,200.00 | \$5,503.59 | \$18,950.00 | 344.32% |
| 005300 - Athletics - Girls | | | | |
| 3--- Purchased Services | 97,000.00 | 56,387.54 | 97,000.00 | 172.02% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| Athletics - Girls Totals | \$97,000.00 | \$56,387.54 | \$97,000.00 | 172.02% |
| 005305 - Badminton | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 300.00 | 0.00 | 300.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|-------------------------------------|--------------------|-------------------|--------------------|----------------|
| 005305 - Badminton | | | | |
| 4--- Supplies/Materials | 5,700.00 | 2,964.50 | 3,200.00 | 107.94% |
| 6--- Dues/Fees/Other | 1,800.00 | 200.00 | 1,800.00 | 900.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Badminton Totals | \$7,800.00 | \$3,164.50 | \$5,300.00 | 167.48% |
| 005315 - Girls Basketball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 13,100.00 | 7,135.80 | 13,100.00 | 183.58% |
| 4--- Supplies/Materials | 2,800.00 | 2,157.07 | 2,750.00 | 127.49% |
| 6--- Dues/Fees/Other | 3,800.00 | 0.00 | 3,800.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Basketball Totals | \$19,700.00 | \$9,292.87 | \$19,650.00 | 211.45% |
| 005316 - Girls Bowling | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 500.00 | 0.00 | 300.00 | |
| 6--- Dues/Fees/Other | 2,200.00 | 2,233.40 | 2,200.00 | 98.50% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Bowling Totals | \$2,700.00 | \$2,233.40 | \$2,500.00 | 111.94% |
| 005318 - Cheerleading | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 4,700.00 | 1,712.23 | 4,300.00 | 251.13% |
| 6--- Dues/Fees/Other | 4,000.00 | 3,085.00 | 4,000.00 | 129.66% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Cheerleading Totals | \$8,700.00 | \$4,797.23 | \$8,300.00 | 173.02% |
| 005320 - Girls Cross Country | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 600.00 | 330.85 | 600.00 | 181.35% |
| 4--- Supplies/Materials | 1,500.00 | 981.36 | 2,725.00 | 277.68% |
| 6--- Dues/Fees/Other | 1,650.00 | 485.71 | 1,650.00 | 339.71% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Cross Country Totals | \$3,750.00 | \$1,797.92 | \$4,975.00 | 276.71% |
| 005323 - Field Hockey | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 3,900.00 | 869.38 | 3,900.00 | 448.60% |
| 4--- Supplies/Materials | 2,000.00 | 2,047.34 | 2,000.00 | 97.69% |
| 6--- Dues/Fees/Other | 1,000.00 | 0.00 | 1,000.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|----------------------------------|--------------------|--------------------|--------------------|----------------|
| 005323 - Field Hockey | | | | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Field Hockey Totals | \$6,900.00 | \$2,916.72 | \$6,900.00 | 236.57% |
| 005330 - Girls Golf | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 200.00 | 0.00 | 200.00 | |
| 4--- Supplies/Materials | 4,700.00 | 4,009.68 | 3,900.00 | 97.26% |
| 6--- Dues/Fees/Other | 4,500.00 | 4,334.52 | 4,500.00 | 103.82% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Golf Totals | \$9,400.00 | \$8,344.20 | \$8,600.00 | 103.07% |
| 005335 - Girls Gymnastics | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 3,100.00 | 1,696.56 | 3,100.00 | 182.72% |
| 4--- Supplies/Materials | 4,500.00 | 3,731.30 | 1,500.00 | 40.20% |
| 6--- Dues/Fees/Other | 2,400.00 | 0.00 | 2,400.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Gymnastics Totals | \$10,000.00 | \$5,427.86 | \$7,000.00 | 128.96% |
| 005340 - Girls Lacrosse | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 7,800.00 | 3,372.96 | 7,800.00 | 231.25% |
| 4--- Supplies/Materials | 3,800.00 | 1,207.61 | 3,600.00 | 298.11% |
| 6--- Dues/Fees/Other | 1,900.00 | 200.00 | 1,900.00 | 950.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Lacrosse Totals | \$13,500.00 | \$4,780.57 | \$13,300.00 | 278.21% |
| 005345 - Girls Soccer | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 13,000.00 | 8,147.52 | 13,000.00 | 159.56% |
| 4--- Supplies/Materials | 4,800.00 | 4,340.56 | 8,700.00 | 200.43% |
| 6--- Dues/Fees/Other | 2,850.00 | 450.00 | 2,850.00 | 633.33% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Soccer Totals | \$20,650.00 | \$12,938.08 | \$24,550.00 | 189.75% |
| 005350 - Softball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 8,200.00 | 3,880.04 | 7,200.00 | 185.57% |
| 4--- Supplies/Materials | 6,900.00 | 1,891.33 | 5,600.00 | 296.09% |
| 6--- Dues/Fees/Other | 1,100.00 | 200.00 | 1,100.00 | 550.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|------------------------------------|--------------------|-------------------|--------------------|----------------|
| 005350 - Softball | | | | |
| Softball Totals | \$16,200.00 | \$5,971.37 | \$13,900.00 | 232.78% |
| 005355 - Poms - Competitive | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 2,000.00 | 1,388.00 | 2,000.00 | 144.09% |
| 4--- Supplies/Materials | 3,000.00 | 0.00 | 3,000.00 | |
| 6--- Dues/Fees/Other | 2,000.00 | 940.00 | 2,000.00 | 212.77% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Poms - Competitive Totals | \$7,000.00 | \$2,328.00 | \$7,000.00 | 300.69% |
| 005360 - Girls Swimming | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 5,200.00 | 3,784.98 | 5,200.00 | 137.39% |
| 4--- Supplies/Materials | 4,000.00 | 2,613.40 | 3,400.00 | 130.10% |
| 6--- Dues/Fees/Other | 3,200.00 | 200.00 | 3,200.00 | 1,600.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Swimming Totals | \$12,400.00 | \$6,598.38 | \$11,800.00 | 178.83% |
| 005370 - Girls Tennis | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 300.00 | 0.00 | 300.00 | |
| 4--- Supplies/Materials | 8,200.00 | 7,858.31 | 3,600.00 | 45.81% |
| 6--- Dues/Fees/Other | 1,050.00 | 505.00 | 1,050.00 | 207.92% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Tennis Totals | \$9,550.00 | \$8,363.31 | \$4,950.00 | 59.19% |
| 005380 - Girls Track | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 3,200.00 | 1,045.00 | 3,200.00 | 306.22% |
| 4--- Supplies/Materials | 4,000.00 | 3,707.72 | 3,800.00 | 102.49% |
| 6--- Dues/Fees/Other | 2,600.00 | 960.00 | 2,600.00 | 270.83% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Track Totals | \$9,800.00 | \$5,712.72 | \$9,600.00 | 168.05% |
| 005390 - Girls Water Polo | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 6,700.00 | 3,440.17 | 6,700.00 | 194.76% |
| 4--- Supplies/Materials | 2,000.00 | 1,280.22 | 1,500.00 | 117.17% |
| 6--- Dues/Fees/Other | 2,500.00 | 100.00 | 2,500.00 | 2,500.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Water Polo Totals | \$11,200.00 | \$4,820.39 | \$10,700.00 | 221.97% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|---------------------|---------------------|---------------------|----------------|
| 005395 - Girls Volleyball | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 10,900.00 | 5,364.36 | 10,900.00 | 203.19% |
| 4--- Supplies/Materials | 4,000.00 | 2,465.45 | 2,200.00 | 89.23% |
| 6--- Dues/Fees/Other | 4,850.00 | 0.00 | 4,850.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Girls Volleyball Totals | \$19,750.00 | \$7,829.81 | \$17,950.00 | 229.25% |
| 005400 - Summer Athletic Camp | | | | |
| 1--- Salaries | 203,601.00 | 252,327.72 | 203,664.00 | 80.71% |
| 2--- Benefits | 7,161.00 | 13,797.67 | 10,621.00 | 76.98% |
| 3--- Purchased Services | 10,200.00 | 1,161.40 | 7,300.00 | 628.55% |
| 4--- Supplies/Materials | 19,000.00 | 19,275.46 | 19,000.00 | 98.57% |
| 6--- Dues/Fees/Other | 10,000.00 | 8,350.00 | 10,000.00 | 119.76% |
| Summer Athletic Camp Totals | \$249,962.00 | \$294,912.25 | \$250,585.00 | 84.97% |
| 005500 - GBS Community Swim Program | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| GBS Community Swim Program Totals | \$0.00 | \$0.00 | \$0.00 | |
| 005505 - Glenbrook Aquatics | | | | |
| 1--- Salaries | 347,608.00 | 348,059.33 | 98,968.00 | 28.43% |
| 2--- Benefits | 119,027.00 | 119,063.88 | 53,755.00 | 45.15% |
| 3--- Purchased Services | 6,000.00 | 7,070.48 | 7,100.00 | 100.42% |
| 4--- Supplies/Materials | 9,200.00 | 12,282.41 | 7,000.00 | 56.99% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 47,479.00 | 55,388.43 | 2,700.00 | 4.87% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Glenbrook Aquatics Totals | \$529,314.00 | \$541,864.53 | \$169,523.00 | 31.29% |
| 005510 - Swim America | | | | |
| 1--- Salaries | 14,491.00 | 5,934.55 | 23,980.00 | 404.07% |
| 2--- Benefits | 762.00 | 242.90 | 920.00 | 378.76% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 75.00 | 0.00 | 1,000.00 | |
| 6--- Dues/Fees/Other | 600.00 | 600.00 | 0.00 | 0.00% |
| Swim America Totals | \$15,928.00 | \$6,777.45 | \$25,900.00 | 382.15% |
| 005515 - Glenbrook Swim Club - Diving | | | | |
| 1--- Salaries | 22,500.00 | 23,446.02 | 22,500.00 | 95.97% |
| 2--- Benefits | 3,268.00 | 3,180.34 | 3,647.00 | 114.67% |
| 3--- Purchased Services | 6,500.00 | 1,092.39 | 1,500.00 | 137.31% |
| 4--- Supplies/Materials | 100.00 | 31.86 | 500.00 | 1,569.37% |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|----------------|
| 005515 - Glenbrook Swim Club - Diving | | | | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 900.00 | 892.75 | 1,000.00 | 112.01% |
| Glenbrook Swim Club - Diving Totals | \$33,268.00 | \$28,643.36 | \$29,147.00 | 101.76% |
| 005520 - Glenbrook Swim Club - Water | | | | |
| 1--- Salaries | 5,000.00 | 0.00 | 5,000.00 | |
| 2--- Benefits | 65.00 | 0.00 | 383.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Glenbrook Swim Club - Water Polo Totals | \$5,065.00 | \$0.00 | \$5,383.00 | |
| 005800 - Extra/Co-Curricular Activities | | | | |
| 1--- Salaries | 1,012,839.00 | 1,007,470.54 | 1,102,854.00 | 109.47% |
| 2--- Benefits | 132,836.00 | 132,915.19 | 133,189.00 | 100.21% |
| 3--- Purchased Services | 121,350.00 | 76,561.84 | 135,350.00 | 176.79% |
| 4--- Supplies/Materials | 7,760.00 | 59,290.30 | 8,100.00 | 13.66% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 6--- Dues/Fees/Other | 3,750.00 | 340.00 | 6,650.00 | 1,955.88% |
| 7--- Non-Capitalized Outlay | 0.00 | 179.94 | 0.00 | 0.00% |
| Extra/Co-Curricular Activities Totals | \$1,278,535.00 | \$1,276,757.81 | \$1,386,143.00 | 108.57% |
| 005805 - Auditorium | | | | |
| 1--- Salaries | 159,248.00 | 159,025.89 | 161,994.00 | 101.87% |
| 2--- Benefits | 57,721.00 | 57,831.33 | 56,979.00 | 98.53% |
| 3--- Purchased Services | 14,200.00 | 30,785.45 | 14,200.00 | 46.13% |
| 4--- Supplies/Materials | 22,250.00 | 13,687.88 | 20,750.00 | 151.59% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 4,700.00 | 5,427.48 | 4,700.00 | 86.60% |
| Auditorium Totals | \$258,119.00 | \$266,758.03 | \$258,623.00 | 96.95% |
| 005810 - Chess Team | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 800.00 | 0.00 | 700.00 | |
| 4--- Supplies/Materials | 400.00 | 569.52 | 400.00 | 70.23% |
| 6--- Dues/Fees/Other | 860.00 | 385.00 | 860.00 | 223.38% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Chess Team Totals | \$2,060.00 | \$954.52 | \$1,960.00 | 205.34% |
| 005815 - Poms/Cheerleading Club | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 2,550.00 | |
| 4--- Supplies/Materials | 2,500.00 | 0.00 | 3,900.00 | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 1,550.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|---------------------|---------------------|---------------------|----------------|
| 005815 - Poms/Cheerleading Club | | | | |
| Poms/Cheerleading Club Totals | \$2,500.00 | \$0.00 | \$8,000.00 | |
| | | | | |
| 005820 - Debate | | | | |
| 1--- Salaries | 345,693.00 | 349,031.24 | 386,739.00 | 110.80% |
| 2--- Benefits | 49,505.00 | 49,360.20 | 62,067.00 | 125.74% |
| 3--- Purchased Services | 78,500.00 | 40,062.40 | 0.00 | 0.00% |
| 4--- Supplies/Materials | 2,000.00 | 876.09 | 0.00 | 0.00% |
| 6--- Dues/Fees/Other | 20,500.00 | 26,790.40 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 1,172.73 | 0.00 | 0.00% |
| Debate Totals | \$496,198.00 | \$467,293.06 | \$448,806.00 | 96.04% |
| | | | | |
| 005825 - Drama Productions | | | | |
| 1--- Salaries | 5,000.00 | 0.00 | 10,000.00 | |
| 2--- Benefits | 554.00 | 0.00 | 1,740.00 | |
| 3--- Purchased Services | 46,392.00 | 40,277.85 | 46,300.00 | 114.95% |
| 4--- Supplies/Materials | 30,845.00 | 20,492.65 | 28,345.00 | 138.32% |
| 6--- Dues/Fees/Other | 15,150.00 | 21,925.00 | 15,150.00 | 69.10% |
| 7--- Non-Capitalized Outlay | 2,000.00 | 400.00 | 2,000.00 | 500.00% |
| Drama Productions Totals | \$99,941.00 | \$83,095.50 | \$103,535.00 | 124.60% |
| | | | | |
| 005830 - DECA | | | | |
| 1--- Salaries | 19,700.00 | 19,698.00 | 21,396.00 | 108.62% |
| 2--- Benefits | 583.00 | 580.80 | 630.00 | 108.47% |
| 3--- Purchased Services | 17,500.00 | 4,547.00 | 17,500.00 | 384.87% |
| 4--- Supplies/Materials | 1,000.00 | 2,892.33 | 650.00 | 22.47% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| DECA Totals | \$38,783.00 | \$27,718.13 | \$40,176.00 | 144.94% |
| | | | | |
| 005835 - Forensics | | | | |
| 1--- Salaries | 85,387.00 | 85,543.50 | 96,738.00 | 113.09% |
| 2--- Benefits | 6,237.00 | 5,798.78 | 6,584.00 | 113.54% |
| 3--- Purchased Services | 20,250.00 | 8,670.00 | 19,750.00 | 227.80% |
| 4--- Supplies/Materials | 2,200.00 | 1,923.33 | 2,200.00 | 114.38% |
| 6--- Dues/Fees/Other | 4,500.00 | 4,450.00 | 4,620.00 | 103.82% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Forensics Totals | \$118,574.00 | \$106,385.61 | \$129,892.00 | 122.10% |
| | | | | |
| 005840 - FCCLA | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 2--- Benefits | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 11,500.00 | 145.00 | 11,150.00 | 7,689.66% |
| 4--- Supplies/Materials | 300.00 | 271.76 | 200.00 | 73.59% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 200.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|--|-----------------------|-----------------------|-----------------------|------------------|
| 005840 - FCCLA | | | | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| FCCLA Totals | \$11,800.00 | \$416.76 | \$11,550.00 | 2,771.38% |
| 005850 - Mathletes | | | | |
| 1--- Salaries | 92,513.00 | 92,513.00 | 96,038.00 | 103.81% |
| 2--- Benefits | 2,731.00 | 2,729.20 | 2,833.00 | 103.80% |
| 3--- Purchased Services | 6,800.00 | 0.00 | 6,800.00 | |
| 4--- Supplies/Materials | 3,000.00 | 1,267.45 | 2,150.00 | 169.63% |
| 6--- Dues/Fees/Other | 2,035.00 | 1,743.00 | 2,100.00 | 120.48% |
| 7--- Non-Capitalized Outlay | 0.00 | 423.54 | 0.00 | 0.00% |
| Mathletes Totals | \$107,079.00 | \$98,676.19 | \$109,921.00 | 111.40% |
| 005870 - Scholastic Bowl | | | | |
| 1--- Salaries | 0.00 | 0.00 | 0.00 | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 400.00 | 144.99 | 400.00 | 275.88% |
| 6--- Dues/Fees/Other | 200.00 | 100.00 | 200.00 | 200.00% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Scholastic Bowl Totals | \$600.00 | \$244.99 | \$600.00 | 244.91% |
| 005890 - Extra-Activities/Discretionary | | | | |
| 1--- Salaries | 319,636.00 | 315,372.61 | 334,529.00 | 106.07% |
| 2--- Benefits | 15,341.00 | 14,902.26 | 15,991.00 | 107.31% |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Extra-Activities/Discretionary Totals | \$334,977.00 | \$330,274.87 | \$350,520.00 | 106.13% |
| 009000 - Operations | | | | |
| 1--- Salaries | 693,010.00 | 693,007.36 | 753,245.00 | 108.69% |
| 2--- Benefits | 254,001.00 | 252,906.03 | 258,303.00 | 102.13% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| Operations Totals | \$947,011.00 | \$945,913.39 | \$1,011,548.00 | 106.94% |
| 009005 - Utilities | | | | |
| 3--- Purchased Services | 125,000.00 | 132,128.06 | 170,000.00 | 128.66% |
| 4--- Supplies/Materials | 1,577,000.00 | 1,414,685.71 | 1,650,000.00 | 116.63% |
| Utilities Totals | \$1,702,000.00 | \$1,546,813.77 | \$1,820,000.00 | 117.66% |
| 009010 - Custodial Services | | | | |
| 1--- Salaries | 2,494,181.00 | 2,465,674.63 | 2,899,709.00 | 117.60% |
| 2--- Benefits | 1,003,304.00 | 1,002,164.35 | 1,169,074.00 | 116.65% |
| 3--- Purchased Services | 270,500.00 | 238,152.11 | 196,000.00 | 82.30% |
| 4--- Supplies/Materials | 966,622.00 | 783,781.97 | 216,000.00 | 27.56% |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |

