

**To:** Dr. Charles Johns  
Board of Education

**From:** Vicki Tarver  
Dr. R.J. Gravel

**Date:** Monday, September 11, 2023

**Re:** Adoption of the 2023-24 Fiscal Year Budget

### **EXECUTIVE SUMMARY**

Each year the Board of Education must create and adopt a budget that reflects the district's income and expenditures. The budget is the district's plan for how it will allocate and expend revenue dollars. A tentative budget was present to the Board of Education on Monday, July 24, 2023 and was made available for public inspection on Tuesday, July 25, 2023. The final budget incorporates final staffing changes and additional state and federal funding dollars approved after the tentative budget was developed.

### **BACKGROUND**

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

- Key Findings
  - Print pages 2-3
- Tentative Budget to Final Budget Summary
  - Print pages 41-42
  - Illustrates changes made since the tentative budget was presented in July 2023.

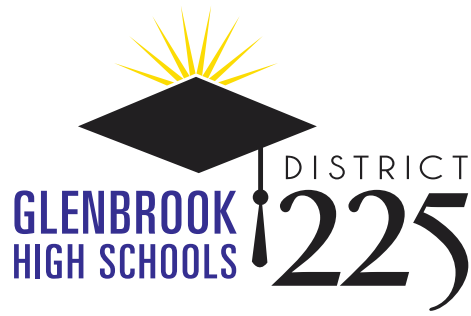
Additionally, we are in the process of finalizing this year's Budget in Brief document. This condensed budget format is intended to provide the community greater insight into this fiscal year's financial plan. The document summarizes the district's over 200-page budget in an easy-to-read overview and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

Please note that during the month of April 2024, the Business Services team will present an amended budget that will include the remaining federal grant program revenues and expenditures and updated property tax projections. Federal grants represent an equal amount of revenues and expenditures, resulting in no material changes to the budget. In accordance with legal requirements, a second public hearing will be held on Monday, May 22, 2024, and the amended budget will be presented for approval at that time.



**RECOMMENDATION**

It is recommended that the Board of Education approve the budget for the 2023-24 fiscal year.



# Final Budget

2023-24 Fiscal Year

Updated: Tuesday, September 5, 2023

***Glenbrook High School District 225***  
3801 W. Lake Avenue  
Glenview, Illinois 60026  
(847) 998-6100 | [www.glenbrook225.org](http://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, 2023, will be on file and conveniently available for public inspection on the District's website ([www.glenbrook225.org](http://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 25th day of July 2023.

Notice is further hereby given that a public hearing on the said budget will be held at 7:00 PM, on the 11th day of September 2023, at the District Administration Building located at 3801 W. Lake Avenue, Public Meeting Room, Glenview, Illinois in this School District Number 225.

Dated this 24th day of July 2023. Board of Education of Glenbrook High School District 225, in the County of Cook, State of Illinois.

Carol Smith  
Secretary, Board of Education

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FY 2023-24

# 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 fund balance (reserves) for the purposes of capital projects.

By definition, the budget represents the school district's best estimate of revenues and expenditures for a period of 12 months between July 1<sup>st</sup> and June 30<sup>th</sup>. 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 2022-23 Budget

Beginning on Page 35

### Overall

- At the close of the 2022-23 Fiscal Year, the school district realized fewer expenditures than actual revenues. This was primarily attributed to the timing of capital project expenditures (construction in progress) and bills for services provided during the 2022-23 fiscal year (e.g., private facility tuition and transportation).
- Based on preliminary unaudited figures, the district ended the 2022-23 fiscal year with \$163M in direct revenues and \$161M in direct expenditures. The final amount of revenues and expenditures may change due to accruals identified during the annual financial audit. Preliminary estimates indicate an increase to fund balance of \$2.5M.
- The school district continues to identify innovative ways to reduce expenditures and to identify new revenue sources to limit the impact of inflation on overall school district operations.

### Revenue

- Actual direct revenues indicated that the school district is 94.3% locally funded, primarily through property taxes.
- The school district's revenue receipt targets have been generally consistent with actual receipts. As of July 30, 2023, the school district was awaiting the receipt of approximately \$711.2K in outstanding state and federal categorical payments (see pages 56-58). Some of these outstanding payments were received in July 2023 and will be accrued (recorded in FY2022-23) as part of the annual financial audit.

### Expenditures

- Actual direct expenditures indicated that 67.2% of all school district's expenditures is related to salaries and benefits (75.4% of Operating Funds expenditures).

## Summary of the 2023-24 Final Budget

Beginning on Page 43

### Overall

- The 2023-24 fiscal year budget includes \$173.3M in direct revenues and \$175.8M in direct expenditures, resulting in a balanced budget, when considering the purposeful use of fund balance for capital projects in the amount of \$2.5M.
- Through the consistent application of a zero-based budgeting approach, supported through formula-based decision-making, 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 94.3% local funding, primarily through property taxes, with 5.7% of funding provided by state and federal sources.
- As of September 5, 2023, the Cook County Clerk has not yet released the 2022 tax rate report. Property tax projections have been included in the final budget and will be updated upon the release of the rate report.
- State and federal revenue estimates remain consistent with 2022-23 levels, except for the final American Rescue Plan (ESSER III) distributions and an increase to Medicaid fee-for-service related to improved reporting.
- In February 2023, the Board of Education approved the recruitment of a Grant Manager. With this new position, the district has increased its capacity to explore additional funding opportunities. Since May 2023, the district has been awarded an additional \$75K in grant funds to support the Glenbrook School Health Center and has recaptured \$85K previously unclaimed Medicaid fee-for-service reimbursement for the 2023-24 fiscal year.
- Interest earnings are higher than 2022-23 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 \$3M 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). In accordance with Illinois School Code, transfers are required when utilizing general funds for the purpose of one-time capital expenditures.

