

To: Dr. Charles Johns
Board of Education

From: Dr. R.J. Gravel

Date: Monday, July 25, 2022

Re: Approval to Make Available the 2022-23 Fiscal Year Tentative Budget and to Schedule a Public Hearing on the 2022-23 Fiscal Year Tentative Budget

Recommendation

It is recommended that the Board of Education make available the 2022-23 Fiscal Year Tentative Budget for public inspection on Tuesday, July 26, 2022, and to schedule a public hearing on the adoption of the 2022-23 Fiscal Year Budget on Monday, September 12, 2022.

Background

Each year the Business Services department is charged with the task of developing a budget in tentative form, to be presented and discussed with the Finance Committee and Board of Education. The budget materials attached include a summary of the District's 4,710 active expenditure accounts, and 212 active revenue accounts by fund, identifying the previous year's activity, and budgeted amounts for the 2022-23 fiscal year. In addition to the account detail provided, an updated narrative and summary has been included.

The 2022-23 tentative budget and supporting materials were presented to the Finance Committee on Wednesday, July 13, 2022. As a result of the committee's discussion, revisions were made to the materials attached.

Recognizing the comprehensive information provided within the budget, the Business Services team has developed a "Key Findings" section, which begins on Page 2 of the budget document. This section lists important points that summarize the success of the prior year and provide context for the tentative budget for the new year.

In accordance with the Illinois School Code (105 ILCS 5/17-1), the tentative budget shall be made available for public inspection for at least 30 days prior to adoption. Additionally, the Board of Education shall hold a public hearing prior to the adoption of the budget. To fulfill these requirements the following activities are recommended:

- **2022-23 Tentative Budget Made Available to Public Inspection**

It is recommended that the tentative budget be made available on Tuesday, July 26, 2022.

- **Public Hearing on the Adoption of the 2022-23 Budget**

It is recommended that a Public Hearing on the adoption of the 2022-23 budget be scheduled on Monday, September 12, 2022, at 7:00 PM to be held at the District Administration Building, 3801 W. Lake Avenue, Glenview, Illinois.

- **Publish Notice of the 2022-23 Tentative Budget Availability and the Public Hearing**

Notice of the public hearing and the availability of the 2022-23 tentative budget will be published online, at each school office, and in the newspaper the week of August 1, 2022.

Glenbrook High School District 225
Notice of Public Hearing

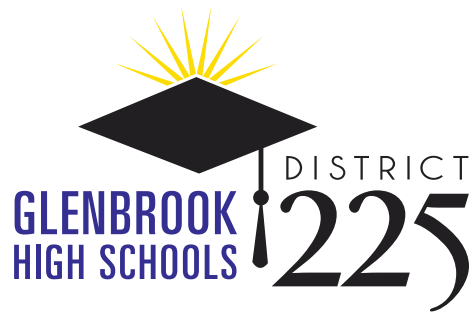
Notice is hereby given by the Board of Education of Glenbrook High School District 225, in the County of Cook, State of Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2022, will be on file and conveniently available for public inspection on the District's 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 26th day of July 2022.

Notice is further hereby given that a public hearing on the said budget will be held at 7:00 PM, on the 12th day of September 2022, at the District Administration Building located at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois in this School District Number 225.

Dated this 25th day of July 2022. 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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Tentative Budget

2022-23 Fiscal Year

Updated: Monday, July 18, 2022

***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, 2022, 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 26th day of July 2022.

Notice is further hereby given that a public hearing on the said budget will be held at 7:00 PM, on the 12th day of September 2022, at the District Administration Building located at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois in this School District Number 225.

Dated this 25th day of July 2022. 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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FY 2022-23

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 2021-22 Budget

Beginning on Page 36

Overall

- At the close of the 2021-22 Fiscal Year, the school district realized less expenditures than actual revenues. This was primarily attributed to the final "The Glen Make-Whole Payments" and the property within "The Glen" added to the overall EAV for the first installment of the 2021 tax levy received in the Spring of 2022, and significantly higher CPPRT receipts.
- Based on preliminary audited figures, the district ended the 2021-22 fiscal year with \$163.0M in direct revenues and \$152.3M in direct expenditures. The final amount of expenditures will likely increase by \$3M due to invoices not yet received that will be accrued to the 2021-22 fiscal year.

Revenue

- Actual direct revenues indicated that the school district is 94.6% locally funded, primarily through property taxes.
- The school district's revenue receipt targets have been generally consistent with actual receipts. As of July 15, 2022, the school district still is awaiting the receipt of approximately \$793K in outstanding state and federal categorical payments (see pages 56-59). Based on trend, we anticipate these payments will be received by October 2022, which will be recorded within the 2022-23 fiscal year.

Expenditures

- Actual direct expenditures indicated that 68% of all school district's expenditures is related to salaries and benefits (76.4% of Operating Funds expenditures).
- With the return of in-person instructional services and extracurricular activities, other expenditures, although underbudget, are beginning to return to pre-COVID levels.

Summary of the 2022-23 Final Budget

Beginning on Page 44

Overall

- The 2022-23 fiscal year budget includes \$164.0M in direct revenues and \$168.6M in expenditures, resulting in a balanced budget, excluding use of fund balance for debt service payments in the amount of \$833.3K and capital projects in the amount of \$3.7M.
- 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 95.9% local and other funding, primarily through property taxes, with 4.1% of funding provided by state and federal sources.
- As of July 11, 2022, the Cook County Clerk has not yet released the 2021 tax rate report. Property tax projections have been included in the tentative budget and will be updated upon release of the rate report.
- State and federal revenue estimates remain consistent with 2021-22 levels, except for one-time federal revenue proceeds related to the COVID-19 pandemic.
- Interest earnings remain consistent with 2021-22 levels. It is anticipated that interest earnings will continue to rise as the school district's laddered investment portfolio cycles. It should be noted that accrued interest earnings for the operating funds are utilized to defer the expenses of school district's capital projects to maintain the infrastructure of 1,250,000 square feet of facilities in use.
- 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

- The school district's budget is developed through a year-long process that dynamically adjusts in response to local and external changes. The school district's largest expenses (salary, benefits, and capital projects) serve as the foundation of the school district's budget which are determined in the fall and winter of the prior fiscal year, based on student enrollment, course registrations, and the school district's long-term capital projects plan.
- 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 because of personnel transitions, and an estimated 5.0% premium increase for the 2023 plan year.
- All other expenditure categories have been budgeted based on the zero-based budgeting approach and using pre-COVID trend data. Additionally, where appropriate, expenditure categories have been increased to reflect the historically high level of inflation resulting in increased costs for good and services.
- In consultation with the Finance Committee, the contingency budget has been slowly phased out. For 2022-23, 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 2022-23

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 2021-22, the district served 5,132 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 a decrease of 36 students compared to fiscal year 2020-21.

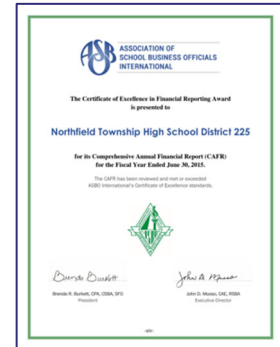
The governing body consists of a seven-member Board of Education elected from within Glenbrook’s boundaries, who each serve a four-year term. Board members are volunteers who do not receive a salary for their services.

Financial Recognitions

Certificate of Excellence in Financial Reporting

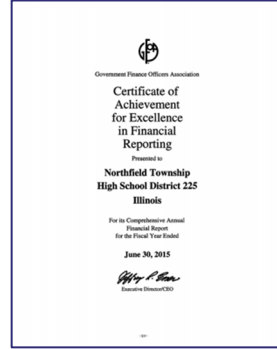
Glenbrook High School District 225 has been awarded the Certificate of Excellence in Financial Reporting (COE) recognition from Association of School Business Officials International (ASBO International) for the past 10 years. The district first received the award in conjunction with the Comprehensive 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, 2021 actual counts, as informed by the [Enrollment Forecast Update for 2021-22](#).

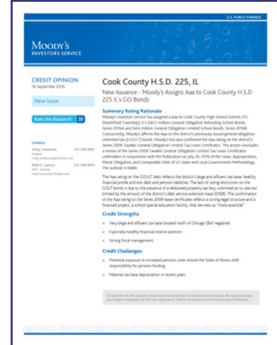
Certificate of Achievement for Excellence in Financial Reporting
 Glenbrook High School District 225 has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the past 9 years. The district first received the award in 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

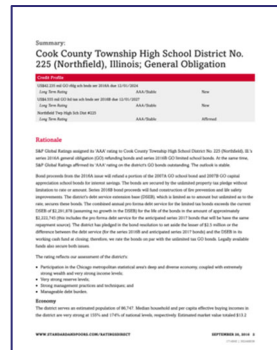
Glenbrook High School District 225 has received the highest bond rating available for the district's outstanding debt from Moody's Investors Services.



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 2022 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 2020-21 Annual Financial Report data.

FINANCE, BUDGETS & FUNDING		
SCHOOL DISTRICT FINANCIAL PROFILE		
	School District Financial Profile (Original Calculations)	School District Financial Profile (Adjusted for Delayed Payments)
Recognition	685	632
Review	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. (2022). 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, Assistant Superintendents, Executive Directors, Directors, Associate Principals, and 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:

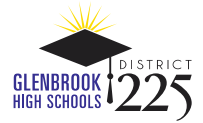
District Office Positions

Superintendent	Dr. Charles Johns
Associate Superintendent	Dr. R.J. Gravel
Assistant Superintendent for Administrative Services	Mr. Brad Swanson
Assistant Superintendent for Educational Services	Dr. Rosanne Williamson
Executive Director of Human Resources	Ms. Angelica Romano
Executive Director of Communications	Ms. Carol Smith
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
Principal – Glenbrook South High School	Dr. Barbara Georges

District Leadership Team



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 2021-22 fiscal year, the Board of Education entered into new agreements with the Glenbrook Educational Support Paraprofessional Association (GESPA) and the Glenbrook Educational Support Staff Association (GESSA). 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 ▪ All Contract Language
Glenbrook Educational Support Paraprofessional Association (GESPA)	July 1, 2022 – June 30, 2027	2026-2027 School Year ▪ All Contract Language
Glenbrook Educational Support Staff Association (GESSA)	July 1, 2022 – June 30, 2027	2026-2027 School Year ▪ 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 33.

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

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>

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 requirements⁴. 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 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.

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

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>

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

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.

Using 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 (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.

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 can meet 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, 2021, fall housing data with the projection calculated a year ago using October 1, 2020, 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		
	10/2021	10/2020	O/(U)	10/2021	10/2020	O/(U)	10/2021	10/2020	O/(U)
2021-22	5,132 actual	5,104 estimate	28	2,052 actual	2,040 estimate	12	3,080 actual	3,064 estimate	16
2022-23	5,094	5,072	22	2,080	2,077	3	3,014	2,995	19
2023-24	5,036	5,028	8	2,093	2,101	(8)	2,943	2,927	16
2024-25	5,008	n/a	n/a	2,171	n/a	n/a	2,837	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		
	10/2021	10/2020	O/(U)	10/2021	10/2020	O/(U)	10/2021	10/2020	O/(U)
2021-22	5,132 actual	5,120 estimate	12	2,052 actual	2,054 estimate	(2)	3,080 actual	3,066 estimate	14
2022-23	5,093	5,099	(6)	2,074	2,101	(27)	3,019	2,998	21
2023-24	5,044	5,078	(34)	2,088	2,132	(44)	2,956	2,946	10
2024-25	5,026	5,072	(46)	2,167	2,211	(44)	2,859	2,861	(2)

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 0.5% 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)
2022-23	5,093	5,094	(1)	2,074	2,080	(6)	3,019	3,014	5
2023-24	5,044	5,036	8	2,088	2,093	(5)	2,956	2,943	13
2024-25	5,026	5,008	18	2,167	2,171	(4)	2,859	2,837	22

Overview

Northfield Township is 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
2021	TBD	TBD	TBD
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

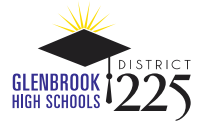
The continued growth of new property within Northfield Township signifies a thriving economy and a growing residential community. According to the most recent information available from the Cook County Clerk⁷, the composition of the district's tax base is as follows:

Tax Year	Total Valuation	EAV by Property Class				
		Residential	Farm	Commercial	Industrial	Railroad
2020	6,047,073,464	4,174,393,547	969	1,436,197,510	433,201,420	3,080,018
		69.0%	0%	23.7%	7.2%	0.1%
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	59,840,055	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 because 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 because 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 2022, the District is carrying the following debt:

Series	Debt Type	Principal Outstanding	Final Tax Year
2020	General Obligation Refunding School Bonds	\$8,285,000	2026
2018	General Obligation Refunding School Bonds	\$13,075,000	2026
2017	Limited Tax Life Safety Bonds	\$9,980,000	2026
2016A	Refunding Bonds	\$17,845,000	2024
2016B	Limited Tax Life Safety Bonds	\$4,485,000	2026
Total		<u>\$53,670,000</u>	

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.

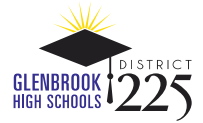
Below is an illustration of this calculation for the 2020 tax year:

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	2017	2018	2019	2020	2021	Max. Rate
10	Education	1.7447	1.8427	1.6597	1.7435	TBD	None ¹⁰
20	Operations & Maintenance	0.0758	0.0775	0.0675	0.0852	TBD	0.5500
30	Building Bonds	0.1193	0.0775	0.1329	0.1346	TBD	None
30	Limited Bonds	0.0393	0.0402	0.0350	0.0353	TBD	None
30	Limited Life Safety Bonds	0.0058	0.0067	0.0065	0.0071	TBD	None
40	Transportation	0.0379	0.0387	0.0338	0.0255	TBD	None
50	IMRF	0.0284	0.0290	0.0253	0.0170	TBD	None
51	Medicare/Social Security	0.0341	0.0349	0.0304	0.0307	TBD	None
70	Working Cash	0.0161	0.0165	0.0144	0.0043	TBD	0.0500
Total District Tax Rate¹¹		2.1014	2.164	2.006	2.084	TBD	

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.

FY 2022-23

Accounting Structure

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 additional 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	2131	School Health Center	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							
5505	Glenbrook Aquatics	5510	Swim America	5515	Glenbrook Aquatics-Diving	5520	Aquatics-Water Polo
5530	Glenbrook Swim Club 10U	5540	Glenbrook Swim Club 12U	5550	Glenbrook Swim Club 13-14U	5560	Glenbrook Swim Club Senior

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
3775	School Safety Grant	3992	Innovation Talent Grant	3995	Library Per Capita Grant	4090	Drug Free Communities
4300	Title I - Basic	4400	Title IV A SSAE	4489	FEMA	4620	IDEA-PL 94-142
4621	IDEA-PL 94-142 CEIS	4622	IDEA-PL 94-142 ARP	4745	Carl Perkins Grant	4905	Title III IEP
4909	Title III LipLeps	4932	Title II Grant	4951	DORS-Step Program	4990	Medicaid
4996	McKinney-Vento Homeless	4997	ESSER	4999	Other Misc Federal Revenue		

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						

FY 2021-22

Reconciliation of the 2021-22 Budget

Tentative Budget Reconciliation of the 2021-22 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 2022 as part of the 2021-22 Annual Financial Report.

All Funds Revenues		2021-22 Amended Budget	2021-22 Actual	Over Budget (Under Budget)	% of Budget
Local Sources					
Property Taxes	R1	127,308,075	132,023,937	4,715,862	103.70%
CPPRT	R2	6,134,230	7,485,723	1,351,493	122.03%
The Glen Make Whole Payments		8,473,000	8,473,064	64	100.00%
Tuition		570,000	437,326	(132,674)	76.72%
Transportation Fees		427,500	435,216	7,716	101.80%
Student & Program Fees		3,715,211	3,873,854	158,643	104.27%
Interest Earnings		286,500	327,767	41,267	114.40%
Other Local Revenue		1,023,500	1,158,417	134,917	113.18%
State Sources					
Evidence Based Funding		3,200,652	3,375,230	174,578	105.45%
Mandated Categorical Programs		485,000	545,691	60,691	112.51%
Other Categorical Programs		159,219	134,587	(24,632)	84.53%
Federal Sources					
Categorical Programs	R3	5,411,519	4,757,018	(654,501)	87.91%
Total Direct Receipts		157,194,406	163,027,831	5,833,425	103.71%
Other Sources of Funds					
On-Behalf Payments		35,000,000	35,000,000	0	100.00%
Transfers		1,500,000	1,500,000	0	100.00%
Proceeds from Sale of Bonds		0	0	0	-
Sale of Fixed Assets		20,000	9,585	(10,415)	47.93%
Total Other Sources of Funds		36,520,000	36,509,585	(10,415)	99.97%
Total Revenues		193,714,406	199,537,416	5,823,010	103.01%
All Funds Expenditures					
1000 - Salaries					
Certified FTE Salaries		60,601,883	60,163,836	(438,047)	99.28%
Non-Certified FTE Salaries	E1	16,472,807	15,409,580	(1,063,227)	93.55%
Non-FTE Salaries		8,493,691	8,250,200	(243,491)	97.13%
2000 - Benefits					
Insurance and Wellness		14,787,906	14,787,127	(779)	99.99%
Retirement and Payroll Taxes		5,378,062	4,650,651	(727,411)	86.47%
Other Benefits		505,600	305,136	(200,464)	60.35%
3000 - Purchased Services	E2	14,560,462	13,218,956	(1,341,506)	90.79%
4000 - Supplies & Materials		6,019,576	5,324,914	(694,662)	88.46%
5000 - Capitalized Outlay		3,837,217	4,636,351	799,134	120.83%
6000 - Dues, Fees, and Other	E3	19,319,891	18,156,158	(1,163,733)	93.98%
7000 - Non-Capitalized Outlay		5,178,225	5,635,788	457,563	108.84%
8000 - Post-Employment Benefits	E4	1,136,000	1,737,340	601,340	152.93%
Total Direct Disbursements		156,291,320	152,276,036	(4,015,284)	97.43%
Other Uses of Funds					
On-Behalf Payments		35,000,000	35,000,000	0	100.00%
Transfers		1,500,000	1,500,000	0	100.00%
Total Other Uses of Funds		36,500,000	36,500,000	0	100.00%
Total Expenditures		192,791,320	188,776,036	(4,015,284)	97.92%
Net Effect on Fund Balance					
Change to Overall Fund Balance		923,086	10,761,380		

Tentative Budget

Reconciliation of the 2021-22 Budget



Comments Regarding the 2020-21 Budget

Explanation of Revenue Variances between Budget and Actual

- R1** The Village of Glenview acted in December to end “The Glen” TIF district in December 2022 (one year prior to its scheduled conclusion). This resulted in the school district receiving both a “make whole” payment and property taxes during the 2021-22 fiscal year.
- R2** The statewide CPPRT fund experienced a significant increase in revenues compared to the initial estimate published by the Illinois Department of Revenue in August 2021.
- R3** As of July 2022, the District has not received certain categorical payments related to the 2021-22 Fiscal Year. These payments may be accrued as part of the final audit and are detailed on pages 58-60 of this document.

Explanation of Expenditure Variances between Budget and Actual

- E1** A substantial number of buildings and grounds and security personnel positions were not filled during the 2021-22 school year. As a result, the school district did not expend funds for salaries and benefits for those positions.
- E2** There are several outstanding transportation invoices for services rendered during the 2021-22 school year that have not yet been received and will be later accrued to the 2021-22 fiscal year.
- E3** There are several outstanding special education private placement invoices for services rendered during the 2021-22 school year that have not yet been received and will be later accrued to the 2021-22 fiscal year.
- E4** An audit of post-employment expenses was performed during the 2021-22 fiscal year. This audit identified previously unpaid post-employment benefits that were remedied during the fiscal year.

Tentative Budget Reconciliation of the 2021-22 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 2022 as part of the 2021-22 Annual Financial Report.