FY2021-22 Final Budget - Operating Funds Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-------------------------|-------------------------|-------------------------|----------------|
| 009010 - Custodial Services | | | | |
| 6--- Dues/Fees/Other | 6,000.00 | 0.00 | 6,000.00 | |
| 7--- Non-Capitalized Outlay | 12,500.00 | 39,370.87 | 108,863.00 | 276.51% |
| Custodial Services Totals | \$4,753,107.00 | \$4,529,143.93 | \$4,595,646.00 | 101.47% |
| 009015 - Safety Committee | | | | |
| 2--- Benefits | 4,000.00 | 3,980.43 | 0.00 | 0.00% |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 4--- Supplies/Materials | 7,350.00 | 7,759.09 | 0.00 | 0.00% |
| 5--- Capital Outlay | 200,000.00 | 0.00 | 0.00 | |
| Safety Committee Totals | \$211,350.00 | \$11,739.52 | \$0.00 | 0.00% |
| 009050 - Building Maintenance | | | | |
| 1--- Salaries | 752,583.00 | 735,951.03 | 911,601.00 | 123.87% |
| 2--- Benefits | 254,088.00 | 253,725.44 | 310,453.00 | 122.36% |
| 3--- Purchased Services | 505,000.00 | 362,136.70 | 457,750.00 | 126.40% |
| 4--- Supplies/Materials | 332,220.00 | 284,943.74 | 293,000.00 | 102.83% |
| 5--- Capital Outlay | 0.00 | 9,291.74 | 0.00 | 0.00% |
| 6--- Dues/Fees/Other | 0.00 | 1,050.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 5,500.00 | 7,213.86 | 15,500.00 | 214.86% |
| Building Maintenance Totals | \$1,849,391.00 | \$1,654,312.51 | \$1,988,304.00 | 120.19% |
| 009080 - Grounds Maintenance | | | | |
| 1--- Salaries | 281,720.00 | 266,355.46 | 254,162.00 | 95.42% |
| 2--- Benefits | 102,965.00 | 102,217.33 | 84,084.00 | 82.26% |
| 3--- Purchased Services | 200,350.00 | 200,509.04 | 206,500.00 | 102.99% |
| 4--- Supplies/Materials | 102,500.00 | 77,677.86 | 117,250.00 | 150.94% |
| 5--- Capital Outlay | 0.00 | 7,899.00 | 0.00 | 0.00% |
| 7--- Non-Capitalized Outlay | 1,000.00 | 6,429.35 | 0.00 | 0.00% |
| Grounds Maintenance Totals | \$688,535.00 | \$661,088.04 | \$661,996.00 | 100.14% |
| 009823 - Construction Projects | | | | |
| 3--- Purchased Services | 7,000.00 | 6,842.50 | 5,000.00 | 73.07% |
| 4--- Supplies/Materials | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 625,000.00 | 163,413.33 | 475,000.00 | 290.67% |
| 7--- Non-Capitalized Outlay | 15,000.00 | 20,690.15 | 5,000.00 | 24.17% |
| Construction Projects Totals | \$647,000.00 | \$190,945.98 | \$485,000.00 | 254.00% |
| 009830 - Special Building Projects | | | | |
| 5--- Capital Outlay | 93,000.00 | 383,873.87 | 102,730.00 | 26.76% |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Special Building Projects Totals | \$93,000.00 | \$383,873.87 | \$102,730.00 | 26.76% |
| Grand Expenditure Totals | \$274,675,830.00 | \$104,719,448.29 | \$171,836,831.00 | 164.09% |