### 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 a Board-approved increase for non-union, non-licensed personnel, licensed personnel and administrators. In addition, the Board of Education approved a 33.1 increase in FTE. This included the expansion of the school district's multilingual learner program, and the incorporation of the TLS special education program teaching staff into the district.
- The health benefits budget has been increased to reflect changes related to personnel transitions, personnel increases, and an estimated 5.0% overall premium increase for the 2024 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 goods and services.

FY 2023-24

# 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 2022-23, the district served 5,132 students<sup>1</sup> 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 76 students compared to fiscal year 2021-22.

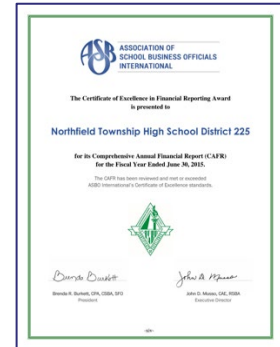
The governing body consists of a seven-member Board of Education elected from within Glenbrook’s boundaries, who each serve a four-year term. Board members are volunteers who do not receive a salary for their services.

## Financial Recognitions

### Certificate of Excellence in Financial Reporting

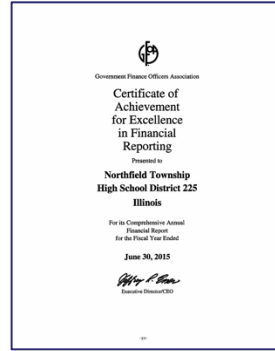
Glenbrook High School District 225 has been awarded the Certificate of Excellence in Financial Reporting (COE) recognition from Association of School Business Officials International (ASBO International) for the past 15 years. The district first received the award in conjunction with the Annual Comprehensive 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.



<sup>1</sup> Enrollment data based on October 1, 2021 actual counts, as informed by the [Enrollment Forecast Update for 2021-22](#).

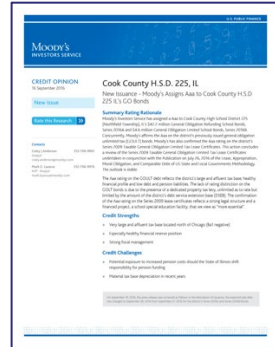
**Certificate of Achievement for Excellence in Financial Reporting**  
 Glenbrook High School District 225 has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the past 14 years. The district first received the award in conjunction with our Annual Comprehensive 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**

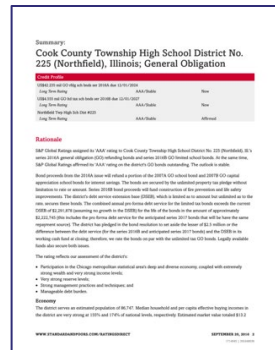
Glenbrook High School District 225 has received the highest bond rating available for the district's outstanding debt from Moody's Investors Services.



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 2021-22 Annual Financial Report data.

FINANCE, BUDGETS & FUNDING		
SCHOOL DISTRICT FINANCIAL PROFILE		
	School District Financial Profile (Original Calculations)	School District Financial Profile (Adjusted for Deferred Payments)
Recognition	4.00	4.00
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 designation<sup>2</sup>: 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.

<sup>2</sup> 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)



Sandra Muhlenbeck  
*Member*  
(2027)



Michelle Seguin  
*Member*  
(2025)



Skip Shein  
*Member*  
(2027)



Marcelo Sztainberg  
*Member*  
(2027)

## Major Powers and Duties

As stated in Board Policy 2:10, 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 2:220, Meetings of the Board of Education. 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
Deputy Superintendent	Dr. R.J. Gravel
Assistant Superintendent for Administrative Services	Mr. Brad Swanson
Assistant Superintendent for Educational Services	Dr. Ninja Idrizi
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 Operations / CSBO	Dr. Kimberly Ptak
Director of Special Education	Dr. Jennifer Pearson
Director of Teaching and Learning	Mr. Ryan Bretag
Buildings and Grounds Manager	Mr. Brian Murdy
Safety and Security Manager	Mr. Joel Reyes
Technology Services Manager	Mr. Ryan Manly

### School Positions

Co-Interim Principal – Glenbrook North High School	Dr. Marina Scott
Co-Interim Principal – Glenbrook North High School	Dr. Stephan Bild
Principal – Glenbrook South High School	Dr. Barbara Georges
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, 2023 – June 30, 2028	2027-28 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”<sup>3</sup>. As of fiscal year 2017-18, the district accrues expenditures occurring within 45 days of the close of the fiscal year.

## Budget Structure

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

Beginning with the 2018-19 fiscal year, the Illinois State Board of Education (ISBE) required school districts to report expenditures at the school level. This requirement is associated with the State’s efforts to implement the federal Every Student Succeeds Act (ESSA). As stated by ISBE, this reporting, “is not intended to be used for state accountability purposes; rather, ISBE expects the resulting data to be used at

<sup>3</sup> 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>

the local level to inform decision making while also meeting federal requirements”<sup>4</sup>. Site-based expenditure data will be reported as part of the school report card published in the fall of 2023. 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 expenditure<sup>4</sup>.

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 them<sup>5</sup>”. In an effort to provide the best estimate of expenditures and revenues, the district utilizes a variety of resources and tools including line-item trend analysis, estimated financial impact of pending legislation, and consistent calculation methods over time.