Operating Funds Revenues	2021-22 Amended Budget	2021-22 Actual	Over Budget (Under Budget)	% of Budget
Local Sources				
Property Taxes	117,574,439	120,929,674	3,355,235	102.85%
CPPRT	6,134,230	7,485,723	1,351,493	122.03%
The Glen Make Whole Payments	2,473,000	0	(2,473,000)	0.00%
Tuition	570,000	437,326	(132,674)	76.72%
Transportation Fees	427,500	435,216	7,716	101.80^
Student & Program Fees	3,715,211	3,873,854	158,643	104.27%
Interest Earnings	286,500	331,288	44,728	115.61%
Other Local Revenue	923,500	1,022,771	99,271	110.75%
State Sources				
Evidence Based Funding	3,200,652	3,375,230	174,578	105.45%
Mandated Categorical Programs	485,000	545,691	60,691	112.51%
Other Categorical Programs	159,219	134,587	(24,632)	84.53%
Federal Sources				
Categorical Programs	5,411,519	3,663,054	(1,748,465)	67.69%
Total Direct Receipts	141,360,770	142,234,354	873,584	100.62%
Other Sources of Funds				
On-Behalf Payments	35,000,000	35,000,000	0	100.00%
Transfers	0	0	0	-
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	20,000	9,585	(10,415)	47.93%
Total Other Sources of Funds	35,020,000	35,009,585	(10,415)	99.97%
Total Revenues	176,380,770	177,243,939	863,169	100.49%

Operating Funds Expenditures	2021-22 Amended Budget	2021-22 Actual	Over Budget (Under Budget)	% of Budget
1000 - Salaries				
Certified FTE Salaries	60,601,833	60,163,836	(438,047)	99.28%
Non-Certified FTE Salaries	16,472,807	15,409,580	(1,063,227)	93.55%
Non-FTE Salaries	8,493,691	8,250,200	(243,491)	97.13%
2000 - Benefits				
Insurance and Wellness	14,787,906	14,787,127	(779)	99.99%
Retirement and Payroll Taxes	5,378,062	4,650,651	(727,411)	86.47%
Other Benefits	505,600	305,136	(200,464)	60.35%
3000 - Purchased Services	14,535,326	13,208,419	(1,326,907)	90.87%
4000 - Supplies & Materials	6,019,576	5,324,914	(694,662)	88.46%
5000 - Capitalized Outlay	997,217	2,143,022	1,145,805	214.90%
6000 - Dues, Fees, and Other	8,913,791	7,557,004	(1,356,787)	84.78%
7000 - Non-Capitalized Outlay	2,028,225	2,025,237	(2,988)	99.85%
8000 - Post-Employment Benefits	1,136,000	1,737,340	601,340	152.93%
Total Direct Disbursements	139,870,084	135,562,464	(4,307,620)	96.92%
Other Uses of Funds				
On-Behalf Payments	35,000,000	35,000,000	0	100.00%
Transfers	1,500,000	1,500,000	0	100.00%
Total Other Uses of Funds	36,500,000	36,500,000	0	100.00%
Total Expenditures	176,370,084	172,062,464	(4,307,620)	97.56%

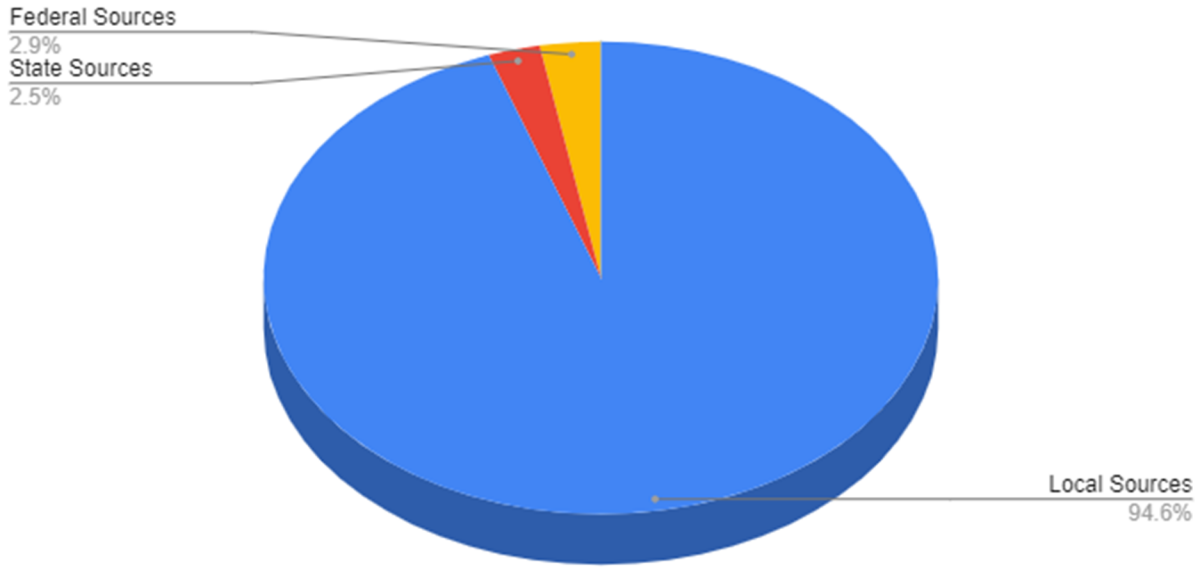
Net Effect on Fund Balance	2021-22 Amended Budget	2021-22 Actual	
Change to Overall Fund Balance	10,686	5,181,474	
		-1,000,000	Est. Outstanding Transportation Invoices
		-350,000	Est. Outstanding Liability Ins. Invoices
		-1,100,000	Est. Outstanding Private Placement Invoices
		2,731,474	Est. Change to Fund Balance

Tentative Budget Reconciliation of the 2021-22 Budget

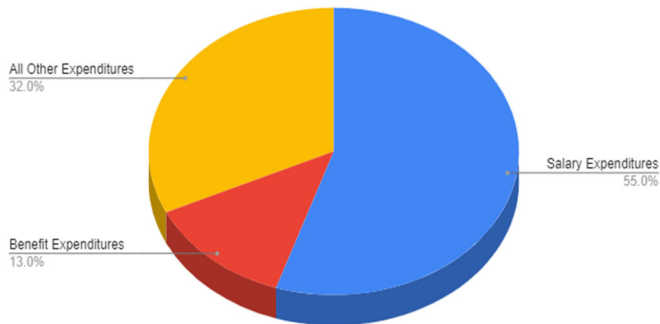
Key Takeaways

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

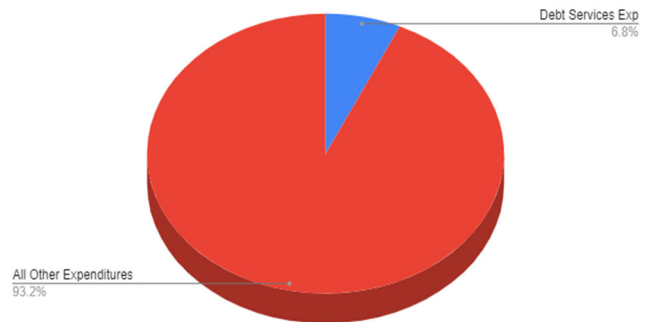
**2021-22 Actual Revenue by Source
(Direct Receipts)**



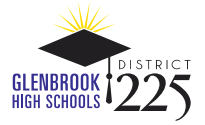
**2021-22
Actual Salary and Benefit Expenditures
Compared to All Other Expenditures
(Direct Disbursements)**



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



Tentative Budget
Reconciliation of the 2021-22 Budget



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FY 2022-23

Summary of the 2022-23 Budget

**Will Be Completed
at time of Final Budget**

**Will Be Completed
at time of Final Budget**

Tentative Budget Summary of the 2022-23 Budget

Revenue Summary – All Funds

Overall, the 2022-23 Tentative Budget reflects an increase in direct revenues of 0.62% over 2021-22 actual revenues.

All Funds Revenues		2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
Local Sources					
Property Taxes	R1	132,023,937	144,786,829	12,762,892	8.81%
CPPRT		7,485,723	6,410,000	(1,075,723)	-16.78%
The Glen Make Whole Payments	R1	8,473,064	0	(8,473,064)	-100.00%
Tuition		437,326	400,000	(37,326)	-9.33%
Transportation Fees		435,216	450,000	14,784	3.29%
Student & Program Fees		3,873,854	3,850,637	(23,217)	-0.60%
Interest Earnings		327,767	350,000	22,233	6.35%
Other Local Revenue		1,158,417	1,076,000	(82,417)	-7.66%
State Sources					
Evidence Based Funding		3,375,230	3,225,000	(150,230)	-4.66%
Mandated Categorical Programs		545,691	535,000	(10,691)	-2.00%
Other Categorical Programs	R2	134,587	285,000	150,413	52.78%
Federal Sources					
Categorical Programs	R2	4,757,018	2,673,410	(2,083,608)	-77.94%
Total Direct Receipts		163,027,831	164,041,876	1,014,045	0.62%
Other Sources of Funds					
On-Behalf Payments		35,000,000	35,000,000	0	-
Transfers	R3	1,500,000	1,835,681	335,681	18.29%
Proceeds from Sale of Bonds		0	0	0	-
Sale of Fixed Assets		9,585	6,000	(3,585)	-59.75%
Total Other Sources of Funds		36,509,585	36,841,681	332,096	0.90%
Total Revenues		199,537,416	200,883,557	1,346,141	0.67%

Expenditure Summary – All Funds

Overall, the 2022-23 Tentative Budget reflects an increase in direct expenditures of 9.67% over 2021-22 actual expenditures.

All Funds Expenditures		2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
1000 - Salaries					
Certified FTE Salaries		60,163,836	62,368,608	2,204,772	3.54%
Non-Certified FTE Salaries	E1	15,409,580	17,347,932	1,938,352	11.17%
Non-FTE Salaries		8,250,200	9,178,117	927,917	10.11%
2000 - Benefits					
Insurance and Wellness		14,787,127	17,751,014	2,963,887	16.70%
Retirement and Payroll Taxes	E2	4,650,651	5,990,561	1,339,910	22.37%
Other Benefits		305,186	314,000	8,814	2.81%
3000 – Purchased Services					
		13,218,956	13,936,415	717,459	5.15%
4000 - Supplies & Materials					
		5,324,914	5,374,397	49,483	0.92%
5000 - Capitalized Outlay					
	E3	4,636,351	7,254,058	2,617,707	36.09%
6000 – Dues, Fees, and Other					
		18,156,158	20,144,753	1,988,595	9.87%
7000 - Non-Capitalized Outlay					
	E4	5,635,788	7,188,224	1,552,436	21.60%
8000 - Post-Employment Benefits					
		1,737,340	1,733,050	(4,290)	-0.25%
Total Direct Disbursements		152,276,086	168,581,129	16,305,043	9.67%
Other Uses of Funds					
On-Behalf Payments		35,000,000	35,000,000	0	-
Transfers	E5	1,500,000	1,835,681	335,681	18.29%
Total Other Uses of Funds		36,500,000	36,835,681	335,681	0.91%
Total Expenditures		188,776,086	205,416,810	16,640,724	8.10%
Minus Debt Services Use of Fund Balance			-833,253		
Minus Capital Projects Use of Fund Balance			-3,700,000		
Total Expenditures Less Use of Fund Balance			200,883,557		

Tentative Budget

Summary of the 2022-23 Budget



Comments Regarding the 2022-23 Tentative Budget

Revenue

- R1** As of July 8, 2022, the Cook County Clerk has not yet released the 2021 tax rate report. Property tax projections have been included in the tentative budget that will be updated upon release of the rate report. (Note: Property taxes see a larger increase due to the elimination of “The Glen” make-whole payments, and a transition of property tax receipts from the Village to the school district.)
- R2** Only approved Categorical Grants are included in the tentative budget. Most of these grants are not approved until early fall and will be included in the final budget.
- R3** Transfers represent funding for approved capital projects (approximately \$1.5M annually) and outstanding capital lease payments.

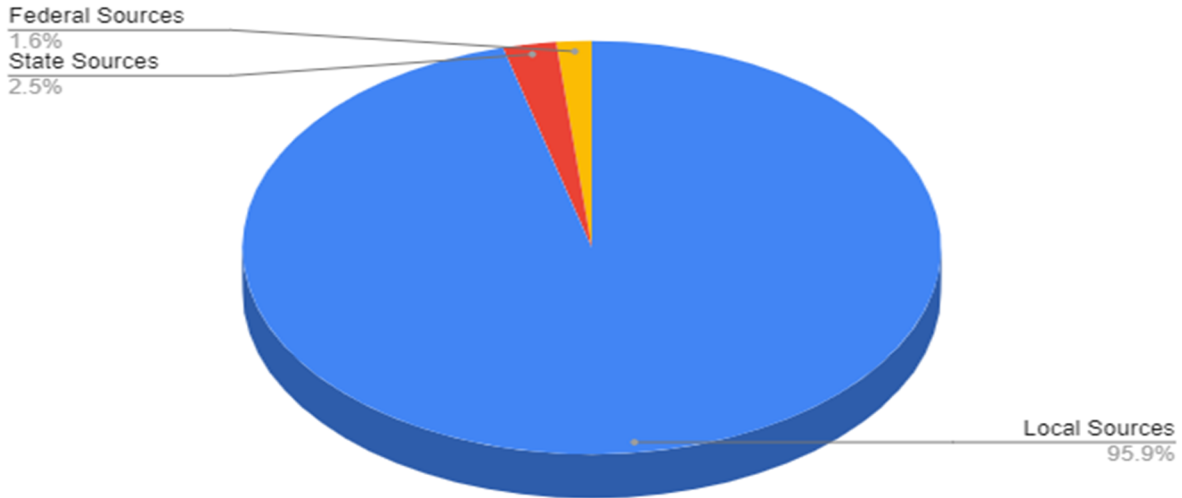
Expenditures

- E1** Positions previously budgeted but unfilled during the 2021-22 school year will be filled during the 2022-23 school year. Additionally, the expenses of non-certified personnel have increased in accordance with collective bargaining agreements and approved salary schedules.
- E2** Increase associated with budgeted salary increases and employer-paid retirement and payroll taxes.
- E3** Increase associated with the “Total Classroom” initiative approved by the Board of Education in the spring of 2022, and additional capital projects (e.g., Glenbrook South theatre rigging replacement). Also includes expenses associated with the construction of the Glenbrook School Health Center.
- E4** See Comment E3.
- E5** See Comment R3.

Key Revenue Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the revenues anticipated for the fiscal year 2022-23 budget.

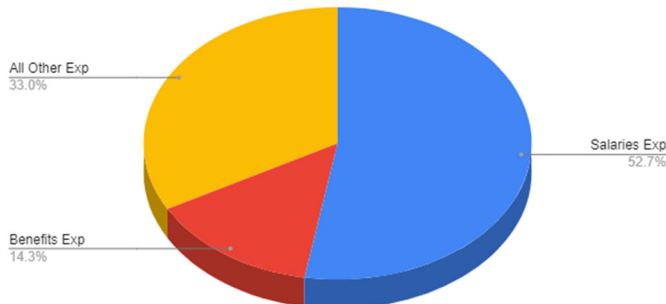
2022-23 Budgeted Revenue by Source (Direct Receipts)



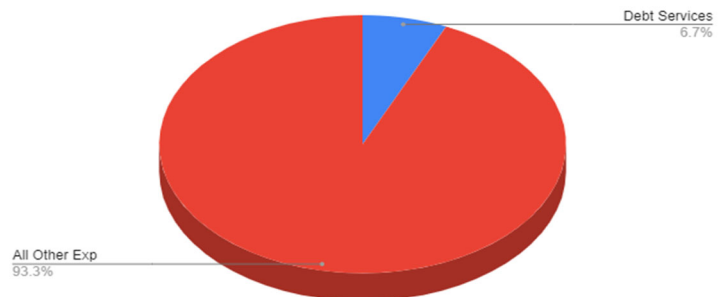
Key Expenditure Takeaways

The following graphs have been created to provide an illustration of key takeaways regarding the expenditures anticipated for the fiscal year 2022-23 budget.

2022-23 Budgeted Salary and Benefit Expenditures Compared to All Other Expenditures (Direct Disbursements)



2022-23 Budgeted Debt Services Expenditures Compared to All Other Expenditures (Direct Disbursements)



Tentative Budget Summary of the 2022-23 Budget

Revenue Summary – Operating Fund

Overall, the 2022-23 Tentative Budget reflects an increase in direct revenues of 7.49% over 2021-22 actual revenues.

Operating Fund Revenues	2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
Local Sources				
Property Taxes	120,929,674	134,604,945	13,675,271	10.16%
CPPRT	7,485,723	6,410,000	(1,075,723)	-16.78%
The Glen Make Whole Payments	0	0	0	-
Tuition	437,326	400,000	(37,326)	-9.33%
Transportation Fees	435,216	450,000	14,784	3.29%
Student & Program Fees	3,873,854	3,850,637	(23,217)	-0.60%
Interest Earnings	331,228	350,000	18,772	5.36%
Other Local Revenue	1,022,771	966,000	(56,771)	-5.88%
State Sources				
Evidence Based Funding	3,375,230	3,225,000	(150,230)	-4.66%
Mandated Categorical Programs	545,691	535,000	(10,691)	-2.00%
Other Categorical Programs	134,587	285,000	150,413	52.78%
Federal Sources				
Categorical Programs	3,663,054	2,673,410	(989,644)	-37.02%
Total Direct Receipts	142,234,354	153,749,992	11,515,638	7.49%
Other Sources of Funds				
On-Behalf Payments	35,000,000	35,000,000	0	-
Transfers	0	0	0	-
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	9,585	6,000	(3,585)	-59.75%
Total Other Sources of Funds	35,009,585	35,006,000	(3,585)	-0.01%
Total Revenues	177,243,939	188,755,992	11,512,053	6.10%

Expenditure Summary – Operating Fund

Overall, the 2022-23 Tentative Budget reflects an increase in direct expenditures of 10.77% over 2021-22 actual expenditures.

Operating Fund Expenditures	2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
1000 - Salaries				
Certified FTE Salaries	60,163,836	62,368,608	2,204,772	3.54%
Non-Certified FTE Salaries	15,409,580	17,347,932	1,938,352	11.17%
Non-FTE Salaries	8,250,200	9,178,117	927,917	10.11%
2000 - Benefits				
Insurance and Wellness	14,787,127	17,751,014	2,963,887	16.70%
Retirement and Payroll Taxes	4,650,651	5,990,561	1,339,910	22.37%
Other Benefits	305,136	314,000	8,864	2.82%
3000 – Purchased Services				
	13,208,419	13,921,590	713,171	5.12%
4000 - Supplies & Materials				
	5,324,914	5,374,397	49,483	0.92%
5000 - Capitalized Outlay				
	2,143,022	3,504,058	1,361,036	38.84%
6000 – Dues, Fees, and Other				
	7,557,004	8,798,760	1,241,756	14.11%
7000 - Non-Capitalized Outlay				
	2,025,237	5,638,224	3,612,987	64.08%
8000 - Post-Employment Benefits				
	1,737,340	1,733,050	(4,290)	-0.25%
Total Direct Disbursements	135,562,465	151,920,311	16,357,846	10.77%
Other Uses of Funds				
On-Behalf Payments	35,000,000	35,000,000	0	-
Transfers	1,500,000	1,835,681	335,681	18.29%
Total Other Uses of Funds	36,500,000	36,835,681	335,681	0.91%
Total Expenditures	172,062,465	188,755,992	16,693,527	8.84%

Tentative Budget Summary of the 2022-23 Budget



Revenue Summary – Debt Services Fund

Overall, the 2022-23 Tentative Budget reflects a decrease in direct revenues of 8.99% over 2021-22 actual revenues.

Debt Services Revenues	2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
Local Sources				
Property Taxes	11,094,263	10,181,884	(912,379)	-8.96%
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	3,461	0	3,461	-100.00%
Other Local Revenue	0	0	0	-
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	11,097,724	10,181,884	(915,840)	-8.99%
Other Sources of Funds				
On-Behalf Payments	0	0	0	-
Transfers	0	335,681	335,681	100.00%
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	0	0	0	-
Total Other Sources of Funds	0	335,681	335,681	100.00%
Total Revenues	11,097,724	10,517,565	(580,159)	-5.52%

Expenditure Summary – Debt Services Fund

Overall, the 2022-23 Tentative Budget reflects an increase in direct expenditures of 6.58% over 2021-22 actual expenditures.

Debt Services Expenditures	2021-22 Actual	2022-23 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	4,325	4,825	500	10.36%
4000 - Supplies & Materials	0	0	0	-
5000 - Capitalized Outlay	0	0	0	-
6000 – Dues, Fees, and Other	10,599,154	11,345,993	746,839	6.58%
7000 - Non-Capitalized Outlay	0	0	0	-
8000 - Post-Employment Benefits	0	0	0	-
Total Direct Disbursements	10,603,479	11,350,818	747,339	6.58%
Other Uses of Funds				
On-Behalf Payments	0	0	0	-
Transfers	0	0	0	-
Total Other Uses of Funds	0	0	0	-
Total Expenditures	10,603,479	11,350,818	747,339	6.58%
<i>Minus Debt Services Use of Fund Balance</i>		-833,253		
Total Expenditures Less Use of Fund Balance		10,517,565		

Tentative Budget Summary of the 2022-23 Budget



Revenue Summary – Capital Projects

Overall, the 2022-23 Tentative Budget reflects a decrease in direct revenues of 8,720.61% over 2021-22 actual revenues.

Capital Projects Revenues	2021-22 Actual	2022-23 Budget	Difference (Budget-Actual)	% Change
Local Sources				
Property Taxes	0	0	0	-
CPPRT	0	0	0	-
The Glen Make Whole Payments	8,473,064	0	(8,473,064)	-100.00%
Tuition	0	0	0	-
Transportation Fees	0	0	0	-
Student & Program Fees	0	0	0	-
Interest Earnings	0	0	0	-
Other Local Revenue	135,646	110,000	(25,646)	-18.91%
State Sources				
Evidence Based Funding	0	0	0	-
Mandated Categorical Programs	0	0	0	-
Other Categorical Programs	0	0	0	-
Federal Sources				
Categorical Programs	1,093,964	0	(1,093,964)	-100.00%
Total Direct Receipts	9,702,675	110,000	(9,592,675)	-8720.61%
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	-
Total Revenues	11,202,675	1,610,000	(9,592,675)	-595.82%

Expenditure Summary – Capital Projects

Overall, the 2022-23 Tentative Budget reflects a decrease in direct expenditures of -15.07% over 2021-22 actual expenditures.

Capital Projects Expenditures	2021-22 Actual	2022-23 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	10,000	3,788	37.88%
4000 - Supplies & Materials	0	0	0	-
5000 - Capitalized Outlay	2,493,330	3,750,000	1,256,670	33.51%
6000 – Dues, Fees, and Other	0	0	0	-
7000 - Non-Capitalized Outlay	3,610,550	1,550,000	(2,060,550)	-57.07%
8000 - Post-Employment Benefits	0	0	0	-
Total Direct Disbursements	6,110,092	5,310,000	(800,092)	-15.07%
Other Uses of Funds				
On-Behalf Payments	0	0	0	-
Transfers	0	0	0	-
Total Other Uses of Funds	0	0	0	-
Total Expenditures	6,110,092	5,310,000	(800,092)	-15.07%
<i>Minus Capital Projects Use of Fund Balance</i>		-3,700,000		
Total Expenditures Excluding Use of Fund Balance		1,610,000		

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FY 2022-23

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 2022. 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. 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
Northbrook	Dundee Rd / Skokie Blvd	2005	2028	3,115,141	11,537,899
Northbrook	Northbrook Court (Macy’s)	2019	2042	TBD	TBD

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.

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

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>

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 monthly. 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 2021 and distributed based on fund balances reported in the Fiscal Year 2021-2022 Annual Financial Report).

During the 2021-22 fiscal year, the school district earned \$331,288 from its operating fund balance. These earnings are utilized to defer the cost of annual capital projects such as: classroom renovations and enhancements, roof replacements, parking lot repairs, and the maintaining of over 1,250,000 square feet of facility space. On an annual basis, the school districts spends a minimum of \$1,500,000 to maintain the infrastructure of its facilities, while enhancing learning spaces and the overall safety and security of our facilities. Use of interest earnings to support capital projects has enabled the school district to continue on its path to become debt free on December 1, 2027. Below is a table that illustrates interest earnings and capital project expenses over time:

Fiscal Year	Interest Earnings	Capital Projects Expenditures**
2011-12	\$198,052.75	\$10,081,866.52
2012-13	\$285,285.39	\$5,592,680.25
2013-14	\$185,643.38	\$3,381,938.13
2014-15	\$188,118.03	\$4,233,689.78
2015-16	\$252,194.86	\$4,468,430.92
2016-17	\$544,641.17	\$3,467,726.49
2017-18	\$1,790,642.55	\$2,155,350.52
2018-19	\$2,639,411.27	\$2,110,765.67
2019-20	\$1,641,273.84	\$5,280,855.00

¹⁹ Northfield Township School Treasurer. (2016). Board Policy: Investment of School District Funds. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MZIFtTVFNdnkN3M/view?usp=sharing>

2020-21	\$1,178,194.77	\$2,508,213.29
2021-22*	\$328,198.46	\$6,110,092.20

* Unaudited

** Excludes Capital Projects funded with Limited Life Safety Bonds

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. Most of our user fees are 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.