FY 2021-22

Debt Service Fund

FY2021-22 Final Budget - Debt Services Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|-------------------------------|-----|----------------------------|------------------------|------------------------|------------------------|----------------|
| 30 R 100 1111 0000 00 000000 | Y | Gen Taxes: Current Year | 4,734,258.00 | 5,302,409.44 | 4,734,258.00 | 89.29% |
| 30 R 100 1112 0000 00 000000 | Y | Gen Taxes: Prior Year | 5,107,738.00 | 5,180,033.32 | 5,139,378.00 | 99.22% |
| 30 R 100 1113 0000 00 000000 | Y | Gen Taxes: Prior Years | -35,000.00 | -141,334.43 | -140,000.00 | 99.06% |
| Property Taxes | | | \$9,806,996.00 | \$10,341,108.33 | \$9,733,636.00 | 94.13% |
| 30 R 100 1510 0000 00 000000 | Y | Interest Income | 0.00 | 18,512.30 | 0.00 | 0.00% |
| Interest | | | \$0.00 | \$18,512.30 | \$0.00 | 0.00% |
| 30 R 100 1999 0000 00 000000 | Y | Misc Local Revenue | 0.00 | 1,500.00 | 0.00 | 0.00% |
| Other Local Income | | | \$0.00 | \$1,500.00 | \$0.00 | 0.00% |
| 31 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 6,884,725.00 | 6,748,850.00 | 6,882,975.00 | 101.99% |
| 32 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 37,815.00 | 118,149.49 | 180,625.00 | 152.88% |
| 33 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 2,035,100.00 | 2,035,100.00 | 2,035,100.00 | 100.00% |
| 37 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 0.00 | 262,891.01 | 289,475.00 | 110.11% |
| 38 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 606,425.00 | 606,425.00 | 606,425.00 | 100.00% |
| 39 R 100 7130 0000 00 000000 | Y | Transfer Among Funds | 598,053.00 | 401,458.33 | 415,200.00 | 103.42% |
| Other Sources of Funds | | | \$10,162,118.00 | \$10,172,873.83 | \$10,409,800.00 | 102.33% |
| 39 R 100 7210 0000 00 000000 | Y | Principal on Bonds Sold | 0.00 | 8,400,000.00 | 0.00 | 0.00% |
| 39 R 100 7220 0000 00 000000 | Y | Premium on Bonds Sold | 0.00 | 2,196,596.00 | 0.00 | 0.00% |
| Other Sources of Funds | | | \$0.00 | \$10,596,596.00 | \$0.00 | 0.00% |
| 30 R 100 7440 0000 00 000000 | Y | Transfers to Pay Principal | 605,701.00 | 853,027.00 | 0.00 | 0.00% |
| Other Sources of Funds | | | \$605,701.00 | \$853,027.00 | \$0.00 | 0.00% |
| 30 R 100 7540 0000 00 000000 | Y | Transfer to Pay Interest | 45,330.00 | 52,533.00 | 0.00 | 0.00% |
| 75-- | | | \$45,330.00 | \$52,533.00 | \$0.00 | 0.00% |
| Grand Revenue Totals | | | \$20,620,145.00 | \$32,036,150.46 | \$20,143,436.00 | 62.88% |

FY2021-22 Final Budget - Debt Services Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|-------------------------------------|------------------------|------------------------|------------------------|---------------|
| 001999 - Contingency | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Contingency Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002530 - Debt Service | | | | |
| 3--- Purchased Services | 113,790.00 | 3,975.00 | 4,450.00 | 111.95% |
| 6--- Dues/Fees/Other | 21,276,037.00 | 31,263,182.16 | 20,815,900.00 | 66.58% |
| Debt Service Totals | \$21,389,827.00 | \$31,267,157.16 | \$20,820,350.00 | 66.59% |
| Grand Expenditure Totals | \$21,389,827.00 | \$31,267,157.16 | \$20,820,350.00 | 66.59% |

FY 2021-22

Capital Projects Fund

FY2021-22 Final Budget - Capital Projects Revenue

Fiscal Year 2021-2022

Glenbrook High School District 225

| Account | Act | Account Description | PY Budget | PY Activity | FY2021-22 Final | % PY Activity |
|------------------------------|-----|----------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| 60 R 100 1292 0000 00 000000 | Y | The Glen Make-Whole Payments | 0.00 | 1,500,000.00 | 0.00 | 0.00% |
| | | Payments in Lieu of Taxes | \$0.00 | \$1,500,000.00 | \$0.00 | 0.00% |
| 60 R 100 1510 0000 00 000000 | Y | Interest Income | 0.00 | 43,526.46 | 0.00 | 0.00% |
| | | Interest | \$0.00 | \$43,526.46 | \$0.00 | 0.00% |
| 60 R 100 1921 0000 00 000000 | Y | Developer Contributions | 150,000.00 | 132,607.22 | 100,000.00 | 75.41% |
| | | Other Local Income | \$150,000.00 | \$132,607.22 | \$100,000.00 | 75.41% |
| 60 R 100 7800 0000 00 000000 | Y | Transfers to Capital Projects | 1,500,000.00 | 1,500,000.00 | 1,500,000.00 | 100.00% |
| | | Other Sources of Funds | \$1,500,000.00 | \$1,500,000.00 | \$1,500,000.00 | 100.00% |
| Grand Revenue Totals | | | \$1,650,000.00 | \$3,176,133.68 | \$1,600,000.00 | 50.38% |

FY2021-22 Final Budget - Capital Projects Expenditures

Fiscal Year 2021-2022

Glenbrook High School District 225

| | PY Budget | PY Activity | CY Budget | % PY |
|---|-----------------------|-----------------------|-----------------------|---------------|
| 001999 - Contingency | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Contingency Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002520 - Fiscal Services | | | | |
| 6--- Dues/Fees/Other | 0.00 | 0.00 | 0.00 | |
| Fiscal Services Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002530 - Debt Service | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| Debt Service Totals | \$0.00 | \$0.00 | \$0.00 | |
| 002665 - Instructional Innovation | | | | |
| 7--- Non-Capitalized Outlay | 1,028,082.00 | 830,024.44 | 0.00 | 0.00% |
| Instructional Innovation Totals | \$1,028,082.00 | \$830,024.44 | \$0.00 | 0.00% |
| 009823 - Construction Projects | | | | |
| 3--- Purchased Services | 10,000.00 | 6,212.00 | 0.00 | 0.00% |
| 5--- Capital Outlay | 1,500,541.00 | 1,652,802.51 | 1,600,000.00 | 96.81% |
| 7--- Non-Capitalized Outlay | 300,000.00 | 19,174.34 | 0.00 | 0.00% |
| Construction Projects Totals | \$1,810,541.00 | \$1,678,188.85 | \$1,600,000.00 | 95.34% |
| 009827 - Life Safety Amendments | | | | |
| 3--- Purchased Services | 0.00 | 0.00 | 0.00 | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| 7--- Non-Capitalized Outlay | 0.00 | 0.00 | 0.00 | |
| Life Safety Amendments Totals | \$0.00 | \$0.00 | \$0.00 | |
| 009830 - Special Building Projects | | | | |
| 5--- Capital Outlay | 0.00 | 0.00 | 0.00 | |
| Special Building Projects Totals | \$0.00 | \$0.00 | \$0.00 | |
| Grand Expenditure Totals | \$2,838,623.00 | \$2,508,213.29 | \$1,600,000.00 | 63.79% |