<sup>4</sup> 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>

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

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 Director of Business Services/CSBO. 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 1<sup>st</sup>. 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 F 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)

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:

- Step 1** An FTE Recommendation is presented to the Board of Education.
- Step 2** Any newly hired or reassigned personnel are presented to the Board of Education along with an initial salary placement through the personnel report.
- Step 3** The Payroll Team implements the directives from the approved personnel report, and creates the compensation agreement in the financial management software (Skyward).

## 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, 2023, fall housing data with the projection calculated a year ago using October 1, 2022, 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		
	10/2022	10/2021	O/(U)	10/2022	10/2021	O/(U)	10/2022	10/2021	O/(U)
<b>2022-23</b>	5,092 actual	5,094 estimate	(2)	2,062 actual	2,080 estimate	(18)	3,030 actual	3,014 estimate	16
<b>2023-24</b>	5,048	5,036	12	2,061	2,093	(32)	2,987	2,943	44
<b>2024-25</b>	5,015	5,008	7	2,107	2,171	(64)	2,908	2,837	71
<b>2025-26</b>	5,024	n/a	n/a	2,130	n/a	n/a	2,894	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		
	10/2022	10/2021	O/(U)	10/2022	10/2021	O/(U)	10/2022	10/2021	O/(U)
<b>2022-23</b>	5,092 actual	5,093 estimate	(1)	2,062 actual	2,074 estimate	(12)	3,030 actual	3,019 estimate	11
<b>2023-24</b>	5,061	5,044	17	2,068	2,088	(20)	2,993	2,956	37
<b>2024-25</b>	5,036	5,026	10	2,125	2,167	(42)	2,911	2,859	52
<b>2025-26</b>	5,055	5,022	33	2,162	2,214	(52)	2,893	2,808	85

## 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)
<b>2023-24</b>	5,061	5,048	13	2,068	2,061	7	2,993	2,987	6
<b>2024-25</b>	5,036	5,015	21	2,125	2,107	18	2,911	2,908	3
<b>2025-26</b>	5,055	5,024	31	2,162	2,130	32	2,893	2,894	(1)

# Tax Base and Rate Trends



## 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 datasets<sup>6</sup> identified the following as the district’s largest employers, within the Township and surrounding areas:

Employer	Product or Service	Location	Approximate Employees
Walgreens Boots Alliance, Inc.	Company Headquarters; Retail pharmacy	Deerfield	6,500
Walgreen Co.	Company Headquarters; Retail pharmacy	Deerfield	2,500
Baxter Healthcare Corp.	Company Headquarters; Multinational healthcare company	Deerfield	2,500
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	1,650
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
Essendant Co.	Company Headquarters; Wholesale distributors imaging supplies, data storage, digital cameras, computer accessories and computer hardware items including printers and other peripherals.	Deerfield	1,000
NorthShore University Health System, Glenbrook Hospital	General Hospital	Glenview	600

<sup>6</sup> Source: Illinois Manufacturers Directory, 2022 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
2022*	TBD	TBD	TBD
2021	6,108,201,412	5,594,504,048	513,697,364
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

\* 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 Clerk<sup>7</sup>, the composition of the district's tax base is as follows:

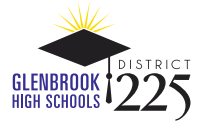
Tax Year	Total Valuation	EAV by Property Class				
		Residential	Farm	Commercial	Industrial	Railroad
2022	TBD	TBD	TBD	TBD	TBD	TBD
		TBD	TBD	TBD	TBD	TBD
2021	6,108,201,412	4,167,099,575	0	1,513,313,437	424,708,382	3,080,018
		68.2%	0%	24.8%	6.9%	0.05%
2020	6,047,073,464	4,174,393,547	969	1,436,197,510	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%

\* Denotes a triennial reassessment year in Cook County, Illinois

<sup>7</sup> Cook County Clerk. (2021). Cook County Agency EAV and Extension by Class for Tax Year 2021. 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 taxpayers<sup>8</sup>:

<b>Taxpayer</b>	<b>Description</b>	<b>2020 Equalized Assessed Value</b>	<b>Percent of District’s EAV</b>
Westcoast Estates	Commercial	\$ 50,126,474	0.83%
Allstate Insurance Company	Commercial	45,361,941	0.75%
Jones Lang LaSalle	Commercial, Retail	38,111,294	0.63%
Willow Festival Regency	Commercial, Retail	34,803,592	0.58%
Gateway Fairview Inc.	Commercial	34,417,421	0.57%
UL LLC	Commercial	28,858,297	0.48%
Taxpayer of (Residences)	Property Development	23,787,849	0.39%
Glenview Center IL	Commercial, Retail	23,611,869	0.39%
ABT Electronics	Commercial, Retail	23,520,328	0.39%
TGM Northshore LLC	General Hospital	21,941,652	0.36%
<b>Total</b>		<b>324,540,717</b>	<b>5.37%</b>

<sup>8</sup> Cook County Clerk’s Office. (2020). Tax Payers for Northfield Township High School District 225 – 2020 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 2022 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.

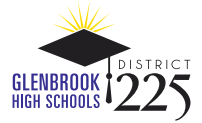
In October 2016, the District approved the refunding of existing debt from the 2006 referendum, to maximize debt service funds given historically low interest rates. The district was able to save approximately \$6.6M in interest expenses because of the refunding activities. With access to these savings, 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 December 1, 2027, after all final debt service payments have been made.