Families that are unable to pay student fees may be eligible for the student financial assistance program. The student financial assistance program waives all required fees to ensure that all students have unrestricted access to their educational program. Below is a table that illustrates the percentage of students receiving financial assistance:

Fiscal Year	Low Income Students
2015-16	15.5%
2016-17	14.4%
2017-18	14.5%
2018-19	13%
2019-20	12.9%
2020-21	12%

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 acted 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
2021-22	\$3,347,338	\$5,717	\$3,353,055

* 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 2021-22 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 June 30, 2022:

State Mandated Categorical Programs	Fiscal Year 2021-22 Outstanding Payments
Private Facility Tuition (Students with Disabilities) (105 ILCS 5/14-7.02) <i>Provides funding to districts for the tuition paid to nonpublic special education private facilities for students with disabilities.</i>	\$0
Special Transportation (105 ILCS 5/14-13.01(b)) <i>Provides funding to districts that transport students with disabilities who have special transportation needs stated in their individualized education program (IEP).</i>	\$0
Orphanage Tuition (Students with Disabilities) (105 ILCS 5/14-7.03) <i>Provides full funding to districts for educating students with disabilities who reside in foster family homes or state-owned facilities.</i>	\$2,383.40
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	\$2,383.40

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

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

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, 2022:

Other State Categorical Programs	Fiscal Year 2020-21 Outstanding Payments
Career and Technical Education Secondary Program Improvement (CTEI) <i>To ensure a comprehensive career development system providing career awareness, career exploration, and career preparation to enable K-12 student to succeed in postsecondary education and career opportunities. These state funds satisfy the deferral maintenance of effort (matching) requirements of the Carl D. Perkins Career and Technical Education Act of 2006.</i>	\$19,405.20
Driver Education (105 ILCS 5/27-24.4) <i>From IL School Code: “Each school district shall be entitled to reimbursement for each student who finishes either the classroom instruction part or the practice driving part of a driver education course that meets the minimum requirements of this Act”.</i>	\$3,109.70
Total	\$22,514.90

²³ Center for Tax and Budget Accountability. (2017). Illinois Fiscal System and Education Funding. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MOG5hdo1PY1NtdVk/view?usp=sharing>

Federal Revenue Sources

Federal Categorical Payments

The United States Congress has also identified funding priorities in the form of restricted grants. Many grants are coordinated by the Illinois Department of Education, whereas others are facilitated by our special education cooperative 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 2021-22 Outstanding Payments
CTE – Perkins III-E Tech Prep <i>Allows educational institutions to combine at least two years of high school education followed by at least two years of education at a college or university, resulting in an industry-recognized credential, certificate or degree.</i>	\$15,549.40
Perkins Grant Vocational Education <i>The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) is a principal source of federal funding to states and discretionary grantees for the improvement of secondary and postsecondary career and technical education programs across the nation. The purpose of the Act is to develop more fully the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.</i>	\$15,549.40
Title I Low Income <i>Improving Basic Programs provides supplemental funding to state and Local Education Agencies (LEAs). The funding provides resources to LEAs and schools with high percentages of children from low-income families.</i>	\$76,877.00
Title II Teacher Quality <i>To increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and ensure that all teachers are highly qualified.</i>	\$0
Title III Immigrant Education Program IEP <i>To provide supplemental funding to support students not born in any of the 50 states, the District of Columbia, or the Commonwealth of Puerto Rico who has not been attending one or more schools in any one or more states for more than three full academic years.</i>	\$14,000.00
Title III Limited English Proficiency LIPLP <i>To help ensure that English Language learners attain English Language proficiency and meet state academic standards.</i>	\$0
Step Grant <i>The Secondary Transitional Experience Program is a work experience program that helps students with disabilities to prepare to transition to employment and community participation during and after high school.</i>	\$0
IDEA-PL <i>Public Law 94-145 is the Individuals with disabilities education Act. PL 94-142 addresses the educational needs of children with mental and physical disabilities from birth to age 21. The law requires all schools receiving federal funding to provide accommodations for special needs and fair and equal access to education.</i>	\$635,656.49
Medicaid Admin Outreach <i>Title XIX of the Social Security Act (the Act) authorizes federal grants to states for a proportion of expenditures for medical assistance under an approved Medicaid state plan, and for expenditures necessary for administration of the state plan.</i>	\$0
Medicaid Fee for Service (FFS) <i>Reimbursement for services included in an IEP, IFSP, 504 Plan, an individualized plan of care, or where medical necessity has been otherwise established.</i>	\$0
McKinney-Vento Homeless Grant <i>The McKinney-Vento Homeless Education Assistance Act ensures the educational rights and protections of homeless children and youth so that they may enroll in school, attend regularly, and be successful. The legislation requires a local homeless education liaison in every school district to assist children and unaccompanied youth in their efforts to attend school.</i>	\$10,686.00
Total	\$768,318.29

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 2022.

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FY 2022-23

Expenditure Types

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 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 2021-22 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, 2022, 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 is estimated at -\$35,000,000 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 acted 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

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 withdrawal 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 2022-23, 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.

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.

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FY 2022-23

5-Year Financial Forecast

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.

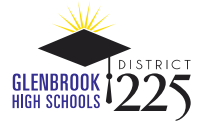
In an effort to develop a working 5Cast projection model for review by the Board, we utilized a set of assumptions. These assumptions are similar to those which have been historically utilized by the District, with some modifications due to actual budget performance, and trend analysis. The assumptions 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 1.4% for 2021 Tax Year CPI of 5.0% for 2022 Tax Year CPI of 1.5% for 2023 Tax Year+ \$550,000,000 New EAV Growth for 2021 Tax Year (The Glen) \$40,000,000 New EAV Growth for 2022+ \$1,500,000 for Recapture Levy (Public Act 102-0519)
Make-Whole Payments	Elimination of the Make-Whole Payment in 2022-23+
Corporate Personal Property Replacement Tax (CPPRT)	Illinois Department of Revenue Actual Receipts for 2021-22 + \$1,000,000
Interest Income	Budgeted Amounts for 2021-22
Student Fees	Budgeted Amounts for 2021-22
Evidence-Based Funding Formula	Budgeted Amounts for 2021-22
State and Federal Categorical Grants	Budgeted Amounts for 2021-22
Debt Service	Debt Book Values

5-Year Financial Forecast



Expenditure Assumptions

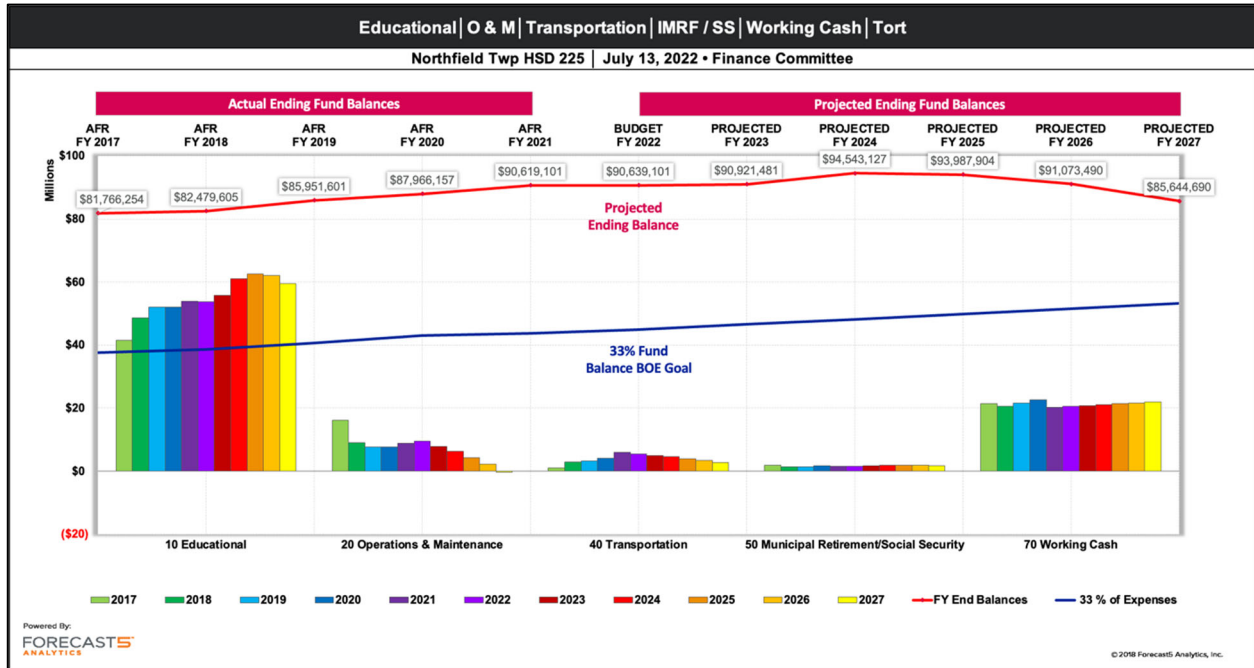
The following assumptions were utilized for the 5-year financial forecast presented:

Assumption	2021-22 Model
Staffing Projections	Implementation of Teacher Staffing Formula and GEA Contractual Commitments for the 2022-23 School Year+ Implementation of Current Staffing Levels for Non-Licensed Personnel
Salaries and FICA / Medicare (Increase w/ Lane and Step)	3.75% for Teachers for 2022-23+ 4.50% for Non-Licensed Personnel for 2022-23+ Actual for Administrators for 2022-23; 2.5% for 2023-24+ 2.00% for Extra Duty for 2022-23+ 2.00% for Licensed Substitutes for 2022-23+
Health Benefits	5.0% for 2022-23+
Life Insurance Benefits	0% for 2022-23+
Retirement Contributions and Lane Changes	\$100,000 for 2022-23+
Purchased Services (300), Supplies and Materials (400), Other Objects (600), and Non-Capitalized Equipment (700)	3% for 2022-23+
Capital Projects (Transfers from Operating Funds to the Capital Projects Fund)	\$2,000,000 for 2022-23+

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, 2022, and any closing entries have been recorded for the prior fiscal year.



FY 2021-22

Operating Fund

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FY2022-23 Tentative Budget - Operating Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
10 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	58,328,535.00	61,255,757.97	66,080,338.00	107.88%
10 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	50,073,422.00	50,246,258.85	51,529,607.00	102.55%
10 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-800,000.00	-723,886.45	-800,000.00	110.51%
20 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	3,053,486.00	2,993,398.67	5,500,000.00	183.74%
20 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	2,446,949.00	2,455,395.05	4,500,000.00	183.27%
20 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-100,000.00	-99,976.56	-100,000.00	100.02%
40 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	853,081.00	895,911.58	2,750,000.00	306.95%
40 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	732,360.00	734,889.36	1,350,000.00	183.70%
40 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-47,865.00	-49,917.17	-50,000.00	100.17%
50 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	529,521.00	597,274.38	440,000.00	73.67%
50 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	482,040.00	489,926.25	810,000.00	165.33%
50 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-25,000.00	-37,407.61	-40,000.00	106.93%
51 R 100 1151 0000 00 000000	Y	Gen Taxes: Current Year	953,138.00	1,078,607.27	1,100,000.00	101.98%
51 R 100 1152 0000 00 000000	Y	Gen Taxes: Prior Year	867,672.00	884,749.16	1,350,000.00	152.59%
51 R 100 1153 0000 00 000000	Y	Gen Taxes: Prior Years	-30,000.00	-45,021.48	-45,000.00	99.95%
70 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	154,105.00	151,075.28	137,500.00	91.01%
70 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	123,495.00	123,922.50	112,500.00	90.78%
70 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-20,500.00	-21,283.29	-20,000.00	93.97%
Property Taxes			\$117,574,439.0	\$120,929,673.7	\$134,604,945.00	111.31%
20 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	4,718,204.00	6,069,696.56	5,000,000.00	82.38%
50 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	687,688.00	687,688.00	685,000.00	99.61%
51 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	728,338.00	728,338.00	725,000.00	99.54%
Payments in Lieu of Taxes			\$6,134,230.00	\$7,485,722.56	\$6,410,000.00	85.63%
10 R 100 1311 0000 00 000000	Y	Regular Tuition	70,000.00	69,609.56	0.00	0.00%
10 R 100 1321 0000 00 000000	Y	Summer School Tuition	500,000.00	367,716.50	400,000.00	108.78%
Tuition and Program Fees			\$570,000.00	\$437,326.06	\$400,000.00	91.46%
40 R 100 1411 0000 00 002550	Y	Transportation Fees	427,500.00	435,216.18	450,000.00	103.40%
Transportation Fees			\$427,500.00	\$435,216.18	\$450,000.00	103.40%
10 R 100 1510 0000 00 000000	Y	Interest Income	280,000.00	245,519.87	350,000.00	142.55%
20 R 100 1510 0000 00 000000	Y	Interest Income	2,500.00	693.99	0.00	0.00%
40 R 100 1510 0000 00 000000	Y	Interest Income	2,500.00	-2,523.51	0.00	0.00%
70 R 100 1510 0000 00 000000	Y	Interest Income	0.00	87,537.17	0.00	0.00%
Interest			\$285,000.00	\$331,227.52	\$350,000.00	105.67%
10 R 100 1719 0000 00 005825	Y	Drama Productions Admissions	87,125.00	47,484.47	93,200.00	196.27%
10 R 100 1720 0000 00 000000	Y	Student Registration Fees	100,000.00	112,818.24	100,000.00	88.64%
10 R 100 1720 0000 00 001050	Y	Student PE Uniform/Equipment	75,000.00	76,879.81	75,000.00	97.55%
10 R 100 1720 0000 00 001162	Y	Summer Service Learning Fees	55,000.00	89,519.00	55,000.00	61.44%
10 R 100 1725 0000 00 000000	Y	Chromebook Fee	450,000.00	308,602.34	420,000.00	136.10%

FY2022-23 Tentative Budget - Operating Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
10 R 100 1726 0000 00 000000	Y	Student ID Replacement Fees	350.00	440.00	500.00	113.64%
10 R 100 1730 0000 00 002573	Y	Instructional Materials Fee	750,000.00	773,152.40	750,000.00	97.01%
10 R 100 1735 0000 00 002573	Y	Replacement Materials Fee	1,500.00	4,047.30	5,000.00	123.54%
10 R 200 1711 0000 00 000000	Y	GBN Athletics Admissions	10,000.00	13,060.00	15,000.00	114.85%
10 R 200 1720 0000 00 001435	Y	GBN PreSchool Fees	25,000.00	20,300.00	25,000.00	123.15%
10 R 200 1720 0000 00 002230	Y	Student Fees - Testing	147,000.00	238,118.27	205,141.00	86.15%
10 R 200 1720 0000 00 005400	Y	GBN Summer Athletic Camp	250,000.00	199,867.00	250,000.00	125.08%
10 R 300 1711 0000 00 000000	Y	GBS Athletics Admissions	20,000.00	22,622.65	20,000.00	88.41%
10 R 300 1720 0000 00 001435	Y	GBS PreSchool Fees	25,000.00	16,014.00	25,000.00	156.11%
10 R 300 1720 0000 00 002230	Y	Student Fees - Testing	278,250.00	305,849.61	358,810.00	117.32%
10 R 300 1720 0000 00 005400	Y	GBS Summer Athletic Camp	250,000.00	283,287.50	250,000.00	88.25%
15 R 150 1711 0000 15 005505	Y	GBQ Home Swim Meets	70,000.00	76,342.21	70,000.00	91.69%
15 R 150 1711 0000 15 005515	Y	GBQ Home Dive Meets	4,000.00	3,928.60	4,000.00	101.82%
15 R 150 1711 0000 15 005530	Y	GSC Home 10U/Wonder/Mighty	150.00	132.50	150.00	113.21%
15 R 150 1711 0000 15 005540	Y	GSC Home 12U/Energy Meets	2,000.00	1,735.50	2,000.00	115.24%
15 R 150 1711 0000 15 005550	Y	GSC Home 13-14U/Tenacious	2,000.00	1,646.00	2,000.00	121.51%
15 R 150 1711 0000 15 005560	Y	GSC Home Senior/Respect	4,000.00	3,338.50	4,000.00	119.81%
15 R 150 1720 0000 15 005505	Y	GBQ Swim Fees	619,523.00	709,266.93	619,523.00	87.35%
15 R 150 1720 0000 15 005510	Y	Swim America Fees	1,500.00	1,567.00	1,500.00	95.72%
15 R 150 1720 0000 15 005515	Y	GBQ Diving Fees	0.00	34,152.00	0.00	0.00%
15 R 150 1720 0000 15 005520	Y	GBQ Water Polo Fees	1,000.00	1,000.00	1,000.00	100.00%
15 R 150 1720 0000 15 005530	Y	GSC 10U/Wonder/Mighty Fees	3,703.00	8,744.00	3,703.00	42.35%
15 R 150 1720 0000 15 005540	Y	GSC 12U/Energy Fees	2,409.00	7,627.00	2,409.00	31.59%
15 R 150 1720 0000 15 005550	Y	GSC 13-14U Tenacious Fees	5,916.00	13,819.90	5,916.00	42.81%
15 R 150 1720 0000 15 005560	Y	GSC Senior/Respect Fees	6,785.00	22,927.40	6,785.00	29.59%
20 R 200 1721 0000 00 000000	Y	GBN Parking Fees	200,000.00	199,571.00	200,000.00	100.21%
20 R 300 1721 0000 00 000000	Y	GBS Parking Fees	200,000.00	198,153.36	200,000.00	100.93%
Student and Program Fees			\$3,647,211.00	\$3,796,014.49	\$3,770,637.00	99.33%
10 R 200 1890 0000 00 000000	Y	GBN Sales Tax Receipts	0.00	328.17	0.00	0.00%
10 R 300 1890 0000 00 000000	Y	GBS Sales Tax Receipts	0.00	125.87	0.00	0.00%
Bookstore Receipts			\$0.00	\$454.04	\$0.00	0.00%
10 R 100 1910 0000 00 002560	Y	Facility Rental - Quest Food	300,000.00	429,502.82	400,000.00	93.13%
10 R 100 1920 0000 00 000000	Y	Donations from Private Sources	20,000.00	20,000.00	20,000.00	100.00%
10 R 100 1940 0000 00 000000	Y	Township Services	35,000.00	34,565.00	35,000.00	101.26%
10 R 100 1941 0000 00 000000	Y	Intergov Bandwidth Agmnt	60,000.00	0.00	60,000.00	0.00%
10 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	175,000.00	179,270.60	100,000.00	55.78%
10 R 100 1954 0000 00 000000	Y	PCard Rebates	100,000.00	113,702.99	100,000.00	87.95%
10 R 100 1955 0000 00 000000	Y	Rebates	50,000.00	54,923.25	50,000.00	91.04%
10 R 100 1980 0000 00 000000	Y	Vending Sales	30,000.00	0.00	30,000.00	0.00%
10 R 100 1999 0000 00 000000	Y	Other Misc Local Revenue	1,000.00	5,219.87	5,000.00	95.79%
10 R 200 1970 0000 00 000000	Y	GBN Driver Education Fee	40,000.00	50,050.00	50,000.00	99.90%

FY2022-23 Tentative Budget - Operating Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
10 R 300 1970 0000 00 000000	Y	GBS Driver Education Fee	28,000.00	27,790.00	30,000.00	107.95%
15 R 150 1920 0000 15 005505	Y	Donations from Private Sources	30,000.00	30,625.26	30,000.00	97.96%
15 R 150 1920 0000 15 005515	Y	Donations from Private Sources	0.00	7,331.00	0.00	0.00%
20 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	5,000.00	403.77	1,000.00	247.67%
20 R 100 1955 0000 00 000000	Y	Rebates	10,000.00	9,787.92	10,000.00	102.17%
20 R 100 1956 0000 00 000000	Y	Energy Rebates	45,000.00	58,311.39	60,000.00	102.90%
20 R 200 1910 0000 00 000000	Y	GBN Rental of Facilities	20,000.00	28,771.22	20,000.00	69.51%
20 R 300 1910 0000 00 000000	Y	GBS Rental of Facilities	42,500.00	49,902.04	45,000.00	90.18%
Other Local Income			\$991,500.00	\$1,100,157.13	\$1,046,000.00	95.08%
10 R 100 3001 0000 00 000000	Y	Evidence Based Funding Formula	3,200,652.00	3,375,230.04	3,225,000.00	95.55%
General State Aid			\$3,200,652.00	\$3,375,230.04	\$3,225,000.00	95.55%
10 R 100 3100 0000 00 000000	Y	SpEd: Private Facility Tuition	225,000.00	237,729.66	225,000.00	94.65%
10 R 100 3120 0000 00 000000	Y	SpEd: Orphanage Individual	60,000.00	57,616.60	60,000.00	104.14%
State Categorical Grants			\$285,000.00	\$295,346.26	\$285,000.00	96.50%
10 R 100 3220 0000 00 000000	Y	CTE - Secondary Program	109,465.00	90,059.80	0.00	0.00%
10 R 100 3298 0000 00 000000	Y	CTEI - Elementary STEM Grant	8,060.00	5,680.00	0.00	0.00%
10 R 100 3299 0000 00 000000	Y	CTE - Other	1,540.00	2,500.00	0.00	0.00%
State Categorical Grants			\$119,065.00	\$98,239.80	\$0.00	0.00%
10 R 100 3370 0000 00 000000	Y	Driver Education	35,000.00	31,890.30	35,000.00	109.75%
State Categorical Grants			\$35,000.00	\$31,890.30	\$35,000.00	109.75%
40 R 100 3510 0000 00 000000	Y	Transportation - Special	200,000.00	250,344.91	250,000.00	99.86%
State Categorical Grants			\$200,000.00	\$250,344.91	\$250,000.00	99.86%
10 R 100 3995 0000 00 000000	Y	Library Per Capita Grant	5,154.00	4,456.91	0.00	0.00%
10 R 100 3998 0000 00 000000	Y	Reserved for On-Behalf	35,000,000.00	0.00	35,000,000.00	0.00%
10 R 100 3999 0000 00 000000	Y	Other Restricted Revenue from	0.00	0.00	250,000.00	0.00%
State Categorical Grants			\$35,005,154.00	\$4,456.91	\$35,250,000.00	790,906.70%
10 R 100 4090 0000 00 000000	Y	Drug Free Communities	125,000.00	0.00	125,000.00	0.00%
Federal Categorical Grants			\$125,000.00	\$0.00	\$125,000.00	0.00%
10 R 100 4225 0000 00 000000	Y	Summer Food Service Program	181,000.00	182,021.62	0.00	0.00%
42--			\$181,000.00	\$182,021.62	\$0.00	0.00%
10 R 100 4300 0000 00 000000	Y	Title I: Low Income	346,153.00	269,276.00	0.00	0.00%
Federal Categorical Grants			\$346,153.00	\$269,276.00	\$0.00	0.00%