FY 2021-22

Agency Fund

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|--|-----------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 99 L 000 0000 0000 00 000000 | | Summary Account | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 990 4999 0000 00 000000 | | Misc Reconcilable Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 100 4300 0000 00 000000 | | Vendor Payable | 2,621.80 | -3,972.94 | -144.20 | -0.20 | -0.20 | -0.20 |
| 99 L 100 4700 0000 00 000000 | | Payroll Payables | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 100 4800 0000 00 000000 | | Fed Withholding Tax Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 100 4810 0000 00 000000 | | State Withholding Tax Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Undefined Totals | | | \$2,621.80 | -\$3,972.94 | -\$144.20 | -\$0.20 | -\$0.20 | -\$0.20 |
| 99 L 100 4935 0000 10 951380 | AA951380 | Glenbrook United | -6,707.42 | -9,479.78 | -10,930.20 | -11,981.55 | -13,751.60 | -13,751.60 |
| 99 L 100 4933 0000 10 935000 | AA935000 | Scholarship - Peer Group | -2,161.00 | -1,161.00 | -161.00 | -161.00 | -161.00 | -161.00 |
| 99 L 100 4933 0000 10 930000 | AA930000 | Scholarship - Aid Trust | -223.06 | -223.06 | -223.06 | -223.06 | -429.06 | -491.05 |
| 99 L 100 4925 0000 10 921650 | AA921650 | Academy Fundraising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 100 4925 0000 10 924090 | AA924090 | GNCY Fundraising | 0.00 | 0.00 | -270.00 | -2,417.30 | -400.00 | -400.00 |
| 99 L 100 4925 0000 10 920000 | AA920000 | Vendor Donations | 0.00 | -275.00 | -550.00 | -550.00 | 0.00 | -50.00 |
| 99 L 100 4930 0000 10 905820 | AA905820 | "The Glenbrooks" Debate Tournament | -850.00 | -17.30 | -944.55 | -375.00 | -309.99 | -20,225.09 |
| 99 L 100 4930 0000 10 905825 | AA905825 | Glenbrook Musical | -654.50 | 3,863.79 | -17,942.25 | 0.00 | 0.00 | 0.00 |
| 99 L 100 4934 0000 10 941000 | AA941000 | Techny Festival | 18.84 | 1,496.41 | 5,971.34 | 0.00 | -2,279.60 | -2,279.60 |
| 99 L 100 4934 0000 10 942000 | AA942000 | Band Parent's Association | -200.00 | -125.00 | -25.00 | -25.00 | 0.00 | -2,160.00 |
| 99 L 100 4998 0000 10 000000 | | Banking Transactions | -1,897.66 | -18,768.15 | -38,285.70 | -27,845.53 | -28,111.19 | -28,122.66 |
| 99 L 100 4930 0000 10 901350 | AA901350 | Transition Program Activities | 0.00 | 0.00 | 0.00 | 0.00 | -2,000.00 | -2,000.00 |
| Glenbrook Administration Totals | | | -\$12,674.80 | -\$24,689.09 | -\$63,360.42 | -\$43,578.44 | -\$47,442.44 | -\$69,641.00 |
| 99 L 200 4935 0000 20 955318 | AN955318 | Cheerleading | -32,988.55 | -27,230.17 | -40,029.04 | -1,483.28 | -4,867.05 | -2,994.60 |
| 99 L 200 4935 0000 20 955355 | AN955355 | Pom Poms | -14,201.84 | -16,220.81 | -11,013.21 | -7,600.22 | -2,579.05 | 123.95 |
| 99 L 200 4935 0000 20 955120 | AN955120 | Sports Banquets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4935 0000 20 955100 | AN955100 | Sports Tournaments | -53,484.97 | -46,343.65 | -30,966.59 | -27,606.13 | -31,926.89 | -36,480.00 |
| 99 L 200 4937 0000 20 975105 | AN975105 | Athletic Booster Club | -100.01 | -250.00 | 0.00 | -43,054.60 | -72,113.54 | -108,020.24 |
| 99 L 200 4937 0000 20 975125 | AN975125 | CSL Leadership Association | 0.00 | -1,961.73 | -1,792.48 | -1,998.23 | -1,998.23 | -1,998.23 |
| 99 L 200 4933 0000 20 930190 | AN930190 | Scholarship - C Jacobs Memorial | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4933 0000 20 930010 | AN930010 | Scholarship - Duffy Memorial | -4,177.50 | -3,177.50 | -2,177.50 | -2,000.00 | -1,000.00 | -1,000.00 |
| 99 L 200 4933 0000 20 930020 | AN930020 | Scholarship - Earl Young Memorial | -2,530.00 | -2,830.00 | -3,130.00 | -3,130.00 | -4,130.00 | -2,130.00 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| 99 L 200 4933 0000 20 930070 | AN930070 | Scholarship - Ha Family Med & Eng | -3,000.00 | -5,000.00 | -5,000.00 | -4,000.00 | -3,000.00 | -3,000.00 |
| 99 L 200 4933 0000 20 930050 | AN930050 | Scholarship - HR Herr | -3,822.00 | -3,822.00 | -3,822.00 | -3,822.00 | -3,822.00 | -3,822.00 |
| 99 L 200 4933 0000 20 930040 | AN930040 | Scholarship - Hynda Gamze Educ | -2,000.00 | -3,000.00 | -2,000.00 | -2,000.00 | -1,000.00 | -1,000.00 |
| 99 L 200 4933 0000 20 930150 | AN930150 | Scholarship - J Guerrero Memorial | 0.00 | 0.00 | 0.00 | -59.97 | -99.44 | -99.44 |
| 99 L 200 4933 0000 20 930110 | AN930110 | Scholarship - Kiwanis Key Club | -3,138.00 | -4,138.00 | -4,138.00 | -5,638.00 | -5,138.00 | -5,138.00 |
| 99 L 200 4933 0000 20 930000 | AN930000 | Scholarship - North | 0.00 | -1,500.00 | -2,000.00 | -2,750.00 | -3,500.00 | -3,500.00 |
| 99 L 200 4933 0000 20 930200 | AN930200 | Scholarship - S Kapielski | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4933 0000 20 930140 | AN930140 | Scholarship - W Simonsen Memorial | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4933 0000 20 930170 | AN930170 | Scholarship - Waterway | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4933 0000 20 930210 | AN930210 | Scholarship - Witty Family | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4933 0000 20 930160 | AN930160 | Scholarship - Zac Resiliency Award | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4925 0000 20 920050 | AN920050 | Kids 4 the Cure | -406.25 | -220.03 | -377.86 | -784.53 | -132.38 | -1,838.38 |
| 99 L 200 4925 0000 20 920070 | AN920070 | Relay for Life | -1,175.07 | -1,476.07 | -1,593.57 | -1,584.34 | -1,217.39 | -1,217.39 |
| 99 L 200 4925 0000 20 920080 | AN920080 | Save a Child's Heart | -113.04 | -86.57 | -69.00 | -415.00 | -415.00 | -415.00 |
| 99 L 200 4925 0000 20 920090 | AN920090 | Water Crisis Bake Sale Fundraising | 0.00 | 0.00 | 0.00 | -248.25 | -248.25 | -248.25 |
| 99 L 200 4930 0000 20 903010 | AN903010 | A Capella - Express | -2,565.75 | -2,909.75 | -3,116.69 | -1,469.21 | -1,513.02 | -1,513.02 |
| 99 L 200 4930 0000 20 900010 | AN900010 | Activity Tickets | 0.00 | -245.00 | -210.00 | -385.00 | -385.00 | -33,145.00 |
| 99 L 200 4930 0000 20 903030 | AN903030 | After School Allstars | -1,007.73 | -298.60 | 127.65 | -1.03 | -114.15 | -114.15 |
| 99 L 200 4930 0000 20 903050 | AN903050 | Animation Studio | 0.00 | 0.00 | 0.00 | -15.28 | -40.28 | -40.28 |
| 99 L 200 4930 0000 20 903060 | AN903060 | Anime Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 903120 | AN903120 | Cap & Gown | -262.04 | 421.01 | 1,023.21 | 0.00 | -547.11 | -15,496.56 |
| 99 L 200 4930 0000 20 903130 | AN903130 | Chamber Groups | -277.34 | -277.34 | -277.34 | -277.34 | -277.34 | -277.34 |
| 99 L 200 4930 0000 20 905810 | AN905810 | Chess Team | -379.00 | -84.00 | -84.30 | 0.00 | -135.00 | -135.00 |
| 99 L 200 4930 0000 20 903150 | AN903150 | Circle of Friends | -197.20 | -197.20 | -125.71 | -125.71 | -125.71 | -125.71 |
| 99 L 200 4930 0000 20 902020 | AN902020 | Class of 2020 | -413.48 | 1,003.62 | -6,475.57 | -2,159.26 | -3,206.94 | -3,206.94 |
| 99 L 200 4930 0000 20 902021 | AN902021 | Class of 2021 | 0.00 | -1,085.57 | -657.87 | 0.00 | -813.60 | -813.60 |
| 99 L 200 4930 0000 20 902022 | AN902022 | Class of 2022 | 0.00 | 0.00 | -756.92 | -281.94 | -8,523.94 | -15,509.94 |
| 99 L 200 4930 0000 20 902023 | AN902023 | Class of 2023 | 0.00 | 0.00 | 0.00 | -1,025.78 | -719.15 | -719.15 |
| 99 L 200 4930 0000 20 902024 | AN902024 | Class of 2024 | 0.00 | 0.00 | 0.00 | 0.00 | -500.00 | -500.00 |
| 99 L 200 4930 0000 20 903170 | AN903170 | Coding Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 903190 | AN903190 | Color Guard | -599.20 | -1,256.67 | -484.50 | 0.00 | 0.00 | 1,001.05 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|-----------------------------------|------------|-------------|-------------|-------------|-------------|-------------|
| 99 L 200 4930 0000 20 905820 | AN905820 | Debate | -84,482.61 | -100,087.74 | -134,424.04 | -162,763.73 | -244,353.33 | -238,352.64 |
| 99 L 200 4930 0000 20 905830 | AN905830 | DECA | -5,845.19 | 6,406.40 | 241.21 | -4,874.74 | -5,668.74 | -5,668.74 |
| 99 L 200 4930 0000 20 905825 | AN905825 | Drama Productions | -11,620.81 | -14,509.27 | -11,812.60 | -13,536.02 | -11,085.04 | -13,601.27 |
| 99 L 200 4930 0000 20 903310 | AN903310 | Entrepreneurship | -12,876.45 | -10,981.15 | -8,644.50 | -7,014.40 | -3,871.57 | -3,871.57 |
| 99 L 200 4930 0000 20 903320 | AN903320 | Environmental Awareness | 36.76 | 40.11 | 0.00 | -403.88 | -575.30 | -575.30 |
| 99 L 200 4930 0000 20 903330 | AN903330 | Envolve | 0.00 | 0.00 | 0.00 | -5,465.13 | -5,170.73 | -5,170.73 |
| 99 L 200 4930 0000 20 903270 | AN903270 | E-Sports Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 905840 | AN905840 | FCCLA Family/Career Community | -2,578.28 | -6,633.57 | -12,098.77 | -9,719.18 | -9,375.14 | -9,375.14 |
| 99 L 200 4930 0000 20 903360 | AN903360 | Foreign Films Club | 0.00 | 0.00 | 0.00 | -103.45 | -103.45 | -103.45 |