# Tax Base and Rate Trends



As of July 2023, 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	\$8,035,000	2026
2016A	Refunding Bonds	\$11,850,000	2024
2016B	Limited Tax Life Safety Bonds	\$3,775,000	2026
<b>Total</b>		<b>\$45,020,000</b>	

The school district outstanding debt service schedule is as follows:

Tax Year	Debt Service Payment	Projected Tax Rate
2022	\$10,419,842	0.161
2023	\$9,773,483	0.151
2024	\$10,252,342	0.159
2025	\$10,285,852	0.159
2026	\$10,324,560	0.160
<b>Total</b>		<b>\$51,056,079</b>

## 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					
					<b>\$115,298,643</b>					

**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 factor<sup>9</sup> 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.

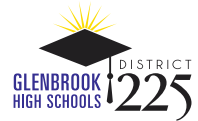
Below is an illustration of this calculation for the 2020 tax year:

**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	<b>\$10,703,320</b>	<b>Note about Debt Service:</b> 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.
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<sup>9</sup> 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	2018	2019	2020	2021	2022	Max. Rate
10	Education	1.8427	1.6597	1.7435	1.7859	TBD	None <sup>10</sup>
10	Levy Adjustment PA 102-0519				0.0428	TBD	None
20	Operations & Maintenance	0.0775	0.0675	0.0852	0.1686	TBD	0.5500
30	Building Bonds	0.0775	0.1329	0.1346	0.1333	TBD	None
30	Limited Bonds	0.0402	0.0350	0.0353	0.000	TBD	None
30	Limited Life Safety Bonds	0.0067	0.0065	0.0071	0.0427	TBD	None
40	Transportation	0.0387	0.0338	0.0255	0.0506	TBD	None
50	IMRF	0.0290	0.0253	0.0170	0.0304	TBD	None
51	Medicare/Social Security	0.0349	0.0304	0.0307	0.0506	TBD	None
70	Working Cash	0.0165	0.0144	0.0043	0.0042	TBD	0.0500
<b>Total District Tax Rate<sup>11</sup></b>		<b>2.164</b>	<b>2.006</b>	<b>2.084</b>	<b>2.310</b>	TBD	

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

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

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FY 2023-24

# Accounting Structure

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## Overview of the General Ledger

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

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

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

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

The district's financial software program has the functionality to further define the Chart of Accounts with 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 Aquatics (150), Glenbrook North (200), Glenbrook South (300), Glenbrook Off Campus (500), Glenbrook Transition (600).

### 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), and Working Cash funds (70). 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 2023-24 fiscal year, this amount equals \$52,154,362 (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	1002	Substitution	1005	Visual Arts
1010	Drama Instruction	1015	Driver Education	1020	English	1030	World Language
1035	Health Education	1040	Mathematics	1045	Music/Performing Arts	1050	Physical Education
1055	Science	1057	STEM	1060	Social Studies	1150	Reading Improvement
1152	Academic Resource Center	1055	Titan Learning Center	1160	Summer School	1162	Summer Service Learning
1170	Extended School Year	1180	Multilingual Learners	1250	Intervention	1300	Special Education Admin
1305	District SpEd Placements	1315	Special Ed Instruction	1330	Special Ed Job Coaching	1350	Transition Services
1360	Off Campus Instruction	1370	Home/Hospital Instruction	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		

Support Services							
2110	Dean's Office	2114	Residency	2116	GEA	2120	Student Services
2121	Student Success	2122	Student Support	2123	Guided Studies	2125	College Resource Center
2126	Peer Group	2130	Health Services	2131	School Health Center	2135	Speech/Language Services
2140	Social Work Services	2150	Psychological Services	2160	Section 504	2190	Safety/Security Services
2210	Improvement of Instruction	2220	Library Services	2230	Assessment & Testing	2310	Board of Education
2311	Tort	2320	Superintendent's Office	2324	Education Services	2410	Principal's Office
2510	Business Services	2520	Fiscal Services	2525	Payroll Services	2530	Debt Services
2550	Transportation	2560	Food Service	2573	Bookstore	2574	Printing/Duplicating
2610	General Administration	2630	Communications	2640	Human Resources	2645	Employee Benefits
2649	Employee Wellness	2660	Technology Services	2664	Student 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	Student Activities	5805	Auditorium	5810	Chess Team	5815	Poms/Cheerleading Club
5820	Debate	5825	Drama Productions	5830	DECA	5835	Speech
5840	FCCLA	5850	Mathletes	5870	Scholastic Bowl	5890	Extra-Activities/Disc.

State / Federal Grants							
3000	State Grants	3001	General State Aid	3220	CTEI Grant	3235	Agricultural Education
3298	Elementary STEM	3299	Project Lead the Way	3775	School Safety	3995	Library Per Capita
4000	Federal Grants	4090	Drug Free Communities	4300	Title I	4400	Title IV
4620	IDEA-PL 94-142	4621	IDEA-PL 94-142 CEIS	4622	IDEA-PL 94-142 ARP	4745	Perkins
4905	Title III IEP	4909	Title III LipLeps	4932	Title II	4951	DORS Step Program
4990	Medicaid	4996	McKinney-Vento	4997	ESSER	4999	Other Federal Grants

Buildings and Grounds							
9000	Buildings & Grounds Mgt	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	9911	Rental of Facilities				

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FY 2022-23

# Reconciliation of the 2022-23 Budget

# Final Budget Reconciliation of the 2022-23 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 unaudited.** Audited numbers will be presented in October 2023 as part of the 2022-23 Annual Financial Report.