FY2022-23 Tentative Budget - Operating Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
10 R 100 4400 0000 00 000000	Y	Title IV: Student Support &	33,705.00	29,480.00	0.00	0.00%
		Federal Categorical Grants	\$33,705.00	\$29,480.00	\$0.00	0.00%
10 R 100 4620 0000 00 000000	Y	Fed SpEd - IDEA Flow Through	1,198,410.00	562,753.51	1,198,410.00	212.95%
10 R 100 4625 0000 00 000000	Y	Fed SpEd - IDEA Room & Board	1,000,000.00	1,184,821.14	1,000,000.00	84.40%
		Federal Categorical Grants	\$2,198,410.00	\$1,747,574.65	\$2,198,410.00	125.80%
10 R 100 4745 0000 00 000000	Y	4770 / CTE - Perkins - Title III E	68,500.00	52,950.60	0.00	0.00%
		Federal Categorical Grants	\$68,500.00	\$52,950.60	\$0.00	0.00%
10 R 100 4909 0000 00 000000	Y	Title III - English Language	16,575.00	16,575.00	0.00	0.00%
10 R 100 4932 0000 00 000000	Y	Title II: Teacher Quality	91,627.00	98,072.00	0.00	0.00%
10 R 100 4951 0000 00 000000	Y	Div Rehab Svcs DHS (Step)	30,000.00	261,272.41	30,000.00	11.48%
10 R 100 4991 0000 00 000000	Y	Medicaid Matching Funds - Adm	60,000.00	71,647.95	60,000.00	83.74%
10 R 100 4992 0000 00 000000	Y	Medicaid Matching Funds - Fee	10,000.00	-29,968.45	10,000.00	-33.37%
10 R 100 4997 0000 00 000000	Y	ESSER - Elem & Secondary	1,128,899.00	964,151.99	0.00	0.00%
10 R 100 4999 0000 00 000000	Y	Other Mlsc Federal Revenue	0.00	0.00	250,000.00	0.00%
		Federal Categorical Grants	\$1,337,101.00	\$1,381,750.90	\$350,000.00	25.33%
10 R 100 7310 0000 00 000000	Y	Sale of Equipment - Capitalized	6,975.00	6,560.00	3,000.00	45.73%
10 R 100 7320 0000 00 000000	Y	Sale of Equipment -	13,025.00	3,025.00	3,000.00	99.17%
		Other Sources of Funds	\$20,000.00	\$9,585.00	\$6,000.00	62.60%
Grand Revenue Totals			\$172,784,620.0	\$142,243,938.7	\$188,755,992.00	132.70%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001000 - General Instruction				
1--- Salaries	1,220,289.00	1,324,857.95	1,836,000.00	138.58%
2--- Benefits	206,973.00	59,600.65	454,060.00	761.84%
3--- Purchased Services	97,000.00	40,645.98	92,000.00	226.34%
4--- Supplies/Materials	34,000.00	98.49	33,000.00	33,505.94%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	19,250.00	17,253.21	33,750.00	195.62%
7--- Non-Capitalized Outlay	50,000.00	59,823.27	0.00	0.00%
General Instruction Totals	\$1,627,512.00	\$1,502,279.55	\$2,448,810.00	163.01%
001001 - Financial Aid				
3--- Purchased Services	423,000.00	216,213.72	123,000.00	56.89%
Financial Aid Totals	\$423,000.00	\$216,213.72	\$123,000.00	56.89%
001005 - Visual Arts				
1--- Salaries	756,075.00	756,074.88	737,268.00	97.51%
2--- Benefits	105,841.00	103,934.11	107,077.00	103.02%
3--- Purchased Services	6,120.00	2,723.70	11,765.00	431.95%
4--- Supplies/Materials	49,470.00	42,839.30	62,200.00	145.19%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,800.00	1,328.50	1,950.00	146.78%
7--- Non-Capitalized Outlay	1,870.00	5,568.50	2,300.00	41.30%
Visual Arts Totals	\$921,176.00	\$912,468.99	\$922,560.00	101.11%
001010 - Drama Instruction				
1--- Salaries	70,259.00	69,570.08	46,877.00	67.38%
2--- Benefits	12,148.00	9,277.90	3,106.00	33.48%
3--- Purchased Services	0.00	180.32	0.00	0.00%
4--- Supplies/Materials	1,000.00	359.32	1,750.00	487.03%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Drama Instruction Totals	\$83,407.00	\$79,387.62	\$51,733.00	65.17%
001015 - Driver Education				
1--- Salaries	727,177.00	727,177.05	726,802.00	99.95%
2--- Benefits	108,165.00	111,044.46	130,947.00	117.92%
3--- Purchased Services	7,500.00	6,092.11	5,500.00	90.28%
4--- Supplies/Materials	3,600.00	2,426.55	3,850.00	158.66%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	400.00	250.00	62.50%
7--- Non-Capitalized Outlay	0.00	1,392.99	0.00	0.00%
Driver Education Totals	\$846,442.00	\$848,533.16	\$867,349.00	102.22%
001020 - English				
1--- Salaries	5,320,980.00	5,267,191.81	5,844,258.00	110.96%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001020 - English				
2--- Benefits	791,425.00	792,159.96	907,797.00	114.60%
3--- Purchased Services	12,775.00	4,836.84	11,775.00	243.44%
4--- Supplies/Materials	13,025.00	11,952.28	12,750.00	106.67%
6--- Dues/Fees/Other	0.00	0.00	500.00	0.00%
7--- Non-Capitalized Outlay	1,680.00	1,427.26	1,000.00	70.06%
English Totals	\$6,139,885.00	\$6,077,568.15	\$6,778,080.00	111.53%
001025 - Evening HS Instruction				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Evening HS Instruction Totals	\$0.00	\$0.00	\$0.00	0.00%
001030 - World Language				
1--- Salaries	4,257,546.00	4,248,402.13	4,422,293.00	104.09%
2--- Benefits	703,366.00	694,343.74	447,286.00	64.42%
3--- Purchased Services	19,550.00	4,368.23	16,000.00	366.28%
4--- Supplies/Materials	19,400.00	20,444.45	14,700.00	71.90%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,500.00	768.00	1,000.00	130.21%
7--- Non-Capitalized Outlay	650.00	788.26	1,550.00	196.64%
World Language Totals	\$5,002,012.00	\$4,969,114.81	\$4,902,829.00	98.67%
001035 - Health Education				
1--- Salaries	617,464.00	617,493.09	655,017.00	106.08%
2--- Benefits	76,369.00	77,877.02	90,378.00	116.05%
3--- Purchased Services	2,000.00	450.00	1,250.00	277.78%
4--- Supplies/Materials	10,850.00	1,757.79	8,200.00	466.49%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Health Education Totals	\$706,683.00	\$697,577.90	\$754,845.00	108.21%
001040 - Mathematics				
1--- Salaries	5,972,000.00	5,855,961.33	6,095,801.00	104.10%
2--- Benefits	996,044.00	904,643.44	1,028,024.00	113.64%
3--- Purchased Services	13,600.00	19,799.88	16,550.00	83.59%
4--- Supplies/Materials	23,000.00	22,059.11	22,150.00	100.41%
6--- Dues/Fees/Other	1,625.00	691.00	1,825.00	264.11%
7--- Non-Capitalized Outlay	3,215.00	8,359.45	3,000.00	35.89%
Mathematics Totals	\$7,009,484.00	\$6,811,514.21	\$7,167,350.00	105.22%

FY2022-23 Tentative Budget - Operating Funds Expenditures

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Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001045 - Music/Performing Arts				
1--- Salaries	716,846.00	722,247.55	803,402.00	111.24%
2--- Benefits	113,765.00	103,904.38	123,137.00	118.51%
3--- Purchased Services	70,740.00	46,576.73	74,550.00	160.06%
4--- Supplies/Materials	49,450.00	26,438.89	42,450.00	160.56%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	7,100.00	3,540.00	7,200.00	203.39%
7--- Non-Capitalized Outlay	0.00	33,098.87	5,986.00	18.09%
Music/Performing Arts Totals	\$957,901.00	\$935,806.42	\$1,056,725.00	112.92%
001050 - Physical Education				
1--- Salaries	3,642,753.00	3,634,234.33	3,599,999.00	99.06%
2--- Benefits	631,286.00	555,628.09	611,009.00	109.97%
3--- Purchased Services	65,300.00	41,948.97	66,400.00	158.29%
4--- Supplies/Materials	24,100.00	19,553.50	23,100.00	118.14%
5--- Capital Outlay	0.00	0.00	6,000.00	0.00%
6--- Dues/Fees/Other	600.00	540.00	600.00	111.11%
7--- Non-Capitalized Outlay	3,700.00	13,157.23	4,200.00	31.92%
Physical Education Totals	\$4,367,739.00	\$4,265,062.12	\$4,311,308.00	101.08%
001055 - Science				
1--- Salaries	5,739,463.00	5,707,337.09	5,927,232.00	103.85%
2--- Benefits	885,404.00	881,229.09	1,024,054.00	116.21%
3--- Purchased Services	23,400.00	18,578.38	23,650.00	127.30%
4--- Supplies/Materials	141,300.00	133,258.90	139,300.00	104.53%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	875.00	821.04	775.00	94.39%
7--- Non-Capitalized Outlay	0.00	13,059.52	12,900.00	98.78%
Science Totals	\$6,790,442.00	\$6,754,284.02	\$7,127,911.00	105.53%
001057 - STEM				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	15,000.00	14,729.89	15,500.00	105.23%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
STEM Totals	\$15,000.00	\$14,729.89	\$15,500.00	105.23%
001060 - Social Studies				
1--- Salaries	4,712,529.00	4,717,498.34	4,698,340.00	99.59%
2--- Benefits	610,950.00	611,516.60	665,462.00	108.82%
3--- Purchased Services	16,175.00	6,303.27	16,475.00	261.37%
4--- Supplies/Materials	17,700.00	15,270.02	16,750.00	109.69%
6--- Dues/Fees/Other	1,650.00	0.00	1,650.00	0.00%
7--- Non-Capitalized Outlay	1,000.00	2,044.92	150.00	7.34%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001060 - Social Studies				
Social Studies Totals	\$5,360,004.00	\$5,352,633.15	\$5,398,827.00	100.86%
001065 - Team				
1--- Salaries	772,361.00	772,581.27	917,104.00	118.71%
2--- Benefits	119,095.00	121,686.64	150,558.00	123.73%
Team Totals	\$891,456.00	\$894,267.91	\$1,067,662.00	119.39%
001150 - Reading Improvement				
1--- Salaries	318,631.00	298,941.89	229,017.00	76.61%
2--- Benefits	42,472.00	41,358.13	42,474.00	102.70%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	650.00	650.57	700.00	107.60%
Reading Improvement Totals	\$361,753.00	\$340,950.59	\$272,191.00	79.83%
001152 - Academic Resource Center				
1--- Salaries	198,045.00	194,777.37	137,992.00	70.85%
2--- Benefits	24,301.00	23,096.27	17,650.00	76.42%
3--- Purchased Services	300.00	0.00	300.00	0.00%
4--- Supplies/Materials	4,500.00	4,074.52	4,200.00	103.08%
Academic Resource Center Totals	\$227,146.00	\$221,948.16	\$160,142.00	72.15%
001155 - Titan Learning Center				
1--- Salaries	132,334.00	132,333.40	137,680.00	104.04%
2--- Benefits	13,209.00	9,170.62	7,660.00	83.53%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	7,800.00	4,644.83	6,000.00	129.18%
Titan Learning Center Totals	\$153,343.00	\$146,148.85	\$151,340.00	103.55%
001160 - Summer School				
1--- Salaries	478,199.00	386,866.90	422,180.00	109.13%
2--- Benefits	99,945.00	25,387.37	23,993.00	94.51%
3--- Purchased Services	1,500.00	205.54	1,500.00	729.78%
4--- Supplies/Materials	9,000.00	6,844.21	4,500.00	65.75%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Summer School Totals	\$588,644.00	\$419,304.02	\$452,173.00	107.84%
001162 - Summer Service Learning				
1--- Salaries	25,000.00	21,840.00	25,000.00	114.47%
2--- Benefits	5,110.00	1,423.57	1,600.00	112.39%
3--- Purchased Services	150.00	15,944.00	15,000.00	94.08%
4--- Supplies/Materials	4,650.00	6,926.54	4,300.00	62.08%

FY2022-23 Tentative Budget - Operating Funds Expenditures

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Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001162 - Summer Service Learning				
Summer Service Learning Totals	\$34,910.00	\$46,134.11	\$45,900.00	99.49%
001165 - Summer Science Camp				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
Summer Science Camp Totals	\$0.00	\$0.00	\$0.00	0.00%
001170 - Extended School Year Program				
1--- Salaries	90,000.00	95,980.25	90,000.00	93.77%
2--- Benefits	22,008.00	9,779.86	11,320.00	115.75%
Extended School Year Program Totals	\$112,008.00	\$105,760.11	\$101,320.00	95.80%
001180 - English Language Learners				
1--- Salaries	470,813.00	366,768.37	454,453.00	123.91%
2--- Benefits	108,110.00	66,024.05	94,741.00	143.49%
3--- Purchased Services	1,000.00	0.00	400.00	0.00%
4--- Supplies/Materials	2,220.00	2,657.13	2,220.00	83.55%
English Language Learners Totals	\$582,143.00	\$435,449.55	\$551,814.00	126.72%
001300 - Special Education Administration				
1--- Salaries	1,423,957.00	1,387,215.87	1,436,992.00	103.59%
2--- Benefits	325,329.00	319,002.36	356,434.00	111.73%
3--- Purchased Services	2,154,365.00	2,296,221.64	2,171,000.00	94.55%
4--- Supplies/Materials	18,200.00	16,620.01	17,800.00	107.10%
6--- Dues/Fees/Other	2,000.00	911.80	2,000.00	219.35%
7--- Non-Capitalized Outlay	1,810.00	3,157.30	1,750.00	55.43%
Special Education Administration Totals	\$3,925,661.00	\$4,023,128.98	\$3,985,976.00	99.08%
001305 - District SpEd Placements				
1--- Salaries	142,833.00	141,065.28	143,043.00	101.40%
2--- Benefits	19,184.00	19,463.27	22,387.00	115.02%
3--- Purchased Services	20,000.00	4,600.00	20,000.00	434.78%
6--- Dues/Fees/Other	8,093,670.00	6,913,503.58	8,150,000.00	117.89%
District SpEd Placements Totals	\$8,275,687.00	\$7,078,632.13	\$8,335,430.00	117.75%
001310 - Assistive Technology				
1--- Salaries	40,000.00	13,904.56	0.00	0.00%
2--- Benefits	13,836.00	2,165.37	0.00	0.00%
3--- Purchased Services	6,500.00	504.00	0.00	0.00%
4--- Supplies/Materials	500.00	433.46	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	3,000.00	102.47	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
001310 - Assistive Technology				
Assistive Technology Totals	\$63,836.00	\$17,109.86	\$0.00	0.00%
 001312 - Social/Emotional Program				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	4.11	0.00	0.00%
3--- Purchased Services	8,100.00	2,570.00	0.00	0.00%
4--- Supplies/Materials	1,950.00	1,206.35	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Social/Emotional Program Totals	\$10,050.00	\$3,780.46	\$0.00	0.00%
 001315 - Special Education Instruction				
1--- Salaries	5,752,051.00	5,562,603.75	5,877,822.00	105.67%
2--- Benefits	1,217,482.00	1,112,733.08	1,364,119.00	122.59%
3--- Purchased Services	17,000.00	9,091.74	46,600.00	512.55%
4--- Supplies/Materials	0.00	61.23	5,400.00	8,819.21%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	59.83	3,000.00	5,014.21%
Special Education Instruction Totals	\$6,986,533.00	\$6,684,549.63	\$7,296,941.00	109.16%
 001320 - Developmental Learning Skills				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	5,400.00	3,882.88	0.00	0.00%
4--- Supplies/Materials	3,450.00	1,960.25	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Developmental Learning Skills Totals	\$8,850.00	\$5,843.13	\$0.00	0.00%
 001322 - Learning Disabilities				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
Learning Disabilities Totals	\$0.00	\$0.00	\$0.00	0.00%
 001325 - Special Education Resource				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Special Education Resource Totals	\$0.00	\$0.00	\$0.00	0.00%
 001330 - SpEd Job Coaching				

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001330 - SpEd Job Coaching				
1--- Salaries	209,528.00	200,824.57	210,690.00	104.91%
2--- Benefits	110,820.00	104,456.79	108,625.00	103.99%
SpEd Job Coaching Totals	\$320,348.00	\$305,281.36	\$319,315.00	104.60%
001350 - Transition Services				
1--- Salaries	955,423.00	876,161.00	885,526.00	101.07%
2--- Benefits	252,079.00	231,613.96	231,300.00	99.86%
3--- Purchased Services	61,800.00	59,240.13	64,110.00	108.22%
4--- Supplies/Materials	1,500.00	0.00	1,500.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Transition Services Totals	\$1,270,802.00	\$1,167,015.09	\$1,182,436.00	101.32%
001360 - Off Campus Instruction				
1--- Salaries	1,057,800.00	974,456.07	1,036,060.00	106.32%
2--- Benefits	237,059.00	210,122.13	251,581.00	119.73%
3--- Purchased Services	583,588.00	459,953.95	539,200.00	117.23%
4--- Supplies/Materials	20,235.00	16,165.74	20,300.00	125.57%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	150.60	500.00	332.01%
7--- Non-Capitalized Outlay	500.00	3,159.97	500.00	15.82%
Off Campus Instruction Totals	\$1,899,682.00	\$1,664,008.46	\$1,848,141.00	111.07%
001370 - Hospital Instruction Services				
1--- Salaries	165,000.00	104,288.00	100,000.00	95.89%
2--- Benefits	4,554.00	2,530.52	1,098.00	43.39%
3--- Purchased Services	35,193.00	42,796.46	50,000.00	116.83%
Hospital Instruction Services Totals	\$204,747.00	\$149,614.98	\$151,098.00	100.99%
001380 - Glenbrook United				
1--- Salaries	29,817.00	29,817.00	30,000.00	100.61%
2--- Benefits	6,094.00	805.20	810.00	100.60%
Glenbrook United Totals	\$35,911.00	\$30,622.20	\$30,810.00	100.61%
001405 - Technical Education				
1--- Salaries	908,368.00	908,367.31	977,532.00	107.61%
2--- Benefits	133,570.00	135,054.68	174,322.00	129.08%
3--- Purchased Services	6,650.00	3,926.68	7,240.00	184.38%
4--- Supplies/Materials	51,100.00	36,028.23	56,550.00	156.96%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	700.00	529.88	600.00	113.23%
7--- Non-Capitalized Outlay	500.00	6,149.06	0.00	0.00%

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001405 - Technical Education				
Technical Education Totals	\$1,100,888.00	\$1,090,055.84	\$1,216,244.00	111.58%
001410 - Broadcasting				
1--- Salaries	418,452.00	413,719.19	403,920.00	97.63%
2--- Benefits	70,206.00	68,083.90	68,408.00	100.48%
3--- Purchased Services	18,575.00	10,877.84	16,020.00	147.27%
4--- Supplies/Materials	14,004.00	7,180.67	12,650.00	176.17%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	4,120.00	2,800.00	3,425.00	122.32%
7--- Non-Capitalized Outlay	1,486.00	21,048.90	20,900.00	99.29%
Broadcasting Totals	\$526,843.00	\$523,710.50	\$525,323.00	100.31%
001415 - Business Education				
1--- Salaries	1,343,853.00	1,258,169.70	1,316,490.00	104.64%
2--- Benefits	215,464.00	190,545.14	220,007.00	115.46%
3--- Purchased Services	4,280.00	1,370.28	3,110.00	226.96%
4--- Supplies/Materials	7,645.00	6,254.51	5,905.00	94.41%
6--- Dues/Fees/Other	100.00	0.00	200.00	0.00%
7--- Non-Capitalized Outlay	9,000.00	13,382.17	0.00	0.00%
Business Education Totals	\$1,580,342.00	\$1,469,721.80	\$1,545,712.00	105.17%
001420 - DCE - Diversified Cooperative				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
DCE - Diversified Cooperative Totals	\$0.00	\$0.00	\$0.00	0.00%
001425 - Family/Consumer Science				
1--- Salaries	841,620.00	828,224.26	872,679.00	105.37%
2--- Benefits	115,747.00	116,457.42	154,744.00	132.88%
3--- Purchased Services	6,750.00	4,296.36	5,190.00	120.80%
4--- Supplies/Materials	40,300.00	33,476.46	37,810.00	112.95%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,500.00	493.00	740.00	150.10%
7--- Non-Capitalized Outlay	0.00	1,625.75	0.00	0.00%
Family/Consumer Science Totals	\$1,005,917.00	\$984,573.25	\$1,071,163.00	108.79%
001435 - PreSchool				
1--- Salaries	82,877.00	77,648.74	86,653.00	111.60%
2--- Benefits	38,444.00	37,142.14	40,995.00	110.37%
3--- Purchased Services	0.00	248.00	0.00	0.00%
4--- Supplies/Materials	4,070.00	2,677.86	3,820.00	142.65%
7--- Non-Capitalized Outlay	1,255.00	0.00	0.00	0.00%

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001435 - PreSchool				
PreSchool Totals	\$126,646.00	\$117,716.74	\$131,468.00	111.68%
001650 - Academy				
1--- Salaries	691,035.00	695,151.13	696,920.00	100.25%
2--- Benefits	98,294.00	100,119.68	99,399.00	99.28%
3--- Purchased Services	110,500.00	89,337.22	104,000.00	116.41%
4--- Supplies/Materials	1,680.00	1,634.22	1,700.00	104.03%
6--- Dues/Fees/Other	250.00	0.00	250.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Academy Totals	\$901,759.00	\$886,242.25	\$902,269.00	101.81%
001900 - Alternative Programs				
3--- Purchased Services	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	22,656.00	24,839.37	30,000.00	120.78%
Alternative Programs Totals	\$22,656.00	\$24,839.37	\$30,000.00	120.78%
001911 - Rental of Facilities				
1--- Salaries	70,000.00	31,950.27	30,000.00	93.90%
2--- Benefits	26,672.00	3,948.91	4,810.00	121.81%
Rental of Facilities Totals	\$96,672.00	\$35,899.18	\$34,810.00	96.97%
001999 - Contingency				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Contingency Totals	\$0.00	\$0.00	\$0.00	0.00%
002110 - Dean's Office				
1--- Salaries	1,764,860.00	1,738,230.84	1,819,514.00	104.68%
2--- Benefits	512,743.00	473,784.39	545,450.00	115.13%
3--- Purchased Services	15,050.00	18,484.54	9,350.00	50.58%
4--- Supplies/Materials	10,150.00	6,077.47	10,500.00	172.77%
6--- Dues/Fees/Other	3,000.00	3,219.07	3,400.00	105.62%
7--- Non-Capitalized Outlay	1,400.00	2,036.37	1,400.00	68.75%
Dean's Office Totals	\$2,307,203.00	\$2,241,832.68	\$2,389,614.00	106.59%
002114 - Residency				
1--- Salaries	20,000.00	8,777.79	20,000.00	227.85%
2--- Benefits	6,668.00	1,470.58	1,590.00	108.12%
3--- Purchased Services	8,500.00	28,011.71	28,500.00	101.74%

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002114 - Residency				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Residency Totals	\$35,168.00	\$38,260.08	\$50,090.00	130.92%
 002116 - GEA				
1--- Salaries	58,046.00	59,217.32	59,781.00	100.95%
2--- Benefits	11,142.00	11,097.10	6,573.00	59.23%
GEA Totals	\$69,188.00	\$70,314.42	\$66,354.00	94.37%
 002120 - Guidance Services				
1--- Salaries	3,715,769.00	3,724,641.21	3,930,545.00	105.53%
2--- Benefits	553,485.00	557,156.13	637,689.00	114.45%
3--- Purchased Services	68,900.00	28,476.65	39,400.00	138.36%
4--- Supplies/Materials	22,100.00	21,905.95	21,400.00	97.69%
6--- Dues/Fees/Other	300.00	83.22	300.00	360.49%
7--- Non-Capitalized Outlay	0.00	1,645.38	19,000.00	1,154.75%
Guidance Services Totals	\$4,360,554.00	\$4,333,908.54	\$4,648,334.00	107.26%
 002123 - Guided Studies				
1--- Salaries	527,414.00	530,604.49	542,231.00	102.19%
2--- Benefits	97,421.00	91,450.90	103,254.00	112.91%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Guided Studies Totals	\$624,835.00	\$622,055.39	\$645,485.00	103.77%
 002125 - College Resource Center				
1--- Salaries	522,196.00	519,509.92	533,922.00	102.77%
2--- Benefits	108,906.00	109,790.24	122,155.00	111.26%
3--- Purchased Services	15,400.00	7,784.34	15,200.00	195.26%
4--- Supplies/Materials	5,400.00	2,981.51	5,550.00	186.15%
6--- Dues/Fees/Other	605.00	668.00	750.00	112.28%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
College Resource Center Totals	\$652,507.00	\$640,734.01	\$677,577.00	105.75%
 002126 - Peer Group				
1--- Salaries	475,631.00	477,357.41	491,934.00	103.05%
2--- Benefits	67,201.00	63,603.92	66,808.00	105.04%
3--- Purchased Services	5,800.00	3,440.00	5,800.00	168.60%
4--- Supplies/Materials	9,480.00	6,545.80	10,280.00	157.05%
Peer Group Totals	\$558,112.00	\$550,947.13	\$574,822.00	104.33%
 002130 - Health Services				
1--- Salaries	450,101.00	526,269.55	471,463.00	89.59%