| 99 L 200 4930 0000 20 903390 | AN903390 | Friends & Co Club | -2,240.22 | -2,583.24 | -2,504.02 | -1,860.65 | -1,435.38 | -1,435.38 |
| 99 L 200 4930 0000 20 903400 | AN903400 | Future Educators of America (FEA) | -441.30 | -102.67 | -15.77 | -88.60 | -128.60 | -128.60 |
| 99 L 200 4930 0000 20 903430 | AN903430 | Gender-Sexuality Alliance | -303.02 | -716.97 | -1,000.28 | -844.28 | -844.28 | -844.28 |
| 99 L 200 4930 0000 20 903470 | AN903470 | Global Citizens | -3,029.55 | -3,765.55 | -5,371.55 | -1,051.55 | -1,141.55 | -1,141.55 |
| 99 L 200 4930 0000 20 903480 | AN903480 | Grad Night | 0.00 | 0.00 | 0.00 | -508.97 | -125.00 | -19,425.00 |
| 99 L 200 4930 0000 20 903500 | AN903500 | Hellinic Club | -802.26 | -773.11 | -1,288.98 | -928.53 | -928.53 | -928.53 |
| 99 L 200 4930 0000 20 905835 | AN905835 | Individual Events/Speech | -1,567.76 | -1,278.49 | -4,256.44 | -3,775.14 | -6,881.31 | -6,881.31 |
| 99 L 200 4930 0000 20 903520 | AN903520 | Interact Club | -11,717.16 | -8,635.98 | -9,479.66 | -11,190.33 | -12,794.08 | -12,794.08 |
| 99 L 200 4930 0000 20 903580 | AN903580 | Key Club | -2,123.42 | -2,464.66 | -2,218.79 | -2,618.42 | -2,195.72 | -2,195.72 |
| 99 L 200 4930 0000 20 903610 | AN903610 | Literary Magazine | -12,203.11 | -4,395.66 | -1,873.66 | -2,361.91 | -2,336.91 | -2,311.91 |
| 99 L 200 4930 0000 20 905850 | AN905850 | Math Team | -2,764.45 | -3,243.21 | -4,112.31 | -4,402.48 | -5,152.48 | -5,262.48 |
| 99 L 200 4930 0000 20 903640 | AN903640 | Medical Club | -373.91 | -927.82 | -1,499.82 | -617.02 | -617.02 | -617.02 |
| 99 L 200 4930 0000 20 903650 | AN903650 | Model United Nations | -2,996.55 | -3,302.15 | -7,300.57 | -5,129.78 | -5,056.40 | -5,056.40 |
| 99 L 200 4930 0000 20 903670 | AN903670 | Nat'l Art Honor Society | -291.09 | -151.09 | -101.09 | -168.09 | -168.09 | -298.09 |
| 99 L 200 4930 0000 20 903680 | AN903680 | Nat'l Honor Society | -11,933.30 | -14,099.29 | -16,038.50 | -16,038.50 | -17,823.50 | -15,603.50 |
| 99 L 200 4930 0000 20 903690 | AN903690 | Newspaper - Torch | -10,048.05 | -6,246.72 | -6,870.32 | -12,940.31 | -8,232.86 | -9,582.86 |
| 99 L 200 4930 0000 20 903720 | AN903720 | Open Forum | 0.00 | 0.00 | -334.97 | -128.47 | -128.47 | -128.47 |
| 99 L 200 4930 0000 20 903740 | AN903740 | Operation Snowball | -21,284.39 | -18,379.95 | -24,753.77 | -30,394.10 | -30,394.10 | -27,854.10 |
| 99 L 200 4930 0000 20 903750 | AN903750 | Orchesis | -14,030.54 | -19,686.52 | -27,735.63 | -24,053.37 | -25,017.68 | -30,269.68 |
| 99 L 200 4930 0000 20 903780 | AN903780 | Pan-Asian Student Society | -172.80 | -1,310.28 | -393.56 | -393.56 | -393.56 | -393.56 |
| 99 L 200 4930 0000 20 903810 | AN903810 | PAWS | -2,001.89 | -2,199.80 | -2,199.80 | -2,293.41 | -2,293.41 | -2,283.41 |
| 99 L 200 4930 0000 20 903860 | AN903860 | Practical Horticulture | -34.49 | -154.49 | -154.49 | -314.49 | -314.49 | -314.49 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|---|-----------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 99 L 200 4930 0000 20 903880 | AN903880 | Radio & Television Club | -8,859.02 | -4,097.74 | -9,935.54 | -9,174.54 | -9,174.54 | -9,174.54 |
| 99 L 200 4930 0000 20 903900 | AN903900 | Scholastic Bowl | -59.60 | -329.74 | -245.73 | -245.73 | -245.73 | -245.73 |
| 99 L 200 4930 0000 20 903910 | AN903910 | Science Club | -201.30 | -122.91 | -557.93 | -2,049.04 | -3,769.42 | -3,769.42 |
| 99 L 200 4930 0000 20 903940 | AN903940 | Society of Women Engineers (SWEN) | 0.00 | 0.00 | -806.98 | -1,223.23 | -1,308.82 | -1,308.82 |
| 99 L 200 4930 0000 20 903970 | AN903970 | Spartan Buddies | -316.39 | -786.39 | -688.67 | -491.70 | -393.58 | -393.58 |
| 99 L 200 4930 0000 20 903980 | AN903980 | Spartan Marching Band | -11,855.22 | -12,311.13 | -9,774.64 | -11,554.64 | -4,156.70 | 1,285.01 |
| 99 L 200 4930 0000 20 903990 | AN903990 | Spartan Spirit Squad | -1,800.42 | -2,392.92 | -3,575.25 | -4,275.94 | -4,998.54 | -7,898.54 |
| 99 L 200 4930 0000 20 904000 | AN904000 | Spartans Inspire | -468.11 | -778.39 | -778.39 | -774.39 | -774.39 | -774.39 |
| 99 L 200 4930 0000 20 904010 | AN904010 | Stagecrew/Pactech | -561.82 | -561.82 | -736.41 | -486.41 | -486.41 | -486.41 |
| 99 L 200 4930 0000 20 900000 | AN900000 | Student Association | -33,663.16 | -39,719.96 | -37,689.17 | -58,956.25 | -63,439.49 | -65,574.38 |
| 99 L 200 4930 0000 20 904040 | AN904040 | Theater Club | -1,966.53 | -2,186.78 | -1,916.27 | -1,186.21 | -1,652.21 | -928.21 |
| 99 L 200 4930 0000 20 904090 | AN904090 | Tri-M | -3,085.33 | -1,845.91 | -244.85 | -98.19 | -98.19 | -98.19 |
| 99 L 200 4930 0000 20 904120 | AN904120 | Variety Show | -24,320.29 | -32,960.12 | -34,423.98 | -44,513.70 | -47,979.56 | -47,979.56 |
| 99 L 200 4930 0000 20 904140 | AN904140 | WGBK Radio | -716.49 | -506.63 | -646.68 | -509.48 | -1.53 | -1.53 |
| 99 L 200 4930 0000 20 904170 | AN904170 | World Language Honor Society | -7,301.76 | -6,791.51 | -6,333.42 | -6,304.45 | -5,896.17 | -5,896.17 |
| 99 L 200 4930 0000 20 904180 | AN904180 | Yearbook - Laconian | 13,791.80 | 20,655.69 | -9,022.16 | 0.00 | -70,312.38 | -126,680.38 |
| 99 L 200 4930 0000 20 902019 | AN902019 | Class of 2019 | -1,830.47 | -5,021.97 | -7,836.54 | -5,292.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 904130 | AN904130 | Welcoming Committee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4934 0000 20 944000 | AN944000 | Choir Parents Organization | -467.47 | -607.47 | -607.47 | -607.47 | 0.00 | 0.00 |
| 99 L 200 4934 0000 20 945000 | AN945000 | North Suburban Chess League | 0.00 | -1,720.03 | -2,172.03 | -2,334.03 | -2,434.03 | -2,434.03 |
| 99 L 200 4934 0000 20 940000 | AN940000 | Parent's Association | -44,284.74 | -250.00 | -375.00 | -975.00 | -175.00 | -11,500.00 |
| 99 L 200 4934 0000 20 946000 | AN946000 | Theatre Parent Organization | 0.00 | -100.00 | -100.00 | 0.00 | 0.00 | -1,400.00 |
| 99 L 200 4930 0000 20 904095 | AN904095 | True Crime Club | 0.00 | 0.00 | 0.00 | 0.00 | -287.00 | -287.00 |
| 99 L 200 4934 0000 20 945900 | AN945900 | Senior Send-Off Event | 0.00 | 0.00 | 0.00 | 0.00 | -2,538.49 | -2,320.67 |
| 99 L 200 4930 0000 20 903885 | AN903885 | Revive Our World (ROW) | 0.00 | 0.00 | 0.00 | 0.00 | -85.00 | -85.00 |
| 99 L 200 4930 0000 20 904028 | AN904028 | Student Mental Health Advisory Board | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -6,099.93 |
| 99 L 200 4930 0000 20 902025 | AN902025 | Class of 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 903358 | AN903358 | Fermata | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 200 4930 0000 20 903768 | AN903768 | OW! | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Glenbrook North High School Totals | | | -\$472,531.13 | -\$434,804.63 | -\$533,857.08 | -\$590,949.99 | -\$778,902.36 | -\$959,893.95 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|-------------------------|------------|------------|------------|------------|------------|------------|
| 99 L 300 4925 0000 30 920095 | AS920095 | LUMOS | 0.00 | 0.00 | 0.00 | 0.00 | -194.73 | -194.73 |
| 99 L 300 4935 0000 30 955305 | AS955305 | Badminton - Girls | 0.00 | 0.00 | -416.56 | 0.00 | -45.50 | -45.50 |
| 99 L 300 4935 0000 30 955210 | AS955210 | Baseball | -17,898.51 | -8,324.46 | -9,372.96 | -1,391.99 | -32,628.24 | -32,098.24 |
| 99 L 300 4935 0000 30 955215 | AS955215 | Basketball - Boys | -892.04 | -991.70 | -2,184.54 | -1,620.68 | -1,740.68 | -810.18 |
| 99 L 300 4935 0000 30 955315 | AS955315 | Basketball - Girls | 0.00 | 0.00 | 0.00 | 0.00 | -376.00 | -376.00 |
| 99 L 300 4935 0000 30 955318 | AS955318 | Cheerleading | 11,647.88 | 2,265.21 | 1,261.35 | -162.61 | -717.69 | -2,922.74 |
| 99 L 300 4935 0000 30 955220 | AS955220 | Cross Country - Boys | 1,648.04 | -1,015.75 | -527.96 | -6,775.58 | -218.15 | -218.15 |
| 99 L 300 4935 0000 30 955320 | AS955320 | Cross Country - Girls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4935 0000 30 955225 | AS955225 | Football | -12,491.86 | -3,546.01 | -7,483.82 | -9,046.45 | -20,502.72 | -26,442.34 |
| 99 L 300 4935 0000 30 955230 | AS955230 | Golf - Boys | -4,542.89 | -5,774.86 | -8,502.92 | -9,530.85 | -7,512.86 | -6,934.86 |
| 99 L 300 4935 0000 30 955330 | AS955330 | Golf - Girls | -3,001.67 | -1,799.54 | -2,223.63 | -2,434.88 | -1,920.26 | -3,120.26 |
| 99 L 300 4935 0000 30 955235 | AS955235 | Gymnastics - Boys | -81.00 | -1,021.00 | -459.51 | -288.26 | -288.26 | -288.26 |
| 99 L 300 4935 0000 30 955335 | AS955335 | Gymnastics - Girls | 0.00 | 0.00 | 315.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4935 0000 30 955240 | AS955240 | Lacrosse - Boys | -3,409.14 | -9,766.82 | -7,924.06 | -2,495.05 | -7,492.98 | -7,362.99 |