All Funds Revenues	2022-23 Amended Budget	2022-23 Actual	Over Budget (Under Budget)	% of Budget
<b>Local Sources</b>				
Property Taxes	137,279,717	137,861,222	581,505	100.4%
CPPRT	8,460,567	8,460,568	1	100.0%
TIF District Distribution	2,045	4,983	2,938	243.7%
Tuition	R1 447,550	375,302	(72,248)	83.9%
Transportation Fees	510,000	519,357	9,357	101.8%
Student & Program Fees	R1 3,987,226	3,816,735	(170,491)	95.7%
Interest Earnings	1,600,000	1,943,381	343,381	121.5%
Other Local Revenue	1,011,060	1,204,984	193,924	119.2%
<b>State Sources</b>				
Evidence Based Funding	3,380,872	3,380,876	4	100.0%
Special Education Categorical Programs	R2 1,415,000	1,407,412	(7,588)	99.5%
Other Categorical Programs	R2 428,986	252,827	(176,159)	58.9%
<b>Federal Sources</b>				
Categorical Programs	R2 4,885,012	4,282,400	(602,612)	87.7%
<b>Total Direct Receipts</b>	<b>\$163,408,035</b>	<b>\$163,510,047</b>	<b>102,012</b>	<b>100.1%</b>
<b>Other Sources of Funds</b>				
On-Behalf Payments	35,000,000	36,438,349	1,438,349	104.1%
Transfers	14,237,785	14,237,884	99	100.0%
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	33,000	34,836	1,836	105.6%
<b>Total Other Sources of Funds</b>	<b>\$49,270,785</b>	<b>\$50,711,069</b>	<b>\$1,440,284</b>	<b>102.9%</b>
<b>Total Revenues</b>	<b>\$212,678,820</b>	<b>\$214,221,116</b>	<b>1,542,296</b>	<b>100.7%</b>
<b>All Funds Expenditures</b>				
<b>1000 - Salaries</b>				
Certified FTE Salaries	61,743,311	61,937,853	194,542	100.3%
Non-Certified FTE Salaries	17,017,904	16,757,750	(260,154)	98.5%
Non-FTE Salaries	8,327,995	8,180,335	(147,660)	98.2%
<b>2000 - Benefits</b>				
Insurance and Wellness	16,286,973	16,345,839	58,866	100.4%
Retirement and Payroll Taxes	4,918,873	4,531,169	(387,704)	92.1%
Other Benefits	344,000	361,207	17,207	105.0%
<b>3000 - Purchased Services</b>	<b>E1 15,630,443</b>	<b>14,726,653</b>	<b>(903,790)</b>	<b>94.2%</b>
<b>4000 - Supplies &amp; Materials</b>	<b>E2 5,453,070</b>	<b>4,609,966</b>	<b>(843,104)</b>	<b>84.5%</b>
<b>5000 - Capitalized Outlay</b>	<b>E3 8,679,808</b>	<b>7,414,910</b>	<b>(1,264,898)</b>	<b>85.4%</b>
<b>6000 - Dues, Fees, and Other</b>	<b>E2 21,681,977</b>	<b>20,686,126</b>	<b>(995,851)</b>	<b>95.4%</b>
<b>7000 - Non-Capitalized Outlay</b>	<b>E3 4,191,560</b>	<b>3,598,411</b>	<b>(593,149)</b>	<b>85.8%</b>
<b>8000 - Post-Employment Benefits</b>	<b>1,729,300</b>	<b>1,809,289</b>	<b>79,989</b>	<b>104.6%</b>
<b>Total Direct Disbursements</b>	<b>\$166,006,734</b>	<b>\$160,959,508</b>	<b>(\$5,047,226)</b>	<b>97.0%</b>
<b>Other Uses of Funds</b>				
On-Behalf Payments	35,000,000	36,438,349	1,438,349	104.1%
Transfers	14,237,885	14,237,884	(1)	100.0%
<b>Total Other Uses of Funds</b>	<b>\$49,237,885</b>	<b>\$50,676,233</b>	<b>\$1,438,348</b>	<b>102.9%</b>
<b>Total Expenditures</b>	<b>\$215,244,619</b>	<b>\$211,635,741</b>	<b>(\$3,608,878)</b>	<b>98.3%</b>
<b>Net Effect on Fund Balance</b>				
Change to Overall Fund Balance	<b>(\$2,565,799)</b>	<b>\$2,585,375</b>		

## **Comments Regarding the 2022-23 Budget**

### Explanation of Revenue Variances between Budget and Actual

- R1** All monies received for summer programs (e.g., summer school, summer service learning, summer athletic camps) are recorded as deferred revenue. Deferred revenues are reconciled as part of the annual financial audit. Once reconciled, monies attributed to semester 1 will be recorded in the 2022-23 fiscal year and those monies attributed to semester 2 will be recorded in the 2023-24 fiscal year.
- R2** As of June 30, 2023, the District had not received certain State and Federal categorical payments related to the 2022-23 Fiscal Year. These payments may be accrued as part of the annual financial audit and are detailed on pages 57-59 of this document.

### Explanation of Expenditure Variances between Budget and Actual

- E1** The information presented in the chart are preliminary unaudited numbers. As of June 30, 2023, there were several outstanding invoices from outsourced service providers for services rendered during the 2022-23 school year that have not been received. These expenditures will be accrued as part of the annual financial audit.
- E2** The information presented in the chart are preliminary unaudited numbers. Those expenditures paid between July 1, 2023, and August 15, 2023, that are attributed to the 2022-23 school year will be accrued to the 2022-23 fiscal year.
- E3** The information presented in the chart are preliminary unaudited numbers. As part of the annual financial audit summer construction projects in progress as of June 30- 2023 are reconciled to quantify the costs of work completed in June. Once quantified, these costs will be accrued to the 2022-23 fiscal year.