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002130 - Health Services				
2--- Benefits	127,970.00	126,187.55	140,523.00	111.36%
3--- Purchased Services	2,000.00	304.49	1,800.00	591.15%
4--- Supplies/Materials	7,350.00	5,372.33	7,500.00	139.60%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	150.00	295.00	150.00	50.85%
7--- Non-Capitalized Outlay	4,200.00	555.00	1,000.00	180.18%
Health Services Totals	\$591,771.00	\$658,983.92	\$622,436.00	94.45%
 002131 - School Health Center				
3--- Purchased Services	0.00	0.00	410,000.00	0.00%
4--- Supplies/Materials	0.00	0.00	10,000.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	50,000.00	0.00%
School Health Center Totals	\$0.00	\$0.00	\$470,000.00	0.00%
 002135 - Speech/Language/Pathology Svcs				
1--- Salaries	429,825.00	440,085.62	394,710.00	89.69%
2--- Benefits	67,542.00	68,947.52	59,026.00	85.61%
Speech/Language/Pathology Svcs Totals	\$497,367.00	\$509,033.14	\$453,736.00	89.14%
 002140 - Social Work Services				
1--- Salaries	1,127,329.00	1,124,878.27	1,077,485.00	95.79%
2--- Benefits	209,596.00	214,467.18	230,060.00	107.27%
Social Work Services Totals	\$1,336,925.00	\$1,339,345.45	\$1,307,545.00	97.63%
 002141 - Social Work Services - Internship				
1--- Salaries	50,000.00	50,000.00	50,000.00	100.00%
2--- Benefits	7,650.00	3,825.00	7,800.00	203.92%
Social Work Services - Internship Program Totals	\$57,650.00	\$53,825.00	\$57,800.00	107.39%
 002150 - Psychological Services				
1--- Salaries	1,687,199.00	1,676,578.82	1,739,364.00	103.74%
2--- Benefits	264,867.00	268,648.44	298,789.00	111.22%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Psychological Services Totals	\$1,952,066.00	\$1,945,227.26	\$2,038,153.00	104.78%
 002151 - Psychological Services -				
1--- Salaries	64,000.00	64,000.00	64,000.00	100.00%
2--- Benefits	9,792.00	4,895.99	4,300.00	87.83%
Psychological Services - Internship Program Totals	\$73,792.00	\$68,895.99	\$68,300.00	99.13%
 002160 - Section 504				
3--- Purchased Services	10,000.00	1,100.00	10,000.00	909.09%

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002160 - Section 504				
5--- Capital Outlay	8,000.00	0.00	8,000.00	0.00%
7--- Non-Capitalized Outlay	2,000.00	718.98	2,000.00	278.17%
Section 504 Totals	\$20,000.00	\$1,818.98	\$20,000.00	1,099.52%
002190 - Supervision/Security				
1--- Salaries	1,287,450.00	1,319,018.96	1,605,559.00	121.72%
2--- Benefits	557,605.00	513,076.60	759,052.00	147.94%
3--- Purchased Services	314,576.00	297,063.63	322,000.00	108.39%
4--- Supplies/Materials	21,500.00	9,796.90	16,500.00	168.42%
6--- Dues/Fees/Other	7,000.00	6,948.00	7,000.00	100.75%
7--- Non-Capitalized Outlay	55,000.00	135,679.58	10,000.00	7.37%
Supervision/Security Totals	\$2,243,131.00	\$2,281,583.67	\$2,720,111.00	119.22%
002210 - Improvement Of Instruction				
1--- Salaries	188,220.00	179,065.00	197,500.00	110.30%
2--- Benefits	271,537.00	219,590.34	265,407.00	120.86%
3--- Purchased Services	110,000.00	92,793.37	93,000.00	100.22%
4--- Supplies/Materials	34,250.00	39,788.05	37,700.00	94.75%
7--- Non-Capitalized Outlay	0.00	269.99	0.00	0.00%
Improvement Of Instruction Totals	\$604,007.00	\$531,506.75	\$593,607.00	111.68%
002213 - Glenbrook Days				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
Glenbrook Days Totals	\$0.00	\$0.00	\$0.00	0.00%
002220 - Library Services				
1--- Salaries	1,079,295.00	1,077,586.48	1,213,046.00	112.57%
2--- Benefits	270,896.00	269,070.07	319,421.00	118.71%
3--- Purchased Services	4,000.00	1,842.47	10,375.00	563.10%
4--- Supplies/Materials	135,700.00	122,614.67	144,375.00	117.75%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	750.00	720.00	750.00	104.17%
7--- Non-Capitalized Outlay	0.00	1,132.78	1,400.00	123.59%
Library Services Totals	\$1,490,641.00	\$1,472,966.47	\$1,689,367.00	114.69%
002230 - Assessment & Testing				
1--- Salaries	201,749.00	215,188.63	194,297.00	90.29%
2--- Benefits	84,141.00	48,498.92	32,054.00	66.09%
3--- Purchased Services	9,700.00	6,019.56	9,000.00	149.51%
4--- Supplies/Materials	329,550.00	421,882.33	328,600.00	77.89%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%

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002230 - Assessment & Testing				
Assessment & Testing Totals	\$625,140.00	\$691,589.44	\$563,951.00	81.54%
002310 - Board of Education				
1--- Salaries	153,166.00	116,314.83	83,411.00	71.71%
2--- Benefits	39,695.00	33,426.81	10,638.00	31.82%
3--- Purchased Services	742,000.00	643,639.45	600,500.00	93.30%
4--- Supplies/Materials	30,389.00	8,362.31	22,850.00	273.25%
6--- Dues/Fees/Other	20,000.00	25,859.00	30,000.00	116.01%
Board of Education Totals	\$985,250.00	\$827,602.40	\$747,399.00	90.31%
002311 - Tort				
3--- Purchased Services	1,247,000.00	919,408.10	1,087,000.00	118.23%
6--- Dues/Fees/Other	225,000.00	210,333.33	0.00	0.00%
Tort Totals	\$1,472,000.00	\$1,129,741.43	\$1,087,000.00	96.22%
002320 - Superintendent's Office				
1--- Salaries	583,611.00	588,109.51	588,650.00	100.09%
2--- Benefits	126,223.00	131,088.86	131,837.00	100.57%
3--- Purchased Services	48,900.00	58,784.18	160,000.00	272.18%
4--- Supplies/Materials	5,500.00	6,852.21	7,200.00	105.08%
6--- Dues/Fees/Other	3,000.00	1,877.00	0.00	0.00%
7--- Non-Capitalized Outlay	500.00	1,111.77	1,000.00	89.95%
Superintendent's Office Totals	\$767,734.00	\$787,823.53	\$888,687.00	112.80%
002324 - Educational Services				
1--- Salaries	276,106.00	310,630.71	313,038.00	100.77%
2--- Benefits	34,324.00	66,503.86	52,400.00	78.79%
3--- Purchased Services	2,000.00	0.00	1,500.00	0.00%
4--- Supplies/Materials	2,000.00	2,268.00	2,500.00	110.23%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Educational Services Totals	\$314,430.00	\$379,402.57	\$369,438.00	97.37%
002410 - Principal's Office				
1--- Salaries	4,804,396.00	4,773,439.81	4,917,175.00	103.01%
2--- Benefits	976,824.00	967,712.75	1,058,471.00	109.38%
3--- Purchased Services	30,050.00	28,314.87	25,050.00	88.47%
4--- Supplies/Materials	134,100.00	165,337.96	125,150.00	75.69%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	2,000.00	0.00	1,000.00	0.00%
7--- Non-Capitalized Outlay	50,930.00	194,986.03	77,200.00	39.59%
Principal's Office Totals	\$5,998,300.00	\$6,129,791.42	\$6,204,046.00	101.21%

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	PY Budget	PY Activity	CY Budget	% PY
002510 - Business Services				
1--- Salaries	283,662.00	374,642.74	386,188.00	103.08%
2--- Benefits	46,296.00	68,440.49	72,842.00	106.43%
3--- Purchased Services	30,000.00	34,393.76	36,000.00	104.67%
4--- Supplies/Materials	18,000.00	10,508.81	18,500.00	176.04%
6--- Dues/Fees/Other	5,000.00	8,033.99	10,000.00	124.47%
7--- Non-Capitalized Outlay	5,000.00	66,593.49	5,000.00	7.51%
Business Services Totals	\$387,958.00	\$562,613.28	\$528,530.00	93.94%
 002520 - Fiscal Services				
1--- Salaries	449,459.00	268,911.08	417,869.00	155.39%
2--- Benefits	145,329.00	98,435.98	106,467.00	108.16%
3--- Purchased Services	44,000.00	14,751.01	45,000.00	305.06%
4--- Supplies/Materials	1,306,000.00	0.00	10,000.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	45,181.00	12,847.76	53,500.00	416.42%
7--- Non-Capitalized Outlay	500,000.00	0.00	1,000,000.00	0.00%
Fiscal Services Totals	\$2,489,969.00	\$394,945.83	\$1,632,836.00	413.43%
 002525 - Payroll Services				
0---	35,000,000.00	0.00	35,000,000.00	0.00%
1--- Salaries	124,745.00	114,479.39	141,953.00	124.00%
2--- Benefits	36,191.00	33,941.21	56,897.00	167.63%
3--- Purchased Services	2,030.00	1,060.00	1,880.00	177.36%
4--- Supplies/Materials	2,100.00	1,384.55	1,500.00	108.34%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	200,394.00	98,099.45	200,800.00	204.69%
7--- Non-Capitalized Outlay	59.00	238.71	100.00	41.89%
Payroll Services Totals	\$35,365,519.00	\$249,203.31	\$35,403,130.00	14,206.52%
 002530 - Debt Service				
6--- Dues/Fees/Other	0.00	0.00	335,681.00	0.00%
Debt Service Totals	\$0.00	\$0.00	\$335,681.00	0.00%
 002550 - Transportation				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	1,416,000.00	1,218,669.25	1,405,000.00	115.29%
4--- Supplies/Materials	1,700.00	1,625.76	2,000.00	123.02%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Transportation Totals	\$1,417,700.00	\$1,220,295.01	\$1,407,000.00	115.30%
 002560 - Food Service				
1--- Salaries	0.00	0.00	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
002560 - Food Service				
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	40,000.00	47,716.63	45,000.00	94.31%
4--- Supplies/Materials	2,000.00	511.20	0.00	0.00%
5--- Capital Outlay	0.00	11,550.00	500,000.00	4,329.00%
6--- Dues/Fees/Other	500.00	275.00	0.00	0.00%
7--- Non-Capitalized Outlay	15,000.00	15,272.32	500,000.00	3,273.90%
Food Service Totals	\$57,500.00	\$75,325.15	\$1,045,000.00	1,387.32%
002573 - Bookstore				
3--- Purchased Services	420,000.00	856,738.89	427,000.00	49.84%
4--- Supplies/Materials	150,000.00	1,203,522.59	1,170,000.00	97.21%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	10,000.00	35,841.04	10,000.00	27.90%
Bookstore Totals	\$580,000.00	\$2,096,102.52	\$1,607,000.00	76.67%
002574 - Printing and Duplicating				
3--- Purchased Services	450,000.00	319,696.45	435,000.00	136.07%
4--- Supplies/Materials	117,000.00	103,890.52	107,000.00	102.99%
5--- Capital Outlay	20,000.00	0.00	20,000.00	0.00%
7--- Non-Capitalized Outlay	0.00	4,050.00	5,000.00	123.46%
Printing and Duplicating Totals	\$587,000.00	\$427,636.97	\$567,000.00	132.59%
002610 - General Administration				
1--- Salaries	0.00	698.36	232,963.00	33,358.58%
2--- Benefits	0.00	119.83	38,541.00	32,163.06%
3--- Purchased Services	0.00	628.00	0.00	0.00%
4--- Supplies/Materials	25,000.00	39,528.88	45,000.00	113.84%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,500,000.00	1,500,207.40	1,500,000.00	99.99%
7--- Non-Capitalized Outlay	50,000.00	3,626.24	50,000.00	1,378.84%
General Administration Totals	\$1,575,000.00	\$1,544,808.71	\$1,866,504.00	120.82%
002630 - Communications				
1--- Salaries	99,816.00	99,815.49	390,602.00	391.32%
2--- Benefits	22,686.00	25,215.20	117,853.00	467.39%
3--- Purchased Services	210,200.00	189,403.22	286,000.00	151.00%
4--- Supplies/Materials	1,000.00	2,148.51	7,500.00	349.08%
6--- Dues/Fees/Other	410.00	440.00	2,000.00	454.55%
7--- Non-Capitalized Outlay	2,100.00	5,404.25	3,000.00	55.51%
Communications Totals	\$336,212.00	\$322,426.67	\$806,955.00	250.28%
002640 - Human Resources Department				
1--- Salaries	529,489.00	310,449.18	439,761.00	141.65%

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	PY Budget	PY Activity	CY Budget	% PY
002640 - Human Resources Department				
2--- Benefits	162,194.00	123,602.96	137,434.00	111.19%
3--- Purchased Services	72,500.00	103,764.28	106,300.00	102.44%
4--- Supplies/Materials	13,500.00	7,607.17	28,500.00	374.65%
6--- Dues/Fees/Other	55.00	54.90	3,500.00	6,375.23%
7--- Non-Capitalized Outlay	1,000.00	467.46	500.00	106.96%
Human Resources Department Totals	\$778,738.00	\$545,945.95	\$715,995.00	131.15%
002645 - Employee Benefits				
1--- Salaries	166,790.00	97,176.90	89,004.00	91.59%
2--- Benefits	3,890,716.00	4,160,761.01	5,937,103.00	142.69%
3--- Purchased Services	184,000.00	193,411.65	190,500.00	98.49%
4--- Supplies/Materials	0.00	225.00	0.00	0.00%
6--- Dues/Fees/Other	7,000.00	0.00	5,000.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
8--- Retiree Benefits	1,136,000.00	1,737,339.50	1,733,050.00	99.75%
Employee Benefits Totals	\$5,384,506.00	\$6,188,914.06	\$7,954,657.00	128.53%
002649 - Employee Wellness Program				
1--- Salaries	14,900.00	14,900.00	14,900.00	100.00%
2--- Benefits	41,556.00	13,216.85	71,639.00	542.03%
3--- Purchased Services	47,500.00	21,036.00	47,240.00	224.57%
4--- Supplies/Materials	30,000.00	24,638.87	26,000.00	105.52%
8--- Retiree Benefits	0.00	0.00	0.00	0.00%
Employee Wellness Program Totals	\$133,956.00	\$73,791.72	\$159,779.00	216.53%
002660 - Technology Services				
1--- Salaries	1,342,234.00	1,321,567.04	1,361,652.00	103.03%
2--- Benefits	407,488.00	398,316.72	409,688.00	102.85%
3--- Purchased Services	1,845,000.00	1,597,167.50	1,445,000.00	90.47%
4--- Supplies/Materials	35,005.00	24,626.70	31,000.00	125.88%
5--- Capital Outlay	245,675.00	283,831.88	150,000.00	52.85%
7--- Non-Capitalized Outlay	300,000.00	563,081.38	350,000.00	62.16%
Technology Services Totals	\$4,175,402.00	\$4,188,591.22	\$3,747,340.00	89.47%
002663 - Tech Services - New Initiative				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Tech Services - New Initiative Totals	\$0.00	\$0.00	\$0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
002664 - Student 1:1 Technology				
3--- Purchased Services	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	600,000.00	528,290.00	600,000.00	113.57%
Student 1:1 Technology Totals	\$600,000.00	\$528,290.00	\$600,000.00	113.57%
 002665 - Instructional Innovation				
1--- Salaries	374,562.00	326,021.69	321,970.00	98.76%
2--- Benefits	73,258.00	64,970.43	63,324.00	97.47%
3--- Purchased Services	3,000.00	5,890.00	2,000.00	33.96%
4--- Supplies/Materials	56,500.00	54,517.79	55,000.00	100.88%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	220.00	220.00	220.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Instructional Innovation Totals	\$507,540.00	\$451,619.91	\$442,514.00	97.98%
 003000 - State/Federal Grants				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
State/Federal Grants Totals	\$0.00	\$0.00	\$0.00	0.00%
 003001 - General State Aid				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
General State Aid Totals	\$0.00	\$0.00	\$0.00	0.00%
 003220 - CTEI Grant				
1--- Salaries	2,690.00	2,689.99	0.00	0.00%
2--- Benefits	0.00	72.64	0.00	0.00%
3--- Purchased Services	21,657.00	21,656.29	0.00	0.00%
4--- Supplies/Materials	39,417.00	39,491.80	0.00	0.00%
5--- Capital Outlay	44,562.00	44,562.50	0.00	0.00%
7--- Non-Capitalized Outlay	1,139.00	1,064.00	0.00	0.00%
CTEI Grant Totals	\$109,465.00	\$109,537.22	\$0.00	0.00%
 003235 - Agricultural Education Grant				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Agricultural Education Grant Totals	\$0.00	\$0.00	\$0.00	0.00%
 003298 - Elementary Stem Grant				
1--- Salaries	4,044.00	4,044.06	0.00	0.00%
2--- Benefits	0.00	109.20	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	4,016.00	4,015.94	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%

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003298 - Elementary Stem Grant				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Elementary Stem Grant Totals	\$8,060.00	\$8,169.20	\$0.00	0.00%
 003299 - PLTW Grant				
1--- Salaries	840.00	0.00	0.00	0.00%
3--- Purchased Services	700.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
PLTW Grant Totals	\$1,540.00	\$0.00	\$0.00	0.00%
 003305 - Bilingual TBE/TPI				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Bilingual TBE/TPI Totals	\$0.00	\$0.00	\$0.00	0.00%
 003651 - National Board Certified				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
National Board Certified Totals	\$0.00	\$0.00	\$0.00	0.00%
 003775 - School Safety Grant				
3--- Purchased Services	0.00	0.00	0.00	0.00%
School Safety Grant Totals	\$0.00	\$0.00	\$0.00	0.00%
 003992 - Innovation Talent Grant				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Innovation Talent Grant Totals	\$0.00	\$0.00	\$0.00	0.00%
 003995 - Library Per Capita Grant				
4--- Supplies/Materials	5,154.00	4,821.83	0.00	0.00%
Library Per Capita Grant Totals	\$5,154.00	\$4,821.83	\$0.00	0.00%
 004090 - Drug Free Communities				
1--- Salaries	31,004.00	24,077.52	31,004.00	128.77%

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004090 - Drug Free Communities				
2--- Benefits	2,372.00	1,841.96	2,500.00	135.72%
3--- Purchased Services	59,971.00	36,973.16	59,971.00	162.20%
4--- Supplies/Materials	33,725.00	38,045.90	33,725.00	88.64%
6--- Dues/Fees/Other	300.00	300.00	300.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Drug Free Communities Totals	\$127,372.00	\$101,238.54	\$127,500.00	125.94%
004300 - Title I - Basic				
1--- Salaries	189,578.00	221,002.11	0.00	0.00%
2--- Benefits	78,402.00	87,606.87	0.00	0.00%
3--- Purchased Services	77,973.00	62,577.67	0.00	0.00%
4--- Supplies/Materials	200.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Title I - Basic Totals	\$346,153.00	\$371,186.65	\$0.00	0.00%
004400 - Title IV A SSAE				
1--- Salaries	0.00	2,600.00	0.00	0.00%
2--- Benefits	0.00	342.41	0.00	0.00%
3--- Purchased Services	33,705.00	29,480.00	0.00	0.00%
Title IV A SSAE Totals	\$33,705.00	\$32,422.41	\$0.00	0.00%
004620 - IDEA-PL 94-142				
1--- Salaries	260,812.00	260,363.60	260,812.00	100.17%
2--- Benefits	56,242.00	56,650.24	56,242.00	99.28%
3--- Purchased Services	694,000.00	677,720.98	694,000.00	102.40%
4--- Supplies/Materials	27,500.00	20,040.15	27,500.00	137.22%
5--- Capital Outlay	5,000.00	7,509.59	5,000.00	66.58%
6--- Dues/Fees/Other	4,500.00	4,500.00	4,500.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
IDEA-PL 94-142 Totals	\$1,048,054.00	\$1,026,784.56	\$1,048,054.00	102.07%
004621 - IDEA-PL 94-142 CEIS				
1--- Salaries	35,000.00	25,678.19	35,000.00	136.30%
2--- Benefits	8,000.00	5,779.89	8,000.00	138.41%
3--- Purchased Services	71,656.00	23,387.50	71,656.00	306.39%
4--- Supplies/Materials	35,700.00	5,659.04	35,700.00	630.85%
IDEA-PL 94-142 CEIS Totals	\$150,356.00	\$60,504.62	\$150,356.00	248.50%
004745 - Carl Perkins Grant				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	12,200.00	12,219.50	0.00	0.00%
4--- Supplies/Materials	54,032.00	54,168.24	0.00	0.00%