| 99 L 300 4935 0000 30 955340 | AS955340 | Lacrosse - Girls | -26,139.85 | -35,531.08 | -44,095.31 | -31,998.32 | -47,283.33 | -47,283.33 |
| 99 L 300 4935 0000 30 955245 | AS955245 | Soccer - Boys | -300.00 | -1,817.47 | -3,678.87 | -8,029.42 | -2,234.89 | -1,616.56 |
| 99 L 300 4935 0000 30 955345 | AS955345 | Soccer - Girls | -5,074.93 | -4,723.93 | -4,263.70 | -3,451.76 | -2,571.83 | -2,571.83 |
| 99 L 300 4935 0000 30 955350 | AS955350 | Softball | -543.19 | -5,392.70 | -953.22 | -675.35 | -135.71 | -135.71 |
| 99 L 300 4935 0000 30 955100 | AS955100 | Sports Tournaments | -67,527.73 | -44,474.41 | -35,525.37 | -23,287.00 | -14,982.52 | -8,930.12 |
| 99 L 300 4935 0000 30 955260 | AS955260 | Swimming/Diving - Boys | -909.46 | -1,991.95 | -1,167.14 | -691.45 | -240.54 | -240.54 |
| 99 L 300 4935 0000 30 955360 | AS955360 | Swimming/Diving - Girls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -2,500.00 |
| 99 L 300 4935 0000 30 955270 | AS955270 | Tennis - Boys | 0.00 | 0.00 | -88.21 | -391.74 | -391.74 | -391.74 |
| 99 L 300 4935 0000 30 955370 | AS955370 | Tennis - Girls | 0.00 | 0.00 | 0.00 | -45.91 | -269.71 | -269.71 |
| 99 L 300 4935 0000 30 955280 | AS955280 | Track - Boys | 0.00 | 0.00 | -304.00 | 0.00 | -1,831.82 | -1,831.82 |
| 99 L 300 4935 0000 30 955380 | AS955380 | Track - Girls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4935 0000 30 955285 | AS955285 | Volleyball - Boys | 64.39 | 243.00 | -30.00 | 0.00 | -1,951.89 | -1,951.89 |
| 99 L 300 4935 0000 30 955385 | AS955385 | Volleyball - Girls | -2,331.60 | -3,486.08 | -3,634.28 | -3,293.72 | -2,545.32 | -5,463.06 |
| 99 L 300 4935 0000 30 955290 | AS955290 | Water Polo - Boys | -1,411.98 | -2,856.02 | -1,809.03 | -1,148.15 | -956.18 | -956.18 |
| 99 L 300 4935 0000 30 955390 | AS955390 | Water Polo - Girls | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4935 0000 30 955295 | AS955295 | Wrestling | -6,124.56 | -7,683.26 | -7,422.35 | -10,404.76 | -10,824.32 | -9,324.32 |
| 99 L 300 4937 0000 30 975105 | AS975105 | Athletic Booster Club | 5,319.83 | -500.00 | 1,706.00 | 0.00 | -100.00 | -550.00 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|-----------------------------------|------------|------------|------------|------------|------------|------------|
| 99 L 300 4937 0000 30 975125 | AS975125 | CSL Leadership Association | 0.00 | 0.00 | 0.00 | -22,548.01 | -15,281.01 | -15,281.01 |
| 99 L 300 4937 0000 30 975123 | AS975123 | Field Hockey Booster Club | -6,845.08 | -6,364.53 | -5,238.53 | -4,870.32 | -4,205.32 | -3,742.32 |
| 99 L 300 4933 0000 30 930075 | AS930075 | Schoalrship - J Yordy | -7,384.00 | -6,384.00 | -4,384.00 | -3,384.00 | -2,384.00 | -2,384.00 |
| 99 L 300 4933 0000 30 930015 | AS930015 | Scholarship - Amber Orchesis | -1,000.00 | -1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4933 0000 30 930025 | AS930025 | Scholarship - C Mama Glass | 0.00 | -1,150.00 | -4,740.00 | -3,740.00 | -2,740.00 | -2,740.00 |
| 99 L 300 4933 0000 30 930035 | AS930035 | Scholarship - C Rogal | -15,500.00 | -10,500.00 | -3,000.00 | -500.00 | -500.00 | -500.00 |
| 99 L 300 4933 0000 30 930045 | AS930045 | Scholarship - C Stiffler | -2,000.00 | -1,000.00 | 0.00 | -9,005.05 | -8,005.05 | -8,005.05 |
| 99 L 300 4933 0000 30 930065 | AS930065 | Scholarship - G Kaske Memorial | -9,000.00 | -8,000.00 | -7,000.00 | -5,000.00 | -5,000.00 | -5,000.00 |
| 99 L 300 4933 0000 30 930085 | AS930085 | Scholarship - Japanese Omron | -9,000.00 | -7,000.00 | -4,000.00 | -2,000.00 | -1,000.00 | -1,000.00 |
| 99 L 300 4933 0000 30 930105 | AS930105 | Scholarship - JL Aaron Memorial | -537.60 | -687.60 | -837.60 | -837.60 | -987.60 | -987.60 |
| 99 L 300 4933 0000 30 930115 | AS930115 | Scholarship - L Kocian | 0.00 | 0.00 | -7,500.00 | -6,000.00 | 0.00 | 0.00 |
| 99 L 300 4933 0000 30 930135 | AS930135 | Scholarship - M Sirvatka | -1,429.00 | -679.00 | -315.00 | 0.00 | -160.00 | -160.00 |
| 99 L 300 4933 0000 30 930155 | AS930155 | Scholarship - Music Choir | 0.00 | 3,048.16 | 320.63 | -541.37 | -1,397.37 | -1,397.37 |
| 99 L 300 4933 0000 30 930165 | AS930165 | Scholarship - R Bilger | -2,500.00 | -2,500.00 | 0.00 | 0.00 | -2,500.00 | -2,500.00 |
| 99 L 300 4933 0000 30 930175 | AS930175 | Scholarship - R Goodspeed | -2,950.00 | -2,000.00 | -1,000.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4933 0000 30 930195 | AS930195 | Scholarship - Radio/Broadcasting | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4933 0000 30 930205 | AS930205 | Scholarship - Schrieiner Memorial | -16,308.32 | -16,308.32 | -15,933.32 | -14,324.32 | -13,324.30 | -12,324.30 |
| 99 L 300 4933 0000 30 930000 | AS930000 | Scholarship - South | -21,289.11 | -26,960.59 | -5,710.59 | -3,710.59 | -2,210.59 | -3,210.59 |
| 99 L 300 4933 0000 30 930215 | AS930215 | Scholarship - W Hicks Memorial | -4,961.87 | -4,961.87 | -265.87 | -2,265.87 | -265.87 | -265.87 |
| 99 L 300 4925 0000 30 920115 | AS920115 | Operation Smile | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 900010 | AS900010 | Activity Tickets | 4,874.49 | -28,459.21 | -16,837.68 | -28,285.42 | -13,645.03 | -41,344.53 |
| 99 L 300 4930 0000 30 903040 | AS903040 | Amnesty International | -944.77 | -411.88 | -1,553.71 | -341.49 | -341.49 | -341.49 |
| 99 L 300 4930 0000 30 903060 | AS903060 | Anime | 0.00 | -3,655.53 | 515.15 | 0.00 | -108.98 | -108.98 |
| 99 L 300 4930 0000 30 903070 | AS903070 | Bass Fishing | -81.34 | 409.73 | 0.00 | -1,466.80 | -542.10 | -542.10 |
| 99 L 300 4930 0000 30 903080 | AS903080 | Bel Canto | -4,868.91 | -2,014.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903090 | AS903090 | Black Student Union | 0.00 | 0.00 | -110.00 | -65.42 | -165.42 | -165.42 |
| 99 L 300 4930 0000 30 903110 | AS903110 | Business Prof of America | -5,713.26 | -5,690.85 | -3,914.14 | -3,718.52 | -3,586.05 | -3,586.05 |
| 99 L 300 4930 0000 30 903120 | AS903120 | Cap & Gown | -2,678.34 | 799.31 | 4,274.41 | 0.00 | 0.00 | -17,190.00 |
| 99 L 300 4930 0000 30 903130 | AS903130 | Chamber Singers | -2,855.63 | -2,263.52 | -1,390.76 | -2,385.28 | -2,078.68 | -2,078.68 |
| 99 L 300 4930 0000 30 903150 | AS903150 | Circle of Friends | -536.00 | -391.48 | -185.74 | -344.90 | -284.90 | -284.90 |
| 99 L 300 4930 0000 30 902019 | AS902019 | Class of 2019 | -2,648.23 | -3,254.99 | -4,018.00 | 0.00 | 0.00 | 0.00 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|-------------------------------|------------|------------|------------|------------|-------------|-------------|
| 99 L 300 4930 0000 30 902020 | AS902020 | Class of 2020 | -1,056.27 | -2,454.17 | 5,157.17 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902021 | AS902021 | Class of 2021 | 0.00 | 0.00 | -1,100.00 | 0.00 | -194.42 | -194.42 |
| 99 L 300 4930 0000 30 902022 | AS902022 | Class of 2022 | 0.00 | 0.00 | 0.00 | -1,600.00 | -9,214.50 | -9,214.50 |
| 99 L 300 4930 0000 30 902023 | AS902023 | Class of 2023 | 0.00 | 0.00 | 0.00 | -888.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902024 | AS902024 | Class of 2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 900020 | AS900020 | Club Starter Account | 0.00 | 0.00 | -90.34 | -1,263.85 | -391.98 | -391.98 |
| 99 L 300 4930 0000 30 903170 | AS903170 | Coding Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903200 | AS903200 | Consessions | -2,358.19 | -3,862.54 | -8,423.69 | -8,012.12 | -6,973.66 | -4,484.21 |
| 99 L 300 4930 0000 30 903210 | AS903210 | Cooking Club | -97.28 | -97.28 | -97.28 | -97.28 | -97.28 | -97.28 |
| 99 L 300 4930 0000 30 903230 | AS903230 | Cure Club | -2,245.73 | -2,555.57 | -2,743.75 | -3,390.87 | -3,261.00 | -3,261.00 |
| 99 L 300 4930 0000 30 903240 | AS903240 | De La Cru | -737.67 | -329.76 | -249.40 | -264.34 | -264.34 | -264.34 |
| 99 L 300 4930 0000 30 905820 | AS905820 | Debate | -9,100.30 | -796.76 | -17,739.10 | -65,088.54 | -114,932.95 | -112,512.94 |
| 99 L 300 4930 0000 30 903250 | AS903250 | Desi Club | -582.12 | -447.27 | -607.78 | -392.91 | -483.91 | -483.91 |
| 99 L 300 4930 0000 30 903260 | AS903260 | Drama Club | -7,196.15 | -6,132.99 | -2,446.26 | -1,517.08 | -1,480.08 | -1,480.08 |
| 99 L 300 4930 0000 30 905825 | AS905825 | Drama Productions | -612.92 | 8,790.52 | -152.38 | -5,037.44 | -4,945.26 | -4,945.26 |
| 99 L 300 4930 0000 30 903280 | AS903280 | ELPIDA | -2,528.34 | -1,345.36 | -1,079.30 | -1,079.30 | -1,001.58 | -1,001.58 |
| 99 L 300 4930 0000 30 903300 | AS903300 | Engineering Club | -606.34 | -389.63 | -2,066.12 | -1,462.98 | -1,799.03 | -41,057.90 |
| 99 L 300 4930 0000 30 905840 | AS905840 | FCCLA Family/Career Community | -2,050.72 | -1,883.79 | -5,864.29 | -3,864.22 | -3,313.87 | -3,313.87 |
| 99 L 300 4930 0000 30 903340 | AS903340 | Feminist Club | 0.00 | -31.00 | -191.51 | -327.14 | -327.14 | -327.14 |