# Final Budget Reconciliation of the 2022-23 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 unaudited.** Audited numbers will be presented in October 2023 as part of the 2022-23 Annual Financial Report.

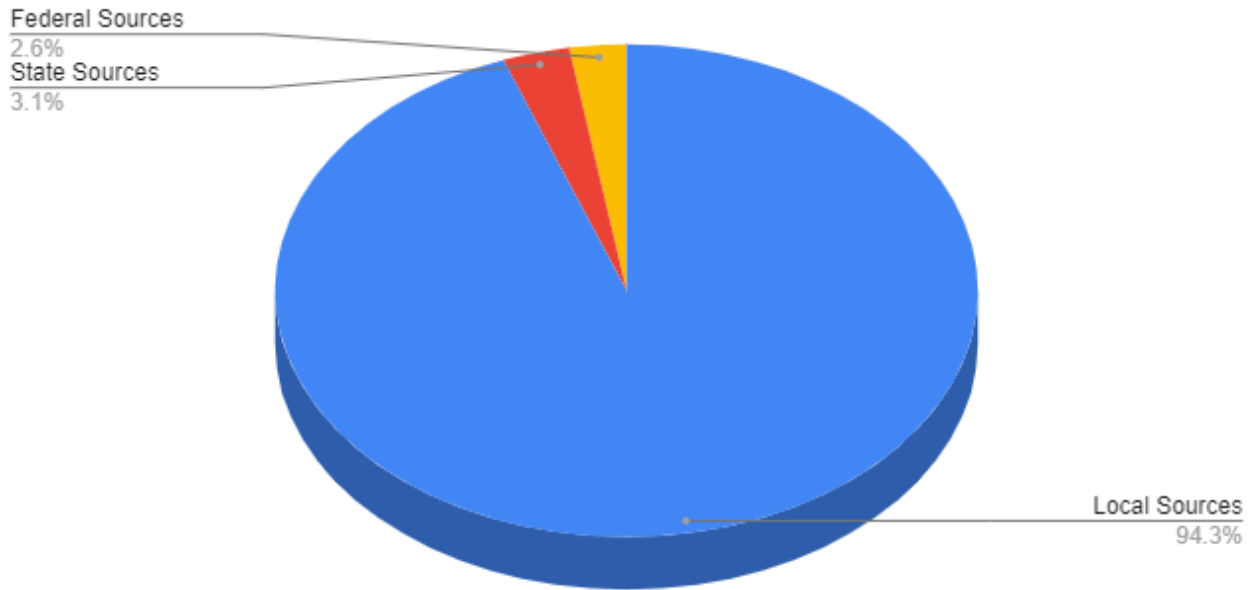
Operating Funds Revenues	2022-23 Amended Budget	2022-23 Actual	Over Budget (Under Budget)	% of Budget
<b>Local Sources</b>				
Property Taxes	125,999,090	126,524,585	525,495	100.4%
CPPRT	8,460,567	8,460,568	1	100.0%
TIF District Distribution	0	2,938	2,938	-
Tuition	447,550	375,302	(72,248)	83.9%
Transportation Fees	510,000	519,357	9,357	101.8%
Student & Program Fees	3,987,226	3,816,835	(170,391)	95.7%
Interest Earnings	1,600,000	1,943,381	343,381	121.5%
Other Local Revenue	975,660	1,165,006	189,346	119.4%
<b>State Sources</b>				
Evidence Based Funding	3,380,872	3,380,876	4	100.0%
Mandated Categorical Programs	1,415,000	1,407,412	(7,588)	99.5%
Other Categorical Programs	428,986	202,827	(226,159)	47.3%
<b>Federal Sources</b>				
Categorical Programs	4,885,012	3,422,313	(1,462,699)	70.1%
<b>Total Direct Receipts</b>	<b>\$152,089,963</b>	<b>\$151,221,401</b>	<b>(\$868,562)</b>	<b>99.4%</b>
<b>Other Sources of Funds</b>				
On-Behalf Payments	35,000,000	36,438,349	1,438,349	104.1%
Transfers	0	0	0	-
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	33,000	34,836	1,836	105.6%
<b>Total Other Sources of Funds</b>	<b>\$35,033,000</b>	<b>\$36,473,185</b>	<b>\$1,440,185</b>	<b>104.1%</b>
<b>Total Revenues</b>	<b>\$187,122,963</b>	<b>\$187,694,586</b>	<b>\$571,623</b>	<b>100.3%</b>
<b>Operating Funds Expenditures</b>				
<b>1000 - Salaries</b>				
Certified FTE Salaries	61,746,311	61,937,853	191,542	100.3%
Non-Certified FTE Salaries	17,017,904	16,757,750	(260,154)	98.5%
Non-FTE Salaries	8,326,515	8,180,335	(146,180)	98.2%
<b>2000 - Benefits</b>				
Insurance and Wellness	16,286,973	16,345,839	58,866	100.4%
Retirement and Payroll Taxes	4,918,416	4,531,169	(387,247)	92.1%
Other Benefits	344,000	361,207	17,207	105.0%
<b>3000 - Purchased Services</b>				
	15,626,093	14,723,053	(903,040)	94.2%
<b>4000 - Supplies &amp; Materials</b>				
	5,453,070	4,609,966	(843,104)	84.5%
<b>5000 - Capitalized Outlay</b>				
	3,129,808	1,801,195	(1,328,613)	57.5%
<b>6000 - Dues, Fees, and Other</b>				
	10,526,490	9,530,639	(995,851)	90.5%
<b>7000 - Non-Capitalized Outlay</b>				
	3,171,560	2,741,648	(429,912)	86.4%
<b>8000 - Post-Employment Benefits</b>				
	1,729,300	1,809,289	79,989	104.6%
<b>Total Direct Disbursements</b>	<b>\$148,276,897</b>	<b>\$143,329,943</b>	<b>(\$4,946,954)</b>	<b>96.7%</b>
<b>Other Uses of Funds</b>				
On-Behalf Payments	35,000,000	36,438,349	1,438,349	104.1%
Transfers	4,000,000	4,000,000	0	100.0%
<b>Total Other Uses of Funds</b>	<b>\$39,000,000</b>	<b>\$40,438,349</b>	<b>\$1,438,349</b>	<b>103.7%</b>
<b>Total Expenditures</b>	<b>\$187,276,897</b>	<b>\$183,768,292</b>	<b>(\$3,508,605)</b>	<b>98.1%</b>
<b>Net Effect on Fund Balance</b>				
Change to Overall Fund Balance	<b>(\$153,934)</b>	<b>\$3,926,294</b>		