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004745 - Carl Perkins Grant				
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	2,268.00	2,112.95	0.00	0.00%
Carl Perkins Grant Totals	\$68,500.00	\$68,500.69	\$0.00	0.00%
 004851 - ARRA Title I - Low Income				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
ARRA Title I - Low Income Totals	\$0.00	\$0.00	\$0.00	0.00%
 004880 - ARRA Education Jobs Program				
2--- Benefits	0.00	0.00	0.00	0.00%
ARRA Education Jobs Program Totals	\$0.00	\$0.00	\$0.00	0.00%
 004905 - Title III IEP				
1--- Salaries	12,180.00	5,940.00	0.00	0.00%
2--- Benefits	1,820.00	772.81	0.00	0.00%
Title III IEP Totals	\$14,000.00	\$6,712.81	\$0.00	0.00%
 004909 - Title III LipLeps				
1--- Salaries	13,976.00	13,969.00	0.00	0.00%
2--- Benefits	2,319.00	5,886.72	0.00	0.00%
3--- Purchased Services	280.00	280.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Title III LipLeps Totals	\$16,575.00	\$20,135.72	\$0.00	0.00%
 004932 - Title II Grant				
1--- Salaries	49,000.00	49,000.00	0.00	0.00%
2--- Benefits	6,381.00	6,376.20	0.00	0.00%
3--- Purchased Services	36,246.00	24,450.50	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Title II Grant Totals	\$91,627.00	\$79,826.70	\$0.00	0.00%
 004951 - DORS-Step Program				
1--- Salaries	32,837.00	32,836.80	34,163.00	104.04%
2--- Benefits	4,361.00	6,577.44	7,236.00	110.01%
3--- Purchased Services	25,000.00	0.00	25,000.00	0.00%
DORS-Step Program Totals	\$62,198.00	\$39,414.24	\$66,399.00	168.46%
 004990 - Medicaid				
1--- Salaries	0.00	0.00	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
004990 - Medicaid				
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,000.00	2,292.21	3,000.00	130.88%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Medicaid Totals	\$3,000.00	\$2,292.21	\$3,000.00	130.88%
004996 - McKinney-Vento Homeless Grant				
3--- Purchased Services	10,686.00	0.00	0.00	0.00%
McKinney-Vento Homeless Grant Totals	\$10,686.00	\$0.00	\$0.00	0.00%
004997 - ESSER Grant				
1--- Salaries	0.00	110,529.32	0.00	0.00%
2--- Benefits	0.00	30,282.12	0.00	0.00%
3--- Purchased Services	0.00	186,404.53	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
ESSER Grant Totals	\$0.00	\$327,215.97	\$0.00	0.00%
004998 - IDEA-PL 94-142 ARP				
3--- Purchased Services	200,603.00	0.00	0.00	0.00%
4--- Supplies/Materials	18,000.00	2,072.99	0.00	0.00%
5--- Capital Outlay	23,000.00	6,105.99	0.00	0.00%
IDEA-PL 94-142 ARP Totals	\$241,603.00	\$8,178.98	\$0.00	0.00%
005100 - Athletics				
1--- Salaries	3,526,854.00	3,508,007.49	4,105,597.00	117.04%
2--- Benefits	328,277.00	337,981.84	357,732.00	105.84%
3--- Purchased Services	331,468.00	253,010.63	340,543.00	134.60%
4--- Supplies/Materials	27,825.00	21,346.99	24,500.00	114.77%
5--- Capital Outlay	0.00	22,430.00	26,500.00	118.15%
6--- Dues/Fees/Other	4,950.00	7,612.26	10,500.00	137.94%
7--- Non-Capitalized Outlay	0.00	19,890.35	1,000.00	5.03%
Athletics Totals	\$4,219,374.00	\$4,170,279.56	\$4,866,372.00	116.69%
005110 - Training Room				
1--- Salaries	416,697.00	416,695.52	433,142.00	103.95%
2--- Benefits	166,539.00	164,928.99	170,886.00	103.61%
3--- Purchased Services	2,700.00	1,814.25	4,500.00	248.04%
4--- Supplies/Materials	25,000.00	17,397.47	25,300.00	145.42%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	109.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	3,071.70	0.00	0.00%
Training Room Totals	\$610,936.00	\$604,016.93	\$633,828.00	104.94%

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	PY Budget	PY Activity	CY Budget	% PY
005200 - Athletics - Boys				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Athletics - Boys Totals	\$0.00	\$0.00	\$0.00	0.00%
 005210 - Baseball				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	13,400.00	12,329.21	14,540.00	117.93%
4--- Supplies/Materials	9,400.00	7,799.00	6,850.00	87.83%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Baseball Totals	\$22,800.00	\$20,128.21	\$21,390.00	106.27%
 005215 - Boys Basketball				
1--- Salaries	0.00	53.00	0.00	0.00%
2--- Benefits	2.00	1.44	0.00	0.00%
3--- Purchased Services	15,500.00	15,531.63	17,150.00	110.42%
4--- Supplies/Materials	3,600.00	2,050.49	600.00	29.26%
6--- Dues/Fees/Other	3,700.00	3,175.00	3,600.00	113.39%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Basketball Totals	\$22,802.00	\$20,811.56	\$21,350.00	102.59%
 005216 - Boys Bowling				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	400.00	0.00	450.00	0.00%
6--- Dues/Fees/Other	2,500.00	2,440.00	2,500.00	102.46%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Bowling Totals	\$2,900.00	\$2,440.00	\$2,950.00	120.90%
 005220 - Boys Cross Country				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	800.00	73.14	620.00	847.69%
4--- Supplies/Materials	4,025.00	3,032.08	2,250.00	74.21%
6--- Dues/Fees/Other	2,100.00	2,358.15	2,250.00	95.41%
7--- Non-Capitalized Outlay	0.00	1,995.00	0.00	0.00%
Boys Cross Country Totals	\$6,925.00	\$7,458.37	\$5,120.00	68.65%
 005225 - Football				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	47,800.00	51,136.84	44,150.00	86.34%
4--- Supplies/Materials	33,000.00	43,738.69	15,500.00	35.44%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	1,553.95	11,000.00	707.87%

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	PY Budget	PY Activity	CY Budget	% PY
005225 - Football				
Football Totals	\$80,800.00	\$96,429.48	\$70,650.00	73.27%
005230 - Boys Golf				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	4,100.00	3,611.37	4,100.00	113.53%
6--- Dues/Fees/Other	7,700.00	7,884.00	7,800.00	98.93%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Golf Totals	\$11,800.00	\$11,495.37	\$11,900.00	103.52%
005235 - Boys Gymnastics				
1--- Salaries	0.00	92.00	0.00	0.00%
2--- Benefits	0.00	7.03	0.00	0.00%
3--- Purchased Services	2,100.00	989.52	2,480.00	250.63%
4--- Supplies/Materials	1,200.00	1,079.04	1,500.00	139.01%
6--- Dues/Fees/Other	4,000.00	3,854.38	4,000.00	103.78%
7--- Non-Capitalized Outlay	0.00	437.50	0.00	0.00%
Boys Gymnastics Totals	\$7,300.00	\$6,459.47	\$7,980.00	123.54%
005240 - Boys Lacrosse				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	11,250.00	4,727.43	12,100.00	255.95%
4--- Supplies/Materials	3,550.00	2,248.40	11,300.00	502.58%
6--- Dues/Fees/Other	2,700.00	0.00	1,900.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Lacrosse Totals	\$17,500.00	\$6,975.83	\$25,300.00	362.68%
005245 - Boys Soccer				
1--- Salaries	0.00	164.99	0.00	0.00%
2--- Benefits	0.00	12.63	0.00	0.00%
3--- Purchased Services	15,700.00	14,209.90	17,300.00	121.75%
4--- Supplies/Materials	4,200.00	3,817.18	4,800.00	125.75%
6--- Dues/Fees/Other	2,000.00	1,425.00	1,700.00	119.30%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Soccer Totals	\$21,900.00	\$19,629.70	\$23,800.00	121.24%
005260 - Boys Swimming				
1--- Salaries	0.00	98.00	0.00	0.00%
2--- Benefits	0.00	7.50	0.00	0.00%
3--- Purchased Services	5,800.00	4,530.61	6,500.00	143.47%
4--- Supplies/Materials	2,500.00	1,834.75	2,100.00	114.46%
6--- Dues/Fees/Other	3,100.00	2,365.00	2,900.00	122.62%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
005260 - Boys Swimming				
Boys Swimming Totals	\$11,400.00	\$8,835.86	\$11,500.00	130.15%
005270 - Boys Tennis				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	300.00	0.00	300.00	0.00%
4--- Supplies/Materials	3,000.00	1,219.04	2,700.00	221.49%
6--- Dues/Fees/Other	1,100.00	1,185.00	1,200.00	101.27%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Tennis Totals	\$4,400.00	\$2,404.04	\$4,200.00	174.71%
005280 - Boys Track				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,500.00	3,106.48	3,700.00	119.11%
4--- Supplies/Materials	3,700.00	5,016.75	4,100.00	81.73%
6--- Dues/Fees/Other	2,300.00	4,483.99	4,300.00	95.90%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Track Totals	\$9,500.00	\$12,607.22	\$12,100.00	95.98%
005285 - Boys Volleyball				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	9,500.00	10,138.40	10,000.00	98.63%
4--- Supplies/Materials	2,500.00	3,080.49	4,000.00	129.85%
6--- Dues/Fees/Other	4,500.00	2,810.00	4,500.00	160.14%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Volleyball Totals	\$16,500.00	\$16,028.89	\$18,500.00	115.42%
005290 - Boys Water Polo				
1--- Salaries	0.00	430.00	0.00	0.00%
2--- Benefits	0.00	32.90	0.00	0.00%
3--- Purchased Services	9,400.00	7,768.99	8,950.00	115.20%
4--- Supplies/Materials	1,700.00	1,012.83	1,350.00	133.29%
6--- Dues/Fees/Other	3,600.00	1,592.94	3,600.00	226.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Boys Water Polo Totals	\$14,700.00	\$10,837.66	\$13,900.00	128.26%
005295 - Wrestling				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	9,300.00	6,790.23	9,600.00	141.38%
4--- Supplies/Materials	4,150.00	2,137.00	2,250.00	105.29%
6--- Dues/Fees/Other	5,500.00	5,313.66	5,200.00	97.86%
7--- Non-Capitalized Outlay	0.00	585.00	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
005295 - Wrestling				
Wrestling Totals	\$18,950.00	\$14,825.89	\$17,050.00	115.00%
 005300 - Athletics - Girls				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
Athletics - Girls Totals	\$0.00	\$0.00	\$0.00	0.00%
 005305 - Badminton				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	300.00	0.00	0.00	0.00%
4--- Supplies/Materials	3,200.00	3,586.09	3,600.00	100.39%
6--- Dues/Fees/Other	1,800.00	1,570.00	1,800.00	114.65%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Badminton Totals	\$5,300.00	\$5,156.09	\$5,400.00	104.73%
 005315 - Girls Basketball				
1--- Salaries	0.00	106.00	0.00	0.00%
2--- Benefits	2.00	2.88	0.00	0.00%
3--- Purchased Services	13,100.00	12,262.75	14,500.00	118.24%
4--- Supplies/Materials	2,750.00	2,806.89	2,850.00	101.54%
6--- Dues/Fees/Other	3,800.00	3,920.00	4,150.00	105.87%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Basketball Totals	\$19,652.00	\$19,098.52	\$21,500.00	112.57%
 005316 - Girls Bowling				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	300.00	150.40	500.00	332.45%
6--- Dues/Fees/Other	2,200.00	2,199.74	2,200.00	100.01%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Bowling Totals	\$2,500.00	\$2,350.14	\$2,700.00	114.89%
 005318 - Cheerleading				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	4,300.00	1,475.00	6,100.00	413.56%
6--- Dues/Fees/Other	4,000.00	3,480.00	4,000.00	114.94%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Cheerleading Totals	\$8,300.00	\$4,955.00	\$10,100.00	203.83%
 005320 - Girls Cross Country				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	600.00	189.57	600.00	316.51%

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005320 - Girls Cross Country				
4--- Supplies/Materials	2,725.00	1,970.28	2,000.00	101.51%
6--- Dues/Fees/Other	1,650.00	1,670.00	1,800.00	107.78%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Cross Country Totals	\$4,975.00	\$3,829.85	\$4,400.00	114.89%
 005323 - Field Hockey				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,900.00	2,792.83	3,700.00	132.48%
4--- Supplies/Materials	2,000.00	1,171.64	1,500.00	128.03%
6--- Dues/Fees/Other	1,000.00	1,100.00	1,200.00	109.09%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Field Hockey Totals	\$6,900.00	\$5,064.47	\$6,400.00	126.37%
 005330 - Girls Golf				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	200.00	0.00	200.00	0.00%
4--- Supplies/Materials	3,900.00	3,443.38	4,000.00	116.16%
6--- Dues/Fees/Other	4,500.00	5,896.00	5,750.00	97.52%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Golf Totals	\$8,600.00	\$9,339.38	\$9,950.00	106.54%
 005335 - Girls Gymnastics				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,100.00	3,253.00	3,400.00	104.52%
4--- Supplies/Materials	1,500.00	645.00	2,500.00	387.60%
6--- Dues/Fees/Other	2,400.00	2,611.76	2,400.00	91.89%
7--- Non-Capitalized Outlay	0.00	1,069.50	0.00	0.00%
Girls Gymnastics Totals	\$7,000.00	\$7,579.26	\$8,300.00	109.51%
 005340 - Girls Lacrosse				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	7,800.00	4,539.15	8,400.00	185.06%
4--- Supplies/Materials	3,600.00	947.99	7,500.00	791.15%
6--- Dues/Fees/Other	1,900.00	1,175.00	1,900.00	161.70%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Lacrosse Totals	\$13,300.00	\$6,662.14	\$17,800.00	267.18%
 005345 - Girls Soccer				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	13,000.00	8,464.35	13,050.00	154.18%
4--- Supplies/Materials	8,700.00	8,338.28	4,500.00	53.97%
6--- Dues/Fees/Other	2,850.00	1,705.00	2,850.00	167.16%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%

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	PY Budget	PY Activity	CY Budget	% PY
005345 - Girls Soccer				
Girls Soccer Totals	\$24,550.00	\$18,507.63	\$20,400.00	110.22%
005350 - Softball				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	7,200.00	3,269.05	6,900.00	211.07%
4--- Supplies/Materials	5,600.00	2,898.91	6,000.00	206.97%
6--- Dues/Fees/Other	1,100.00	515.00	1,100.00	213.59%
7--- Non-Capitalized Outlay	0.00	799.90	0.00	0.00%
Softball Totals	\$13,900.00	\$7,482.86	\$14,000.00	187.09%
005355 - Poms - Competitive				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	428.40	0.00	0.00%
3--- Purchased Services	2,000.00	2,645.00	2,000.00	75.61%
4--- Supplies/Materials	3,000.00	0.00	4,000.00	0.00%
6--- Dues/Fees/Other	2,000.00	600.00	1,000.00	166.67%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Poms - Competitive Totals	\$7,000.00	\$3,673.40	\$7,000.00	190.56%
005360 - Girls Swimming				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	5,200.00	4,363.63	5,800.00	132.92%
4--- Supplies/Materials	3,400.00	4,585.43	3,900.00	85.05%
6--- Dues/Fees/Other	3,200.00	2,305.00	2,900.00	125.81%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Swimming Totals	\$11,800.00	\$11,254.06	\$12,600.00	111.96%
005370 - Girls Tennis				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	300.00	360.00	300.00	83.33%
4--- Supplies/Materials	3,600.00	2,482.37	3,200.00	128.91%
6--- Dues/Fees/Other	1,050.00	965.00	1,050.00	108.81%
7--- Non-Capitalized Outlay	0.00	33.76	0.00	0.00%
Girls Tennis Totals	\$4,950.00	\$3,841.13	\$4,550.00	118.45%
005380 - Girls Track				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,200.00	2,600.36	3,400.00	130.75%
4--- Supplies/Materials	3,800.00	5,465.49	1,100.00	20.13%
6--- Dues/Fees/Other	2,600.00	2,598.25	2,900.00	111.61%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Track Totals	\$9,600.00	\$10,664.10	\$7,400.00	69.39%

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	PY Budget	PY Activity	CY Budget	% PY
005390 - Girls Water Polo				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	6,700.00	5,858.99	7,300.00	124.59%
4--- Supplies/Materials	1,500.00	882.86	1,450.00	164.24%
6--- Dues/Fees/Other	2,500.00	1,410.00	2,500.00	177.30%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Water Polo Totals	\$10,700.00	\$8,151.85	\$11,250.00	138.01%
005395 - Girls Volleyball				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	10,900.00	12,545.22	12,150.00	96.85%
4--- Supplies/Materials	2,200.00	1,281.02	6,500.00	507.41%
6--- Dues/Fees/Other	4,850.00	3,855.00	4,650.00	120.62%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Girls Volleyball Totals	\$17,950.00	\$17,681.24	\$23,300.00	131.78%
005400 - Summer Athletic Camp				
1--- Salaries	203,664.00	340,448.14	324,000.00	95.17%
2--- Benefits	10,621.00	17,111.56	15,750.00	92.04%
3--- Purchased Services	11,050.00	20,570.69	15,300.00	74.38%
4--- Supplies/Materials	34,000.00	45,680.08	17,000.00	37.22%
6--- Dues/Fees/Other	15,000.00	19,334.00	12,000.00	62.07%
Summer Athletic Camp Totals	\$274,335.00	\$443,144.47	\$384,050.00	86.66%
005500 - GBS Community Swim Program				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
GBS Community Swim Program Totals	\$0.00	\$0.00	\$0.00	0.00%
005505 - Glenbrook Aquatics				
1--- Salaries	225,818.00	223,447.46	225,818.00	101.06%
2--- Benefits	51,830.00	80,483.90	51,830.00	64.40%
3--- Purchased Services	32,500.00	33,575.31	32,500.00	96.80%
4--- Supplies/Materials	24,000.00	29,467.23	24,000.00	81.45%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	82,700.00	99,463.44	82,700.00	83.15%
7--- Non-Capitalized Outlay	0.00	54.99	0.00	0.00%
Glenbrook Aquatics Totals	\$416,848.00	\$466,492.33	\$416,848.00	89.36%
005510 - Swim America				
1--- Salaries	24,980.00	26,085.02	24,980.00	95.76%
2--- Benefits	1,920.00	450.72	1,920.00	425.99%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
005510 - Swim America				
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	600.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Swim America Totals	\$26,900.00	\$27,135.74	\$26,900.00	99.13%
005515 - Glenbrook Aquatics - Diving				
1--- Salaries	25,000.00	36,260.74	25,000.00	68.95%
2--- Benefits	7,647.00	4,286.48	7,647.00	178.40%
3--- Purchased Services	5,000.00	8,251.21	5,000.00	60.60%
4--- Supplies/Materials	1,750.00	4,243.70	1,750.00	41.24%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,050.00	725.70	1,050.00	144.69%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Glenbrook Aquatics - Diving Totals	\$40,447.00	\$53,767.83	\$40,447.00	75.23%
005520 - Glenbrook Aquatics - Water Polo				
1--- Salaries	1,000.00	203.21	1,000.00	492.10%
2--- Benefits	0.00	15.54	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Glenbrook Aquatics - Water Polo Totals	\$1,000.00	\$218.75	\$1,000.00	457.14%
005530 - Glenbrook Swim Club - 10U				
1--- Salaries	28,500.00	19,664.73	28,500.00	144.93%
2--- Benefits	10,057.00	1,355.08	10,057.00	742.17%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Glenbrook Swim Club - 10U Wonder/Mighty Totals	\$38,557.00	\$21,019.81	\$38,557.00	183.43%
005540 - Glenbrook Swim Club - 12U				
1--- Salaries	57,792.00	28,292.68	57,792.00	204.26%
2--- Benefits	9,361.00	3,565.32	9,361.00	262.56%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	756.00	0.00	756.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	0.00	500.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
005540 - Glenbrook Swim Club - 12U				
Glenbrook Swim Club - 12U Energy Totals	\$68,409.00	\$31,858.00	\$68,409.00	214.73%
005550 - Glenbrook Swim Club - 13-14U				
1--- Salaries	65,112.00	34,608.63	65,112.00	188.14%
2--- Benefits	9,717.00	5,179.26	9,717.00	187.61%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	756.00	0.00	756.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	0.00	500.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Glenbrook Swim Club - 13-14U Tenacious Totals	\$76,085.00	\$39,787.89	\$76,085.00	191.23%
005560 - Glenbrook Swim Club - Senior				
1--- Salaries	74,440.00	38,008.59	74,440.00	195.85%
2--- Benefits	9,800.00	6,002.63	9,800.00	163.26%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	300.00	270.00	300.00	111.11%
7--- Non-Capitalized Outlay	200.00	162.32	200.00	123.21%
Glenbrook Swim Club - Senior Respect Totals	\$84,740.00	\$44,443.54	\$84,740.00	190.67%
005800 - Extra/Co-Curricular Activities				
1--- Salaries	1,102,856.00	1,051,281.78	1,185,338.00	112.75%
2--- Benefits	135,560.00	129,107.10	125,176.00	96.96%
3--- Purchased Services	345,350.00	297,529.14	352,650.00	118.53%
4--- Supplies/Materials	8,100.00	12,449.71	44,900.00	360.65%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	6,650.00	717.66	3,675.00	512.08%
7--- Non-Capitalized Outlay	0.00	1,050.30	0.00	0.00%
Extra/Co-Curricular Activities Totals	\$1,598,516.00	\$1,492,135.69	\$1,711,739.00	114.72%
005805 - Auditorium				
1--- Salaries	161,994.00	166,667.70	172,836.00	103.70%
2--- Benefits	58,579.00	56,463.30	58,596.00	103.78%
3--- Purchased Services	14,200.00	19,543.67	24,700.00	126.38%
4--- Supplies/Materials	20,750.00	20,198.23	22,300.00	110.41%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	4,700.00	8,818.16	7,188.00	81.51%
Auditorium Totals	\$260,223.00	\$271,691.06	\$285,620.00	105.13%
005810 - Chess Team				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	700.00	0.00	1,000.00	0.00%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
005810 - Chess Team				
4--- Supplies/Materials	400.00	180.54	400.00	221.56%
6--- Dues/Fees/Other	860.00	340.00	900.00	264.71%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Chess Team Totals	\$1,960.00	\$520.54	\$2,300.00	441.85%
005815 - Poms/Cheerleading Club				
3--- Purchased Services	2,550.00	1,768.00	1,500.00	84.84%
4--- Supplies/Materials	3,900.00	3,114.95	1,500.00	48.15%
6--- Dues/Fees/Other	1,550.00	154.50	1,500.00	970.87%
Poms/Cheerleading Club Totals	\$8,000.00	\$5,037.45	\$4,500.00	89.33%
005820 - Debate				
1--- Salaries	386,741.00	370,545.00	367,865.00	99.28%
2--- Benefits	62,067.00	50,061.88	51,091.00	102.06%
3--- Purchased Services	0.00	300.00	54,000.00	18,000.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	11,000.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Debate Totals	\$448,808.00	\$420,906.88	\$483,956.00	114.98%
005825 - Drama Productions				
1--- Salaries	15,000.00	14,822.20	15,000.00	101.20%
2--- Benefits	1,740.00	1,194.48	1,700.00	142.32%
3--- Purchased Services	38,300.00	33,132.05	38,600.00	116.50%
4--- Supplies/Materials	31,345.00	37,480.01	38,100.00	101.65%
6--- Dues/Fees/Other	13,150.00	1,904.00	10,150.00	533.09%
7--- Non-Capitalized Outlay	4,000.00	1,533.73	3,000.00	195.60%
Drama Productions Totals	\$103,535.00	\$90,066.47	\$106,550.00	118.30%
005830 - DECA				
1--- Salaries	21,396.00	16,430.00	22,000.00	133.90%
2--- Benefits	630.00	443.61	676.00	152.39%
3--- Purchased Services	17,500.00	26,262.94	18,000.00	68.54%
4--- Supplies/Materials	650.00	209.41	650.00	310.40%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
DECA Totals	\$40,176.00	\$43,345.96	\$41,326.00	95.34%
005835 - Forensics				
1--- Salaries	96,738.00	83,772.50	111,000.00	132.50%
2--- Benefits	6,584.00	6,077.63	7,728.00	127.15%
3--- Purchased Services	19,750.00	14,325.81	18,450.00	128.79%
4--- Supplies/Materials	2,200.00	3,065.56	2,200.00	71.77%
6--- Dues/Fees/Other	4,620.00	4,495.00	4,600.00	102.34%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
005835 - Forensics				
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Forensics Totals	\$129,892.00	\$111,736.50	\$143,978.00	128.85%
005840 - FCCLA				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	11,150.00	5,046.51	12,000.00	237.79%
4--- Supplies/Materials	200.00	0.00	100.00	0.00%
6--- Dues/Fees/Other	200.00	2,252.00	700.00	31.08%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
FCCLA Totals	\$11,550.00	\$7,298.51	\$12,800.00	175.38%
005850 - Mathletes				
1--- Salaries	125,194.00	94,942.50	110,000.00	115.86%
2--- Benefits	2,835.00	2,570.52	3,400.00	132.27%
3--- Purchased Services	6,800.00	3,361.27	7,800.00	232.06%
4--- Supplies/Materials	2,150.00	1,363.03	2,150.00	157.74%
6--- Dues/Fees/Other	2,100.00	2,340.00	2,500.00	106.84%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Mathletes Totals	\$139,079.00	\$104,577.32	\$125,850.00	120.34%
005870 - Scholastic Bowl				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	400.00	125.00	400.00	320.00%
6--- Dues/Fees/Other	200.00	19.99	200.00	1,000.50%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Scholastic Bowl Totals	\$600.00	\$144.99	\$600.00	413.82%
005890 - Extra-Activities/Discretionary				
1--- Salaries	334,529.00	326,631.52	344,000.00	105.32%
2--- Benefits	16,046.00	13,935.70	16,300.00	116.97%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Extra-Activities/Discretionary Totals	\$350,575.00	\$340,567.22	\$360,300.00	105.79%
009000 - Operations				
1--- Salaries	753,245.00	753,243.90	777,673.00	103.24%
2--- Benefits	261,095.00	259,325.54	285,000.00	109.90%
3--- Purchased Services	0.00	31,927.00	40,000.00	125.29%
Operations Totals	\$1,014,340.00	\$1,044,496.44	\$1,102,673.00	105.57%
009005 - Utilities				
3--- Purchased Services	170,000.00	161,135.52	175,000.00	108.60%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
009005 - Utilities				
4--- Supplies/Materials	1,650,000.00	1,440,882.58	1,400,000.00	97.16%
Utilities Totals	\$1,820,000.00	\$1,602,018.10	\$1,575,000.00	98.31%
009010 - Custodial Services				
1--- Salaries	2,899,709.00	2,566,315.98	2,858,562.00	111.39%
2--- Benefits	1,170,109.00	955,504.48	1,412,379.00	147.82%
3--- Purchased Services	196,000.00	209,831.93	201,500.00	96.03%
4--- Supplies/Materials	317,000.00	318,491.52	352,000.00	110.52%
5--- Capital Outlay	0.00	0.00	37,000.00	0.00%
6--- Dues/Fees/Other	6,000.00	19.20	6,000.00	31,250.00%
7--- Non-Capitalized Outlay	108,863.00	9,654.04	103,000.00	1,066.91%
Custodial Services Totals	\$4,697,681.00	\$4,059,817.15	\$4,970,441.00	122.43%
009015 - Safety Committee				
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
Safety Committee Totals	\$0.00	\$0.00	\$0.00	0.00%
009050 - Building Maintenance				
1--- Salaries	911,601.00	812,149.85	875,843.00	107.84%
2--- Benefits	312,043.00	268,757.33	355,450.00	132.26%
3--- Purchased Services	457,750.00	438,842.12	467,850.00	106.61%
4--- Supplies/Materials	295,677.00	263,420.67	259,500.00	98.51%
5--- Capital Outlay	0.00	28,530.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	115.60	0.00	0.00%
7--- Non-Capitalized Outlay	25,200.00	39,858.69	269,000.00	674.88%
Building Maintenance Totals	\$2,002,271.00	\$1,851,674.26	\$2,227,643.00	120.30%
009080 - Grounds Maintenance				
1--- Salaries	254,162.00	271,547.35	312,651.00	115.14%
2--- Benefits	85,848.00	87,180.59	112,944.00	129.55%
3--- Purchased Services	206,500.00	243,140.23	210,000.00	86.37%
4--- Supplies/Materials	117,250.00	108,436.27	101,000.00	93.14%
5--- Capital Outlay	0.00	0.00	25,000.00	0.00%
6--- Dues/Fees/Other	0.00	120.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	13,943.95	0.00	0.00%
Grounds Maintenance Totals	\$663,760.00	\$724,368.39	\$761,595.00	105.14%
009823 - Construction Projects				
3--- Purchased Services	10,300.00	8,487.27	15,000.00	176.74%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	548,250.00	1,437,728.89	2,575,000.00	179.10%