| 99 L 300 4930 0000 30 903350 | AS903350 | Fencing Club | 3,867.91 | -6,511.07 | -1,480.63 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903370 | AS903370 | French Club | -2,478.40 | -2,707.03 | -2,585.04 | -2,563.74 | -2,563.74 | -2,563.74 |
| 99 L 300 4930 0000 30 903410 | AS903410 | Gamers Club | 0.00 | 0.00 | -155.49 | -23.73 | -11.76 | -11.76 |
| 99 L 300 4930 0000 30 903440 | AS903440 | German Club | -282.89 | -315.44 | -324.44 | -258.74 | -267.74 | -267.74 |
| 99 L 300 4930 0000 30 903450 | AS903450 | Girl's Letter Club | -2,676.98 | -1,392.31 | 4,243.89 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903460 | AS903460 | Glee Club Choir | -4,073.18 | -5,903.38 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903480 | AS903480 | Grad Night | -15,305.31 | -17,527.64 | -20,596.05 | -18,674.01 | -27,878.41 | -41,523.41 |
| 99 L 300 4930 0000 30 903500 | AS903500 | Hellenic Club | -1,018.95 | -883.92 | -854.53 | -993.67 | -521.11 | -521.11 |
| 99 L 300 4930 0000 30 905835 | AS905835 | Individual Events/Speech | -1,879.96 | -1,222.59 | -979.86 | -722.58 | -688.90 | -788.90 |
| 99 L 300 4930 0000 30 903520 | AS903520 | Interact Club | -15,112.87 | -15,257.02 | -1,056.86 | 0.00 | -3,687.42 | -6,387.42 |
| 99 L 300 4930 0000 30 903550 | AS903550 | Japanese Club | 0.00 | 0.00 | -260.69 | 0.00 | -42.00 | -42.00 |
| 99 L 300 4930 0000 30 903580 | AS903580 | Key Club | -3,831.53 | -591.96 | -2,246.88 | -1,729.62 | -3,048.41 | -1,671.08 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|-------------------------------|------------|------------|------------|-----------|------------|------------|
| 99 L 300 4930 0000 30 903600 | AS903600 | Korean Club | -381.82 | -405.58 | -360.88 | -480.98 | -480.98 | -480.98 |
| 99 L 300 4930 0000 30 903610 | AS903610 | Literary Magazine - Calliope | 3,505.00 | 2,229.11 | 2,187.67 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903620 | AS903620 | Master Singers | -1,413.59 | -3,574.11 | -7,671.87 | -7,572.60 | -5,072.60 | -5,072.60 |
| 99 L 300 4930 0000 30 903630 | AS903630 | Math Club | 0.00 | 0.00 | 470.64 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903640 | AS903640 | Medical Chapter | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903650 | AS903650 | Model United Nations | -5,547.89 | 5,501.19 | -1,698.79 | 0.00 | -2,014.67 | -1,519.67 |
| 99 L 300 4930 0000 30 903670 | AS903670 | Nat'l Art Honor Society | 0.00 | -63.64 | 127.36 | 0.00 | 0.00 | -30.00 |
| 99 L 300 4930 0000 30 903680 | AS903680 | Nat'l Honor Society | -936.35 | -926.10 | -907.35 | -907.35 | -137.35 | -137.35 |
| 99 L 300 4930 0000 30 903690 | AS903690 | Newspaper - Oracle | -9,151.32 | -3,244.10 | -298.82 | -4,984.90 | -2,457.53 | -1,768.55 |
| 99 L 300 4930 0000 30 903700 | AS903700 | Nine | -99.22 | 915.95 | -373.80 | -1,210.49 | -1,726.11 | -1,726.11 |
| 99 L 300 4930 0000 30 903710 | AS903710 | Onward House Tutoring | -480.12 | -186.94 | -67.79 | -76.30 | -31.42 | -31.42 |
| 99 L 300 4930 0000 30 903750 | AS903750 | Orchesis | -3,788.31 | -4,164.25 | -5,205.02 | -6,600.74 | -6,438.75 | -7,478.75 |
| 99 L 300 4930 0000 30 903760 | AS903760 | Outdoors Club | -230.02 | -483.85 | -629.26 | -629.26 | -543.75 | -543.75 |
| 99 L 300 4930 0000 30 903770 | AS903770 | Paddle Club | -2,114.17 | -1,471.87 | -1,189.29 | -1,085.38 | -1,085.38 | -1,085.38 |
| 99 L 300 4930 0000 30 903790 | AS903790 | Paradox | -165.11 | -745.08 | -792.45 | -792.46 | -792.46 | -792.46 |
| 99 L 300 4930 0000 30 903800 | AS903800 | Paranormal Club | 0.00 | -1,163.62 | -433.58 | -225.09 | -147.42 | -147.42 |
| 99 L 300 4930 0000 30 903820 | AS903820 | Peer Mentors | 0.00 | 0.00 | 0.00 | 0.00 | -494.19 | -494.19 |
| 99 L 300 4930 0000 30 903830 | AS903830 | Pencils of Promise | 0.00 | 0.00 | -674.18 | -733.48 | -922.98 | -922.98 |
| 99 L 300 4930 0000 30 903840 | AS903840 | Ping Pong Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903850 | AS903850 | Polish Club | -102.25 | 52.00 | -110.55 | 0.00 | -44.00 | -44.00 |
| 99 L 300 4930 0000 30 905815 | AS905815 | Poms | 0.00 | -18,856.49 | -15,122.10 | 0.00 | -7,497.36 | -17,334.65 |
| 99 L 300 4930 0000 30 903870 | AS903870 | Premier Chorus | -2,458.64 | -3,609.28 | -0.01 | -0.01 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903890 | AS903890 | Scat That | 339.70 | 398.24 | 0.00 | 0.00 | -387.50 | -387.50 |
| 99 L 300 4930 0000 30 903910 | AS903910 | Science Club | -7,518.96 | -2,485.64 | -6,899.12 | -8,366.90 | -11,726.64 | -12,350.21 |
| 99 L 300 4930 0000 30 903920 | AS903920 | Science Olympiad | 313.74 | -723.12 | -67.67 | 0.00 | -316.98 | -116.98 |
| 99 L 300 4930 0000 30 903430 | AS903430 | Sexuality and Gender Alliance | 0.00 | -629.28 | -773.28 | -664.96 | -906.34 | -906.34 |
| 99 L 300 4930 0000 30 903950 | AS903950 | Solace | 48.26 | -256.47 | -373.79 | -373.79 | -387.50 | -387.50 |
| 99 L 300 4930 0000 30 904020 | AS904020 | STEM Learning Community | -460.82 | -460.82 | -460.82 | -460.82 | -460.82 | -460.82 |
| 99 L 300 4930 0000 30 900000 | AS900000 | Student Association | -6,353.80 | -443.70 | -6,065.93 | -9,362.85 | -18,515.33 | 2,834.67 |
| 99 L 300 4930 0000 30 904030 | AS904030 | Student to Student | -11,012.41 | -5,524.60 | -774.60 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 904050 | AS904050 | Titan Balloon Store | -2,158.20 | -2,765.53 | -2,953.12 | -2,998.72 | -2,529.84 | -2,248.48 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|------------------------------|-----------|----------------------------|-------------|------------|------------|-------------|-------------|------------|
| 99 L 300 4930 0000 30 904060 | AS904060 | Titan Chorus | -1,142.30 | -1,232.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 904070 | AS904070 | Titan Nation | 0.00 | -764.96 | -15.00 | 0.00 | 0.00 | 2,100.82 |
| 99 L 300 4930 0000 30 904080 | AS904080 | Titan Stars | 0.00 | -361.00 | -376.00 | -1,016.11 | -1,016.11 | -1,016.11 |
| 99 L 300 4930 0000 30 904090 | AS904090 | Tri-M | 0.00 | 0.00 | 0.00 | -172.79 | -172.79 | -172.79 |
| 99 L 300 4930 0000 30 904100 | AS904100 | TV Broadcasting | -1,548.20 | -2,272.14 | -966.43 | -611.79 | -611.79 | -711.79 |
| 99 L 300 4930 0000 30 904110 | AS904110 | Unidos | -559.34 | -349.88 | -335.40 | -385.50 | -448.50 | -448.50 |
| 99 L 300 4930 0000 30 904120 | AS904120 | Variety Show | 15,068.00 | -12,351.26 | -25,666.47 | -36,118.83 | -5,400.05 | -5,430.05 |
| 99 L 300 4930 0000 30 904140 | AS904140 | WGBK Radio | -475.83 | -636.76 | -686.31 | -294.34 | -294.34 | -294.34 |
| 99 L 300 4930 0000 30 904150 | AS904150 | WiSTEM | 0.00 | 0.00 | 24.59 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 904160 | AS904160 | World Cultures Celebration | -2,224.11 | -1,501.76 | -1,928.76 | -2,421.81 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 904180 | AS904180 | Yearbook - Etruscan | -134,241.48 | -83,278.64 | -60,607.76 | -138,638.28 | -154,408.73 | -84,521.46 |
| 99 L 300 4930 0000 30 904190 | AS904190 | YOUnity Club | -91.76 | -143.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 901998 | AS901998 | Class of 1998 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902000 | AS902000 | Class of 2000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902002 | AS902002 | Class of 2002 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902004 | AS902004 | Class of 2004 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902005 | AS902005 | Class of 2005 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902006 | AS902006 | Class of 2006 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902007 | AS902007 | Class of 2007 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902009 | AS902009 | Class of 2009 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902010 | AS902010 | Class of 2010 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902011 | AS902011 | Class of 2011 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902012 | AS902012 | Class of 2012 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902013 | AS902013 | Class of 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902014 | AS902014 | Class of 2014 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902015 | AS902015 | Class of 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902016 | AS902016 | Class of 2016 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902017 | AS902017 | Class of 2017 | -9,354.87 | -9,354.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 902018 | AS902018 | Class of 2018 | 2,024.47 | 4,377.72 | -7,604.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4934 0000 30 940000 | AS940000 | Parent's Association | -2,343.36 | -5,285.85 | -4,475.40 | -6,213.47 | -9,892.69 | -21,007.69 |
| 99 L 300 4930 0000 30 904012 | AS904012 | Stand Against Genocide | -2,404.05 | -978.50 | -1,804.03 | -304.03 | -338.03 | -338.03 |