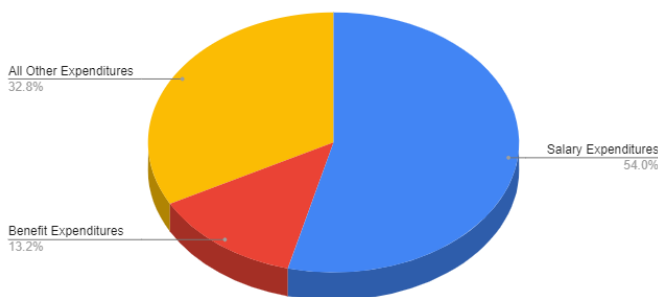
## Key Takeaways

The following graphs have been created to illustrate key takeaways from the 2022-23 reconciliation.

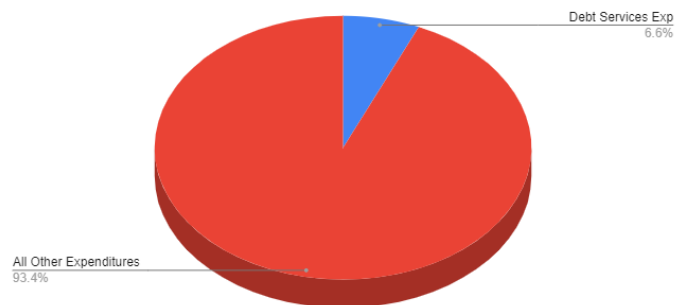
**2022-23 Actual Revenue by Source  
(Direct Receipts)**



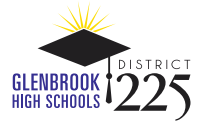
**2022-23  
Actual Salary and Benefit Expenditures  
Compared to All Other Expenditures  
(Direct Disbursements)**



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



**Final Budget**  
**Reconciliation of the 2022-23 Budget**



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FY 2023-24

# Summary of the 2023-24 Budget

# Final Budget Summary of the 2023-24 Budget

## Tentative Budget to Final Budget Revenue Summary – ALL FUNDS

All Funds Revenues		2023-24 Tentative	2023-24 Final	Difference	% Change
<b>Local Sources</b>					
Property Taxes	R1	146,627,683	148,511,507	1,883,824	1.3%
CPPRT	R2	8,460,568	6,027,112	(2,433,456)	-28.8%
The Glen Make Whole Payments		0	0	0	-
Tuition		440,000	440,000	0	0.0%
Transportation Fees		520,000	520,000	0	0.0%
Student & Program Fees		4,069,729	4,248,260	178,531	4.4%
Interest Earnings		1,800,000	2,500,000	343,381	38.9%
Other Local Revenue		1,105,500	1,106,000	500	0.0%
<b>State Sources</b>					
Evidence Based Funding		3,380,872	3,380,872	0	0.0%
Mandated Categorical Programs		1,415,000	1,415,000	0	0.0%
Other Categorical Programs		463,247	463,247	0	0.0%
<b>Federal Sources</b>					
Categorical Programs	R3	3,303,340	4,723,738	1,420,398	43.0%
<b>Total Direct Receipts</b>		<b>\$171,585,939</b>	<b>\$175,166,618</b>	<b>\$1,393,178</b>	<b>1.0%</b>
<b>Other Sources of Funds</b>					
On-Behalf Payments		35,000,000	35,000,000	0	0.0%
Transfers		13,423,442	13,423,442	0	0.0%
Proceeds from Sale of Bonds		0	0	0	-
Sale of Fixed Assets		30,000	30,000	0	0.0%
<b>Total Other Sources of Funds</b>		<b>\$48,453,442</b>	<b>\$48,453,442</b>	<b>0</b>	<b>0.0%</b>
<b>Total Revenues</b>		<b>\$220,039,381</b>	<b>\$221,789,178</b>	<b>\$1,393,178</b>	<b>0.8%</b>