FY2022-23 Tentative Budget - Operating Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
009823 - Construction Projects				
7--- Non-Capitalized Outlay	205,000.00	234,903.71	2,500,000.00	1,064.27%
Construction Projects Totals	\$763,550.00	\$1,681,119.87	\$5,090,000.00	302.77%
 009830 - Special Building Projects				
5--- Capital Outlay	102,730.00	302,389.71	151,558.00	50.12%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Special Building Projects Totals	\$102,730.00	\$302,389.71	\$151,558.00	50.12%
Grand Expenditure Totals	\$176,380,770.00	\$137,212,860.58	\$188,755,992.00	137.56%

FY 2021-22

Debt Service Fund

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FY2022-23 Tentative Budget - Debt Service Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
30 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	4,734,258.00	6,218,680.34	5,730,913.00	92.16%
30 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	5,139,378.00	5,100,996.75	4,675,971.00	91.67%
30 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-140,000.00	-225,413.90	-225,000.00	99.82%
Property Taxes			\$9,733,636.00	\$11,094,263.19	\$10,181,884.00	91.78%
30 R 100 1510 0000 00 000000	Y	Interest Income	0.00	-3,461.00	0.00	0.00%
Interest			\$0.00	(\$3,461.00)	\$0.00	0.00%
31 R 100 7130 0000 00 000000	Y	Transfer Among Funds	6,882,975.00	6,739,875.00	6,887,725.00	102.19%
32 R 100 7130 0000 00 000000	Y	Transfer Among Funds	100,290.00	118,861.42	890,625.00	749.30%
33 R 100 7130 0000 00 000000	Y	Transfer Among Funds	2,035,100.00	2,035,000.00	0.00	0.00%
37 R 100 7130 0000 00 000000	Y	Transfer Among Funds	0.00	289,000.00	2,213,937.00	766.07%
38 R 100 7130 0000 00 000000	Y	Transfer Among Funds	606,425.00	605,950.00	606,425.00	100.08%
39 R 100 7130 0000 00 000000	Y	Transfer Among Funds	416,150.00	414,250.00	415,675.00	100.34%
Other Sources of Funds			\$10,040,940.00	\$10,202,936.42	\$11,014,387.00	107.95%
30 R 100 7440 0000 00 000000	Y	Transfers to Pay Principal	0.00	0.00	335,681.00	0.00%
Other Sources of Funds			\$0.00	\$0.00	\$335,681.00	0.00%
Grand Revenue Totals			\$19,774,576.00	\$21,293,738.61	\$21,531,952.00	101.12%

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FY2022-23 Tentative Budget - Debt Service Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001999 - Contingency				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Contingency Totals	\$0.00	\$0.00	\$0.00	0.00%
 002530 - Debt Service				
3--- Purchased Services	4,450.00	4,325.00	4,825.00	111.56%
6--- Dues/Fees/Other	20,447,040.00	20,802,090.59	22,356,305.00	107.47%
Debt Service Totals	\$20,451,490.00	\$20,806,415.59	\$22,361,130.00	107.47%
 Grand Expenditure Totals	\$20,451,490.00	\$20,806,415.59	\$22,361,130.00	107.47%

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FY 2021-22

Capital Projects Fund

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FY2022-23 Tentative Budget - Capital Project Funds Revenue

Fiscal Year 2022-2023

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2022-23	% PY Activity
60 R 100 1292 0000 00 000000	Y	The Glen Make-Whole Payments	6,000,000.00	8,473,064.11	0.00	0.00%
		Payments in Lieu of Taxes	\$6,000,000.00	\$8,473,064.11	\$0.00	0.00%
60 R 100 1921 0000 00 000000	Y	Developer Contributions	90,000.00	125,646.21	100,000.00	79.59%
60 R 100 1999 0000 00 000000	Y	Other Misc Local Revenue	10,000.00	10,000.00	10,000.00	100.00%
		Other Local Income	\$100,000.00	\$135,646.21	\$110,000.00	81.09%
60 R 100 4489 0000 00 000000	Y	FEMA Federal Grant	0.00	1,093,964.41	0.00	0.00%
		Federal Categorical Grants	\$0.00	\$1,093,964.41	\$0.00	0.00%
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			\$7,600,000.00	\$11,202,674.73	\$1,610,000.00	14.37%

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FY2022-23 Tentative Budget - Capital Project Funds Expenditures

Fiscal Year 2022-2023

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
001999 - Contingency				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Contingency Totals	\$0.00	\$0.00	\$0.00	0.00%
 002520 - Fiscal Services				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
Fiscal Services Totals	\$0.00	\$0.00	\$0.00	0.00%
 002530 - Debt Service				
3--- Purchased Services	0.00	0.00	0.00	0.00%
Debt Service Totals	\$0.00	\$0.00	\$0.00	0.00%
 002665 - Instructional Innovation				
7--- Non-Capitalized Outlay	3,000,000.00	3,504,856.27	1,400,000.00	39.94%
Instructional Innovation Totals	\$3,000,000.00	\$3,504,856.27	\$1,400,000.00	39.94%
 009823 - Construction Projects				
3--- Purchased Services	10,000.00	6,212.00	10,000.00	160.98%
5--- Capital Outlay	2,840,000.00	2,493,329.81	3,750,000.00	150.40%
7--- Non-Capitalized Outlay	150,000.00	105,694.12	150,000.00	141.92%
Construction Projects Totals	\$3,000,000.00	\$2,605,235.93	\$3,910,000.00	150.08%
 009827 - Life Safety Amendments				
3--- Purchased Services	0.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
Life Safety Amendments Totals	\$0.00	\$0.00	\$0.00	0.00%
 009830 - Special Building Projects				
5--- Capital Outlay	0.00	0.00	0.00	0.00%
Special Building Projects Totals	\$0.00	\$0.00	\$0.00	0.00%
Grand Expenditure Totals	\$6,000,000.00	\$6,110,092.20	\$5,310,000.00	86.91%

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FY 2021-22

Agency Fund

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Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 000 0000 0000 00 000000		Summary Account	0.00	0.00	0.00
99 L 990 4999 0000 00 000000		Misc Reconcilable Items	0.00	0.00	0.00
99 L 100 4300 0000 00 000000		Vendor Payable	-0.20	-5,576.06	-5,576.06
99 L 100 4700 0000 00 000000		Payroll Payables	0.00	0.00	0.00
99 L 100 4800 0000 00 000000		Fed Withholding Tax Payable	0.00	0.00	0.00
99 L 100 4810 0000 00 000000		State Withholding Tax Payable	0.00	0.00	0.00
Undefined Totals			-\$0.20	-\$5,576.06	-\$5,576.06
99 L 100 4935 0000 10 951380	AA951380	Glenbrook United	-13,751.60	-15,787.61	-15,787.61
99 L 100 4933 0000 10 935000	AA935000	Scholarship - Peer Group	-161.00	-161.00	-161.00
99 L 100 4933 0000 10 930000	AA930000	Scholarship - Aid Trust	-429.06	-728.05	-728.05
99 L 100 4925 0000 10 921650	AA921650	Academy Fundraising	0.00	0.00	0.00
99 L 100 4925 0000 10 924090	AA924090	GNCY Fundraising	-400.00	-400.00	-400.00
99 L 100 4925 0000 10 920000	AA920000	Vendor Donations	0.00	-100.00	-100.00
99 L 100 4930 0000 10 905820	AA905820	"The Glenbrooks" Debate Tournament	-309.99	-1,225.03	-1,225.03
99 L 100 4930 0000 10 905825	AA905825	Glenbrook Musical	0.00	-1,698.67	-1,698.67
99 L 100 4934 0000 10 941000	AA941000	Techny Festival	-2,279.60	-2,947.24	-2,947.24
99 L 100 4934 0000 10 942000	AA942000	Band Parent's Association	0.00	0.00	0.00
99 L 100 4998 0000 10 000000		Banking Transactions	-28,111.19	-28,676.69	-28,676.69
99 L 100 4930 0000 10 901350	AA901350	Transition Program Activities	-2,000.00	-2,000.00	-2,000.00
Glenbrook Administration Totals			-\$47,442.44	-\$53,724.29	-\$53,724.29
99 L 200 4935 0000 20 955318	AN955318	Cheerleading	-4,867.05	-6,854.58	-6,854.58
99 L 200 4935 0000 20 955355	AN955355	Pom Poms	-2,579.05	-3,588.05	-3,588.05
99 L 200 4935 0000 20 955120	AN955120	Sports Banquets	0.00	0.00	0.00
99 L 200 4935 0000 20 955100	AN955100	Sports Tournaments	-31,926.89	-44,785.77	-43,445.77
99 L 200 4937 0000 20 975105	AN975105	Athletic Booster Club	-72,113.54	-6,709.29	-6,709.29
99 L 200 4937 0000 20 975125	AN975125	CSL Leadership Association	-1,998.23	-1,182.12	-1,182.12
99 L 200 4937 0000 20 975100	AN975100	Illinois Athletic Directors Association	0.00	575.76	575.76
99 L 200 4933 0000 20 930190	AN930190	Scholarship - C Jacobs Memorial	0.00	0.00	0.00
99 L 200 4933 0000 20 930010	AN930010	Scholarship - Duffy Memorial	-1,000.00	-8,000.00	-8,000.00
99 L 200 4933 0000 20 930020	AN930020	Scholarship - Earl Young Memorial	-4,130.00	-2,130.00	-2,130.00
99 L 200 4933 0000 20 930070	AN930070	Scholarship - Ha Family Med & Eng	-3,000.00	-4,000.00	-4,000.00
99 L 200 4933 0000 20 930050	AN930050	Scholarship - HR Herr	-3,822.00	-3,822.00	-3,822.00
99 L 200 4933 0000 20 930040	AN930040	Scholarship - Hynda Gamze Educ	-1,000.00	0.00	0.00
99 L 200 4933 0000 20 930150	AN930150	Scholarship - J Guerrero Memorial	-99.44	-6.42	-6.42
99 L 200 4933 0000 20 930110	AN930110	Scholarship - Kiwanis Key Club	-5,138.00	-5,138.00	-5,138.00
99 L 200 4933 0000 20 930000	AN930000	Scholarship - North	-3,500.00	-3,500.00	-3,500.00
99 L 200 4933 0000 20 930200	AN930200	Scholarship - S Kopielski	0.00	0.00	0.00
99 L 200 4933 0000 20 930140	AN930140	Scholarship - W Simonsen Memorial	0.00	0.00	0.00
99 L 200 4933 0000 20 930170	AN930170	Scholarship - Waterway	0.00	0.00	0.00
99 L 200 4933 0000 20 930210	AN930210	Scholarship - Witty Family	0.00	0.00	0.00
99 L 200 4933 0000 20 930160	AN930160	Scholarship - Zac Resiliency Award	0.00	0.00	0.00

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 200 4925 0000 20 920050	AN920050	Kids 4 the Cure	-132.38	-669.91	-669.91
99 L 200 4925 0000 20 920070	AN920070	Relay for Life	-1,217.39	-965.38	-965.38
99 L 200 4925 0000 20 920080	AN920080	Save a Child's Heart	-415.00	-415.00	-415.00
99 L 200 4925 0000 20 920090	AN920090	Water Crisis Bake Sale Fundraising	-248.25	-450.25	-450.25
99 L 200 4925 0000 20 920040	AN920040	Hurricane Relief	0.00	-0.57	-0.57
99 L 200 4930 0000 20 903010	AN903010	Express	-1,513.02	-2,063.02	-2,063.02
99 L 200 4930 0000 20 900010	AN900010	Activity Tickets	-385.00	-22,530.00	-22,530.00
99 L 200 4930 0000 20 903030	AN903030	After School Allstars	-114.15	-114.15	-114.15
99 L 200 4930 0000 20 903050	AN903050	Animation Studio	-40.28	-89.00	-89.00
99 L 200 4930 0000 20 903060	AN903060	Anime Club	0.00	-65.00	-65.00
99 L 200 4930 0000 20 903120	AN903120	Cap & Gown	-547.11	-241.41	-241.41
99 L 200 4930 0000 20 903130	AN903130	Chamber Groups	-277.34	-277.34	-277.34
99 L 200 4930 0000 20 905810	AN905810	Chess Team	-135.00	-47.40	-47.40
99 L 200 4930 0000 20 903150	AN903150	Circle of Friends	-125.71	-125.71	-125.71
99 L 200 4930 0000 20 902020	AN902020	Class of 2020	-3,206.94	-3,206.94	-3,206.94
99 L 200 4930 0000 20 902021	AN902021	Class of 2021	-813.60	-813.60	-813.60
99 L 200 4930 0000 20 902022	AN902022	Class of 2022	-8,523.94	-1,699.50	-1,699.50
99 L 200 4930 0000 20 902023	AN902023	Class of 2023	-719.15	-1,855.65	-1,855.65
99 L 200 4930 0000 20 902024	AN902024	Class of 2024	-500.00	-327.22	2,147.78
99 L 200 4930 0000 20 903170	AN903170	Coding Club	0.00	-35.85	-35.85
99 L 200 4930 0000 20 903190	AN903190	Color Guard	0.00	0.00	0.00
99 L 200 4930 0000 20 905820	AN905820	Debate	-244,353.33	-274,689.67	-274,689.67
99 L 200 4930 0000 20 905830	AN905830	DECA	-5,668.74	-10,393.01	-10,393.01
99 L 200 4930 0000 20 905825	AN905825	Drama Productions	-11,085.04	-25,420.16	-25,420.16
99 L 200 4930 0000 20 903310	AN903310	Entrepreneurship	-3,871.57	-701.11	-701.11
99 L 200 4930 0000 20 903320	AN903320	Environmental Awareness	-575.30	-895.65	-895.65
99 L 200 4930 0000 20 903330	AN903330	Envolve	-5,170.73	-548.82	-548.82
99 L 200 4930 0000 20 903270	AN903270	E-Sports Club	0.00	0.00	0.00
99 L 200 4930 0000 20 905840	AN905840	FCCLA Family/Career Community	-9,375.14	-11,864.72	-11,864.72
99 L 200 4930 0000 20 903360	AN903360	Foreign Films Club	-103.45	-103.45	-103.45
99 L 200 4930 0000 20 903390	AN903390	Friends & Co Club	-1,435.38	-614.14	-614.14
99 L 200 4930 0000 20 903400	AN903400	Future Educators of America (FEA)	-128.60	-171.61	-171.61
99 L 200 4930 0000 20 903430	AN903430	Gender-Sexuality Alliance	-844.28	-385.42	-385.42
99 L 200 4930 0000 20 903470	AN903470	Global Citizens	-1,141.55	-1.55	-1.55
99 L 200 4930 0000 20 903480	AN903480	Grad Night	-125.00	-500.00	-500.00
99 L 200 4930 0000 20 903500	AN903500	Hellinic Club	-928.53	-1,003.83	-1,003.83
99 L 200 4930 0000 20 905835	AN905835	Individual Events/Speech	-6,881.31	-6,282.62	-6,282.62
99 L 200 4930 0000 20 903520	AN903520	Interact Club	-12,794.08	-12,216.85	-12,216.85
99 L 200 4930 0000 20 903580	AN903580	Key Club	-2,195.72	-1,655.09	-1,655.09
99 L 200 4930 0000 20 903610	AN903610	Literary Magazine	-2,336.91	-4,845.91	-4,845.91
99 L 200 4930 0000 20 905850	AN905850	Math Team	-5,152.48	-5,414.24	-5,414.24
99 L 200 4930 0000 20 903640	AN903640	Medical Club	-617.02	-1,170.52	-1,170.52
99 L 200 4930 0000 20 903650	AN903650	Model United Nations	-5,056.40	-5,056.40	-5,056.40

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 200 4930 0000 20 903670	AN903670	Nat'l Art Honor Society	-168.09	-359.09	-359.09
99 L 200 4930 0000 20 903680	AN903680	Nat'l Honor Society	-17,823.50	-15,100.50	-15,100.50
99 L 200 4930 0000 20 903690	AN903690	Newspaper - Torch	-8,232.86	-13,704.36	-13,704.36
99 L 200 4930 0000 20 903720	AN903720	Open Forum	-128.47	-234.02	-234.02
99 L 200 4930 0000 20 903740	AN903740	Operation Snowball	-30,394.10	-26,744.82	-26,744.82
99 L 200 4930 0000 20 903750	AN903750	Orchesis	-25,017.68	-28,985.92	-28,985.92
99 L 200 4930 0000 20 903780	AN903780	Pan-Asian Student Society	-393.56	-422.96	-422.96
99 L 200 4930 0000 20 903810	AN903810	PAWS	-2,293.41	-2,244.83	-2,244.83
99 L 200 4930 0000 20 903860	AN903860	Practical Horticulture	-314.49	-314.49	-314.49
99 L 200 4930 0000 20 903880	AN903880	Radio & Television Club	-9,174.54	-9,174.54	-9,174.54
99 L 200 4930 0000 20 903900	AN903900	Scholastic Bowl	-245.73	-500.43	-500.43
99 L 200 4930 0000 20 903910	AN903910	Science Club	-3,769.42	-3,762.92	-3,762.92
99 L 200 4930 0000 20 903940	AN903940	Society of Women Engineers (SWEN)	-1,308.82	-1,711.07	-1,711.07
99 L 200 4930 0000 20 903970	AN903970	Spartan Buddies	-393.58	-715.95	-715.95
99 L 200 4930 0000 20 903980	AN903980	Spartan Marching Band	-4,156.70	-10,907.77	-10,907.77
99 L 200 4930 0000 20 903990	AN903990	Spartan Spirit Squad	-4,998.54	-5,015.87	-5,015.87
99 L 200 4930 0000 20 904000	AN904000	Spartans Inspire	-774.39	-774.39	-774.39
99 L 200 4930 0000 20 904010	AN904010	Stagecrew/Pactech	-486.41	-269.87	-269.87
99 L 200 4930 0000 20 900000	AN900000	Student Association	-63,439.49	-49,519.92	-49,019.92
99 L 200 4930 0000 20 904040	AN904040	Theater Club	-1,652.21	-1,918.21	-1,918.21
99 L 200 4930 0000 20 904090	AN904090	Tri-M	-98.19	-765.95	-765.95
99 L 200 4930 0000 20 904120	AN904120	Variety Show	-47,979.56	-46,708.56	-46,708.56
99 L 200 4930 0000 20 904140	AN904140	WGBK Radio	-1.53	-2,830.28	234.72
99 L 200 4930 0000 20 904170	AN904170	World Language Honor Society	-5,896.17	-5,537.57	-5,537.57
99 L 200 4930 0000 20 904180	AN904180	Yearbook - Laconian	-70,312.38	-70,254.82	2,459.78
99 L 200 4930 0000 20 902019	AN902019	Class of 2019	0.00	0.00	0.00
99 L 200 4930 0000 20 904130	AN904130	Welcoming Committee	0.00	0.00	0.00
99 L 200 4934 0000 20 944000	AN944000	Choir Parents Organization	0.00	0.00	0.00
99 L 200 4934 0000 20 945000	AN945000	North Suburban Chess League	-2,434.03	-3,307.70	-3,307.70
99 L 200 4934 0000 20 940000	AN940000	Parent's Association	-175.00	-13,825.00	-13,825.00
99 L 200 4934 0000 20 946000	AN946000	Theatre Parent Organization	0.00	-125.00	-125.00
99 L 200 4930 0000 20 904095	AN904095	True Crime Club	-287.00	-421.91	-421.91
99 L 200 4934 0000 20 945900	AN945900	Senior Send-Off Event	-2,538.49	-1,012.21	-1,012.21
99 L 200 4930 0000 20 903885	AN903885	Revive Our World (ROW)	-85.00	-232.34	-232.34
99 L 200 4930 0000 20 904028	AN904028	Student Mental Health Advisory Board	0.00	-4,364.60	-4,364.60
99 L 200 4930 0000 20 902025	AN902025	Class of 2025	0.00	-101.98	-101.98
99 L 200 4930 0000 20 903358	AN903358	A Capella	0.00	-161.16	-161.16
99 L 200 4930 0000 20 903335	AN903335	Fashion Magazine	0.00	-512.25	-512.25
99 L 200 4933 0000 20 930220	AN930220	Scholarship - B Yusim Memorial	0.00	0.00	0.00
99 L 200 4933 0000 20 930225	AN930225	Scholarship - Wagner Foundation	0.00	-5,000.00	-5,000.00
99 L 200 4930 0000 20 903445	AN903445	Girl Up	0.00	-555.76	-555.76
99 L 200 4930 0000 20 902026	AN902026	Class of 2026	0.00	0.00	0.00
99 L 200 4930 0000 20 903090	AN903090	Black Student Union	0.00	-140.00	-140.00