Student Activity Accounts - Ending Balances

Glenbrook High School District 225

| Account | Quick Key | Account Description | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|---|-----------|------------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|
| 99 L 300 4930 0000 30 904155 | AS904155 | Women in Business | 0.00 | 0.00 | 0.00 | 0.00 | -401.01 | -401.01 |
| 99 L 300 4930 0000 30 903660 | AS903660 | Mural Club | 0.00 | 0.00 | 0.00 | 0.00 | -334.51 | -334.51 |
| 99 L 300 4925 0000 30 921100 | AS921100 | WE Club | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4925 0000 30 920300 | AS920300 | UNICEF | 0.00 | 0.00 | 0.00 | 0.00 | -160.00 | -160.00 |
| 99 L 300 4930 0000 30 902025 | AS902025 | Class of 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 L 300 4930 0000 30 903086 | AS903086 | Bhangra Beatz | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Glenbrook South High School Totals | | | -\$509,580.56 | -\$496,639.62 | -\$440,159.82 | -\$585,455.08 | -\$666,658.57 | -\$693,147.77 |
| 99 L 400 4933 0000 40 930000 | AE930000 | Scholarship - Evening School | -6,368.97 | -10,968.97 | -11,968.97 | -14,392.47 | -14,392.47 | -14,392.47 |
| 99 L 400 4930 0000 40 900000 | AE900000 | Student Association | 410.81 | 50.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| Evening High School Totals | | | -\$5,958.16 | -\$10,918.67 | -\$11,968.97 | -\$14,392.47 | -\$14,392.47 | -\$14,392.47 |
| 99 L 500 4930 0000 50 900000 | AO900000 | Student Association | -967.34 | -740.09 | -740.09 | -2,050.99 | -991.23 | -991.23 |
| 99 L 500 4933 0000 50 930000 | AO930000 | Scholarships - Off Campus | 0.00 | 0.00 | 0.00 | 0.00 | -1,000.00 | -1,000.00 |
| Glenbrook Off Campus Totals | | | -\$967.34 | -\$740.09 | -\$740.09 | -\$2,050.99 | -\$1,991.23 | -\$1,991.23 |
| Grand Total Ending Balances | | | -\$999,090.19 | -\$971,765.04 | -\$1,050,230.58 | -\$1,236,427.17 | -\$1,509,387.27 | -\$1,739,066.62 |