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 200 4933 0000 20 930240	AN930240	Scholarship - Busey Bank	0.00	0.00	0.00
Glenbrook North High School Totals			-\$778,902.36	-\$817,307.16	-\$737,212.56
99 L 300 4925 0000 30 920095	AS920095	LUMOS	-194.73	-0.73	-0.73
99 L 300 4920 0000 30 002640		Academic Fee - Student Tea Honorarium	0.00	0.00	0.00
99 L 300 4935 0000 30 955305	AS955305	Badminton - Girls	-45.50	-1,034.44	-1,034.44
99 L 300 4935 0000 30 955210	AS955210	Baseball	-32,628.24	-33,775.15	-33,775.15
99 L 300 4935 0000 30 955215	AS955215	Basketball - Boys	-1,740.68	-1,381.40	-588.42
99 L 300 4935 0000 30 955315	AS955315	Basketball - Girls	-376.00	-546.02	-546.02
99 L 300 4935 0000 30 955318	AS955318	Cheerleading	-717.69	-463.49	-463.49
99 L 300 4935 0000 30 955220	AS955220	Cross Country - Boys	-218.15	-815.57	-815.57
99 L 300 4935 0000 30 955320	AS955320	Cross Country - Girls	0.00	0.00	0.00
99 L 300 4935 0000 30 955225	AS955225	Football	-20,502.72	-7,364.90	-7,364.90
99 L 300 4935 0000 30 955230	AS955230	Golf - Boys	-7,512.86	-5,188.26	-5,188.26
99 L 300 4935 0000 30 955330	AS955330	Golf - Girls	-1,920.26	-852.80	-852.80
99 L 300 4935 0000 30 955235	AS955235	Gymnastics - Boys	-288.26	-309.26	-309.26
99 L 300 4935 0000 30 955335	AS955335	Gymnastics - Girls	0.00	-51.17	-51.17
99 L 300 4935 0000 30 955240	AS955240	Lacrosse - Boys	-7,492.98	-12,923.68	-12,923.68
99 L 300 4935 0000 30 955340	AS955340	Lacrosse - Girls	-47,283.33	-23,250.10	-23,250.10
99 L 300 4935 0000 30 955245	AS955245	Soccer - Boys	-2,234.89	-5,815.06	-5,815.06
99 L 300 4935 0000 30 955345	AS955345	Soccer - Girls	-2,571.83	-9,980.00	-9,980.00
99 L 300 4935 0000 30 955350	AS955350	Softball	-135.71	-8,922.39	-8,922.39
99 L 300 4935 0000 30 955100	AS955100	Sports Tournaments	-14,982.52	-42,915.05	-40,598.74
99 L 300 4935 0000 30 955260	AS955260	Swimming/Diving - Boys	-240.54	-1,618.28	-1,618.28
99 L 300 4935 0000 30 955360	AS955360	Swimming/Diving - Girls	0.00	-2,302.46	-2,302.46
99 L 300 4935 0000 30 955270	AS955270	Tennis - Boys	-391.74	-391.74	-391.74
99 L 300 4935 0000 30 955370	AS955370	Tennis - Girls	-269.71	-153.91	-153.91
99 L 300 4935 0000 30 955280	AS955280	Track - Boys	-1,831.82	-13,117.97	-13,117.97
99 L 300 4935 0000 30 955380	AS955380	Track - Girls	0.00	-353.56	-353.56
99 L 300 4935 0000 30 955285	AS955285	Volleyball - Boys	-1,951.89	-8,036.76	-8,036.76
99 L 300 4935 0000 30 955385	AS955385	Volleyball - Girls	-2,545.32	-2,971.99	-2,971.99
99 L 300 4935 0000 30 955290	AS955290	Water Polo - Boys	-956.18	-1,938.41	-1,938.41
99 L 300 4935 0000 30 955390	AS955390	Water Polo - Girls	0.00	-173.50	-173.50
99 L 300 4935 0000 30 955295	AS955295	Wrestling	-10,824.32	-8,330.20	-8,330.20
99 L 300 4937 0000 30 975105	AS975105	Athletic Booster Club	-100.00	-2,855.20	-855.20
99 L 300 4937 0000 30 975125	AS975125	CSL Leadership Association	-15,281.01	-15,281.01	-15,281.01
99 L 300 4937 0000 30 975123	AS975123	Field Hockey Booster Club	-4,205.32	-3,754.89	-3,754.89
99 L 300 4933 0000 30 930075	AS930075	Schoalrship - J Yordy	-2,384.00	-2,484.00	-2,484.00
99 L 300 4933 0000 30 930015	AS930015	Scholarship - Amber Orchesis	0.00	-1,000.00	-1,000.00
99 L 300 4933 0000 30 930025	AS930025	Scholarship - C Mama Glass	-2,740.00	-1,740.00	-1,740.00
99 L 300 4933 0000 30 930035	AS930035	Scholarship - C Rogal	-500.00	0.00	0.00
99 L 300 4933 0000 30 930045	AS930045	Scholarship - C Stiflier	-8,005.05	-7,005.05	-7,005.05

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 300 4933 0000 30 930065	AS930065	Scholarship - G Kaske Memorial	-5,000.00	-6,000.00	-6,000.00
99 L 300 4933 0000 30 930085	AS930085	Scholarship - Japanese Omron	-1,000.00	0.00	0.00
99 L 300 4933 0000 30 930105	AS930105	Scholarship - JL Aaron Memorial	-987.60	-987.60	-987.60
99 L 300 4933 0000 30 930115	AS930115	Scholarship - L Kocian	0.00	0.00	0.00
99 L 300 4933 0000 30 930135	AS930135	Scholarship - M Sirvatka	-160.00	-1,200.00	-1,200.00
99 L 300 4933 0000 30 930155	AS930155	Scholarship - Music Choir	-1,397.37	-1,397.37	-1,397.37
99 L 300 4933 0000 30 930165	AS930165	Scholarship - R Bilger	-2,500.00	-2,500.00	-2,500.00
99 L 300 4933 0000 30 930175	AS930175	Scholarship - R Goodspeed	0.00	0.00	0.00
99 L 300 4933 0000 30 930195	AS930195	Scholarship - Radio/Broadcasting	0.00	0.00	0.00
99 L 300 4933 0000 30 930205	AS930205	Scholarship - Schrieiner Memorial	-13,324.30	-11,324.30	-11,324.30
99 L 300 4933 0000 30 930000	AS930000	Scholarship - South	-2,210.59	-8,710.59	-8,710.59
99 L 300 4933 0000 30 930215	AS930215	Scholarship - W Hicks Memorial	-265.87	-265.87	-265.87
99 L 300 4925 0000 30 920115	AS920115	Operation Smile	0.00	-358.75	-358.75
99 L 300 4930 0000 30 900010	AS900010	Activity Tickets	-13,645.03	-27,113.27	-27,113.27
99 L 300 4930 0000 30 903040	AS903040	Amnesty International	-341.49	-341.49	-341.49
99 L 300 4930 0000 30 903060	AS903060	Anime	-108.98	-412.65	-412.65
99 L 300 4930 0000 30 903070	AS903070	Bass Fishing	-542.10	-738.74	-738.74
99 L 300 4930 0000 30 903080	AS903080	Bel Canto	0.00	0.00	0.00
99 L 300 4930 0000 30 903090	AS903090	Black Student Union	-165.42	-165.42	-165.42
99 L 300 4930 0000 30 903110	AS903110	Business Prof of America	-3,586.05	-2,940.28	-2,940.28
99 L 300 4930 0000 30 903120	AS903120	Cap & Gown	0.00	-3,960.00	-3,960.00
99 L 300 4930 0000 30 903130	AS903130	Chamber Singers	-2,078.68	-8,926.39	-8,926.39
99 L 300 4930 0000 30 903150	AS903150	Circle of Friends	-284.90	-588.03	-588.03
99 L 300 4930 0000 30 902019	AS902019	Class of 2019	0.00	0.00	0.00
99 L 300 4930 0000 30 902020	AS902020	Class of 2020	0.00	0.00	0.00
99 L 300 4930 0000 30 902021	AS902021	Class of 2021	-194.42	-4.21	-4.21
99 L 300 4930 0000 30 902022	AS902022	Class of 2022	-9,214.50	-13,476.74	-13,476.74
99 L 300 4930 0000 30 902023	AS902023	Class of 2023	0.00	-65.00	-65.00
99 L 300 4930 0000 30 902024	AS902024	Class of 2024	0.00	-2,860.61	-2,860.61
99 L 300 4930 0000 30 900020	AS900020	Club Starter Account	-391.98	-663.27	-663.27
99 L 300 4930 0000 30 903170	AS903170	Coding Club	0.00	-78.24	-78.24
99 L 300 4930 0000 30 903200	AS903200	Concessions	-6,973.66	-803.08	-803.08
99 L 300 4930 0000 30 903210	AS903210	Cooking Club	-97.28	-97.28	-97.28
99 L 300 4930 0000 30 903230	AS903230	Cure Club	-3,261.00	-3,296.02	-3,296.02
99 L 300 4930 0000 30 903240	AS903240	De La Cru	-264.34	0.00	0.00
99 L 300 4930 0000 30 905820	AS905820	Debate	-114,932.95	-74,909.97	-74,909.97
99 L 300 4930 0000 30 903250	AS903250	Desi Club	-483.91	-287.06	-287.06
99 L 300 4930 0000 30 903260	AS903260	Drama Club	-1,480.08	-961.39	-961.39
99 L 300 4930 0000 30 905825	AS905825	Drama Productions	-4,945.26	0.00	0.00
99 L 300 4930 0000 30 903280	AS903280	ELPIDA	-1,001.58	-1,059.56	-1,059.56
99 L 300 4930 0000 30 903300	AS903300	Engineering Club	-1,799.03	-21,514.73	-21,514.73
99 L 300 4930 0000 30 905840	AS905840	FCCLA Family/Career Community	-3,313.87	-3,215.73	-3,215.73
99 L 300 4930 0000 30 903340	AS903340	Feminist Club	-327.14	-327.14	-327.14

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 300 4930 0000 30 903350	AS903350	Fencing Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903370	AS903370	French Club	-2,563.74	-2,429.22	-2,429.22
99 L 300 4930 0000 30 903410	AS903410	Gamers Club	-11.76	-67.55	-67.55
99 L 300 4930 0000 30 903440	AS903440	German Club	-267.74	-267.74	-267.74
99 L 300 4930 0000 30 903450	AS903450	Girl's Letter Club	0.00	-2.65	-2.65
99 L 300 4930 0000 30 903460	AS903460	Glee Club Choir	0.00	0.00	0.00
99 L 300 4930 0000 30 903480	AS903480	Grad Night	-27,878.41	-39,977.33	-39,977.33
99 L 300 4930 0000 30 903500	AS903500	Hellenic Club	-521.11	-120.11	-120.11
99 L 300 4930 0000 30 905835	AS905835	Individual Events/Speech	-688.90	-1,043.99	-1,043.99
99 L 300 4930 0000 30 903520	AS903520	Interact Club	-3,687.42	-4,173.64	-4,173.64
99 L 300 4930 0000 30 903550	AS903550	Japanese Club	-42.00	-72.00	-72.00
99 L 300 4930 0000 30 903580	AS903580	Key Club	-3,048.41	-1,652.62	-1,652.62
99 L 300 4930 0000 30 903600	AS903600	Korean Club	-480.98	-373.29	-373.29
99 L 300 4930 0000 30 903610	AS903610	Literary Magazine - Calliope	0.00	0.00	0.00
99 L 300 4930 0000 30 903620	AS903620	Master Singers	-5,072.60	-6,710.29	-6,710.29
99 L 300 4930 0000 30 903630	AS903630	Math Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903640	AS903640	Medical Chapter	0.00	0.00	0.00
99 L 300 4930 0000 30 903650	AS903650	Model United Nations	-2,014.67	-5,383.09	-5,383.09
99 L 300 4930 0000 30 903670	AS903670	Nat'l Art Honor Society	0.00	0.00	0.00
99 L 300 4930 0000 30 903680	AS903680	Nat'l Honor Society	-137.35	0.00	0.00
99 L 300 4930 0000 30 903690	AS903690	Newspaper - Oracle	-2,457.53	-6,134.59	-6,134.59
99 L 300 4930 0000 30 903700	AS903700	Nine	-1,726.11	-5,263.85	-5,263.85
99 L 300 4930 0000 30 903710	AS903710	Onward House Tutoring	-31.42	-188.77	-188.77
99 L 300 4930 0000 30 903750	AS903750	Orchesis	-6,438.75	-7,763.24	-7,763.24
99 L 300 4930 0000 30 903760	AS903760	Outdoors Club	-543.75	-643.70	-643.70
99 L 300 4930 0000 30 903770	AS903770	Paddle Club	-1,085.38	-1,006.73	-1,006.73
99 L 300 4930 0000 30 903790	AS903790	Paradox	-792.46	-792.46	-792.46
99 L 300 4930 0000 30 903800	AS903800	Paranormal Club	-147.42	-77.71	-77.71
99 L 300 4930 0000 30 903820	AS903820	Peer Mentors	-494.19	-784.55	-784.55
99 L 300 4930 0000 30 903830	AS903830	Pencils of Promise	-922.98	0.00	0.00
99 L 300 4930 0000 30 903840	AS903840	Ping Pong Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903850	AS903850	Polish Club	-44.00	-27.59	-27.59
99 L 300 4930 0000 30 905815	AS905815	Poms	-7,497.36	-7,345.51	-7,345.51
99 L 300 4930 0000 30 903870	AS903870	Premier Chorus	0.00	0.00	0.00
99 L 300 4930 0000 30 903890	AS903890	Scat That	-387.50	0.00	0.00
99 L 300 4930 0000 30 903910	AS903910	Science Club	-11,726.64	-13,313.38	-13,313.38
99 L 300 4930 0000 30 903920	AS903920	Science Olympiad	-316.98	0.00	0.00
99 L 300 4930 0000 30 903430	AS903430	Sexuality and Gender Alliance	-906.34	-855.12	-855.12
99 L 300 4930 0000 30 903950	AS903950	Solace	-387.50	0.00	0.00
99 L 300 4930 0000 30 904020	AS904020	STEM Learning Community	-460.82	-460.82	-460.82
99 L 300 4930 0000 30 900000	AS900000	Student Association	-18,515.33	-3,723.62	-3,723.62
99 L 300 4930 0000 30 904030	AS904030	Student to Student	0.00	0.00	0.00
99 L 300 4930 0000 30 904050	AS904050	Titan Balloon Store	-2,529.84	-2,875.03	-2,875.03

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 300 4930 0000 30 904060	AS904060	Titan Chorus	0.00	0.00	0.00
99 L 300 4930 0000 30 904070	AS904070	Titan Nation	0.00	0.00	0.00
99 L 300 4930 0000 30 904080	AS904080	Titan Stars	-1,016.11	-948.11	-948.11
99 L 300 4930 0000 30 904090	AS904090	Tri-M	-172.79	-300.77	-300.77
99 L 300 4930 0000 30 904100	AS904100	TV Broadcasting	-611.79	-791.52	-791.52
99 L 300 4930 0000 30 904110	AS904110	Unidos	-448.50	-443.50	-443.50
99 L 300 4930 0000 30 904120	AS904120	Variety Show	-5,400.05	-5,457.99	-5,457.99
99 L 300 4930 0000 30 904140	AS904140	WGBK Radio	-294.34	-294.34	-294.34
99 L 300 4930 0000 30 904150	AS904150	WiSTEM	0.00	0.00	0.00
99 L 300 4930 0000 30 904160	AS904160	World Cultures Celebration	0.00	0.00	0.00
99 L 300 4930 0000 30 904180	AS904180	Yearbook - Etruscan	-154,408.73	-182,751.97	-182,751.97
99 L 300 4930 0000 30 904190	AS904190	YOUnity Club	0.00	0.00	0.00
99 L 300 4930 0000 30 901998	AS901998	Class of 1998	0.00	0.00	0.00
99 L 300 4930 0000 30 902000	AS902000	Class of 2000	0.00	0.00	0.00
99 L 300 4930 0000 30 902002	AS902002	Class of 2002	0.00	0.00	0.00
99 L 300 4930 0000 30 902004	AS902004	Class of 2004	0.00	0.00	0.00
99 L 300 4930 0000 30 902005	AS902005	Class of 2005	0.00	0.00	0.00
99 L 300 4930 0000 30 902006	AS902006	Class of 2006	0.00	0.00	0.00
99 L 300 4930 0000 30 902007	AS902007	Class of 2007	0.00	0.00	0.00
99 L 300 4930 0000 30 902009	AS902009	Class of 2009	0.00	0.00	0.00
99 L 300 4930 0000 30 902010	AS902010	Class of 2010	0.00	0.00	0.00
99 L 300 4930 0000 30 902011	AS902011	Class of 2011	0.00	0.00	0.00
99 L 300 4930 0000 30 902012	AS902012	Class of 2012	0.00	0.00	0.00
99 L 300 4930 0000 30 902013	AS902013	Class of 2013	0.00	0.00	0.00
99 L 300 4930 0000 30 902014	AS902014	Class of 2014	0.00	0.00	0.00
99 L 300 4930 0000 30 902015	AS902015	Class of 2015	0.00	0.00	0.00
99 L 300 4930 0000 30 902016	AS902016	Class of 2016	0.00	0.00	0.00
99 L 300 4930 0000 30 902017	AS902017	Class of 2017	0.00	0.00	0.00
99 L 300 4930 0000 30 902018	AS902018	Class of 2018	0.00	0.00	0.00
99 L 300 4934 0000 30 940000	AS940000	Parent's Association	-9,892.69	-16,360.71	-16,360.71
99 L 300 4930 0000 30 904012	AS904012	Stand Against Genocide	-338.03	-167.45	-167.45
99 L 300 4930 0000 30 904155	AS904155	Women in Business	-401.01	-194.81	-194.81
99 L 300 4930 0000 30 903660	AS903660	Mural Club	-334.51	-197.46	-197.46
99 L 300 4925 0000 30 921100	AS921100	WE Club	0.00	-46.00	-46.00
99 L 300 4925 0000 30 920300	AS920300	UNICEF	-160.00	-1,017.10	-1,017.10
99 L 300 4930 0000 30 902025	AS902025	Class of 2025	0.00	-1,349.89	-1,349.89
99 L 300 4930 0000 30 903086	AS903086	Bhangra Beatz	0.00	-128.67	-128.67
99 L 300 4930 0000 30 903125	AS903125	Cause for Paws	0.00	-198.12	-198.12
99 L 300 4930 0000 30 903135	AS903135	Chinese Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903888	AS903888	SAFE Club	0.00	-439.50	-439.50
99 L 300 4930 0000 30 903095	AS903095	Bowling Club	0.00	0.00	0.00
99 L 300 4925 0000 30 920092	AS920092	Water 1st	0.00	-282.54	-282.54
99 L 300 4930 0000 30 903925	AS903925	Senior Smiles Club	0.00	-140.42	-140.42

Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2020-2021	2021-2022	2022-2023
99 L 300 4930 0000 30 903215	AS903215	Crafts for the Community	0.00	0.00	0.00
99 L 300 4930 0000 30 903645	AS903645	Mock Trial	0.00	0.00	0.00
99 L 300 4930 0000 30 903065	AS903065	Art Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903845	AS903845	Planet Green	0.00	-1,085.66	-1,085.66
99 L 300 4930 0000 30 903133	AS903133	Chicano Bowl	0.00	-70.21	-70.21
99 L 300 4930 0000 30 903067	AS903067	Bags Club	0.00	-25.65	-25.65
99 L 300 4934 0000 30 947000	AS947000	Instrumental League	0.00	-750.00	-750.00
99 L 300 4930 0000 30 903900	AS903900	Scholastic Bowl	0.00	-332.47	-332.47
99 L 300 4933 0000 30 930230	AS930230	Scholarship - J Kirby	0.00	-1,050.00	-1,050.00
99 L 300 4933 0000 30 930235	AS930235	Scholarship - I Bascaran Memorial	0.00	-6,034.00	-6,034.00
Glenbrook South High School Totals			-\$666,658.57	-\$765,038.23	-\$759,928.94
99 L 400 4933 0000 40 930000	AE930000	Scholarship - Evening School	-14,392.47	-14,392.47	-14,392.47
99 L 400 4930 0000 40 900000	AE900000	Student Association	0.00	0.00	0.00
Evening High School Totals			-\$14,392.47	-\$14,392.47	-\$14,392.47
99 L 500 4930 0000 50 900000	AO900000	Student Association	-991.23	-2,491.23	-2,491.23
99 L 500 4933 0000 50 930000	AO930000	Scholarships - Off Campus	-1,000.00	0.00	0.00
99 L 500 4930 0000 50 903922	AO903922	Senior Fund	0.00	-34.63	-34.63
Glenbrook Off Campus Totals			-\$1,991.23	-\$2,525.86	-\$2,525.86
Grand Total Ending Balances			-\$1,509,387.27	-\$1,658,564.07	-\$1,573,360.18