## Tentative Budget to Final Budget Expenditure Summary – All Funds

All Funds Expenditures		2023-24 Tentative	2023-24 Final	Difference	% Change
<b>1000 - Salaries</b>					
Certified FTE Salaries		66,980,867	66,841,340	(139,527)	-0.2%
Non-Certified FTE Salaries		19,046,865	19,097,999	51,134	0.3%
Non-FTE Salaries		8,773,019	8,954,217	181,198	2.1%
<b>2000 - Benefits</b>					
Insurance and Wellness		18,139,764	17,598,795	(540,969)	-3.0%
Retirement and Payroll Taxes		5,255,465	5,141,686	(113,779)	-2.2%
Other Benefits	E1	410,750	494,750	84,000	20.5%
<b>3000 - Purchased Services</b>					
	E2	15,110,092	16,104,108	994,016	6.6%
<b>4000 - Supplies &amp; Materials</b>					
	E2	4,831,538	5,041,155	209,617	4.3%
<b>5000 - Capitalized Outlay</b>					
	E2	8,650,165	9,546,998	896,833	10.4%
<b>6000 - Dues, Fees, and Other</b>					
		20,675,352	20,918,987	243,635	1.2%
<b>7000 - Non-Capitalized Outlay</b>					
		4,254,720	4,113,359	(141,361)	-3.3%
<b>8000 - Post-Employment Benefits</b>					
		1,889,300	1,914,300	25,000	1.3%
<b>Total Direct Disbursements</b>		<b>\$174,017,897</b>	<b>\$175,767,694</b>	<b>\$1,749,797</b>	<b>1.0%</b>
<b>Other Uses of Funds</b>					
On-Behalf Payments		35,000,000	35,000,000	0	0.0%
Transfers		13,423,442	13,423,442	0	0.0%
<b>Total Other Uses of Funds</b>		<b>\$48,423,442</b>	<b>\$48,423,442</b>	<b>0</b>	<b>0.0%</b>
<b>Total Expenditures</b>		<b>\$222,441,339</b>	<b>\$224,191,136</b>	<b>\$1,749,797</b>	<b>0.8%</b>
Plus, Debt Services Addition to Fund Balance		58,977	58,977		
Minus, Capital Projects Use of Fund Balance		(2,460,935)	(2,460,935)		
<b>Total Expenditures less purposeful changes to Fund Balance</b>		<b>\$220,039,381</b>	<b>\$221,789,178</b>		

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

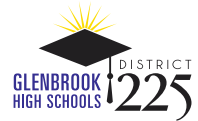
### Explanation of Revenue Variances between Tentative Budget and Final Budget

- R1** The final budget includes the estimated recapture levy (PA 102-0519), which was not included in the tentative budget.
- R2** The “Estimate for Personal Property Replacement Tax FY2024” was released from the Illinois Department of Revenue after the tentative budget was presented. The final budget reflects these estimates.
- R3** Between the time the tentative budget was presented and the creation of the final budget, additional federal grants have been approved. The final budget reflects these additional grant revenues.

### Explanation of Expenditure Variances between Tentative Budget and Final Budget

- E1** Based on the volume of employee tuition reimbursement requests that have been processed in July and August (twenty-five percent of the FY2024 tentative budget), an increase to the budgeted line item has been made.
- E2** Between the time the tentative budget was presented and the creation of the final budget, additional federal grants have been approved. The final budget reflects these additional grant expenditures.

# Final Budget Summary of the 2023-24 Budget



## Revenue Summary – All Funds

Overall, the 2023-24 Final Budget reflects an increase in direct revenues of 6.0% over 2022-23 actual revenues.

All Funds Revenues		2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>Local Sources</b>					
Property Taxes	R1	137,861,222	148,511,507	10,650,285	7.7%
CPPRT		8,460,568	6,027,112	(2,433,456)	-28.8%
TIF District Distribution		4,983	0	(4,983)	-100.0%
Tuition	R2	375,302	440,000	64,698	17.2%
Transportation Fees		519,357	520,000	643	0.1%
Student & Program Fees	R2	3,816,735	4,248,260	431,525	11.3%
Interest Earnings	R3	1,943,381	2,500,000	556,619	28.6%
Other Local Revenue		1,204,984	1,106,000	(98,984)	-8.2%
<b>State Sources</b>					
Evidence Based Funding		3,380,876	3,380,872	(4)	0.0%
Special Education Categorical Programs		1,407,412	1,415,000	7,588	0.5%
Other Categorical Programs	R4	252,827	463,247	210,420	83.2%
<b>Federal Sources</b>					
Categorical Programs	R4	4,282,400	4,723,738	441,338	10.3%
<b>Total Direct Receipts</b>		<b>\$163,510,047</b>	<b>\$173,335,736</b>	<b>\$9,825,689</b>	<b>6.0%</b>
<b>Other Sources of Funds</b>					
On-Behalf Payments	R5	36,438,349	35,000,000	(1,438,349)	-3.9%
Transfers	R6	14,237,884	13,423,442	(814,442)	-5.7%
Proceeds from Sale of Bonds		0	0	0	-
Sale of Fixed Assets		34,836	30,000	(4,836)	-13.9%
<b>Total Other Sources of Funds</b>		<b>\$50,711,069</b>	<b>\$48,453,442</b>	<b>(\$2,257,627)</b>	<b>-4.5%</b>
<b>Total Revenues</b>		<b>\$214,221,116</b>	<b>\$221,789,178</b>	<b>\$7,568,062</b>	<b>3.5%</b>

## Expenditure Summary – All Funds

Overall, the 2023-24 Final Budget reflects an increase in direct expenditures of 9.2% over 2022-23 actual expenditures.

All Funds Expenditures		2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>1000 - Salaries</b>					
Certified FTE Salaries	E1	61,937,853	66,841,340	4,903,487	7.9%
Non-Certified FTE Salaries	E1	16,757,750	19,097,999	2,340,249	14.0%
Non-FTE Salaries		8,180,335	8,954,217	773,882	9.5%
<b>2000 - Benefits</b>					
Insurance and Wellness	E2	16,345,839	17,598,795	1,252,956	7.7%
Retirement and Payroll Taxes	E2	4,531,169	5,141,686	610,517	13.5%
Other Benefits	E2	361,207	494,750	133,543	37.0%
<b>3000 – Purchased Services</b>					
		14,726,653	16,104,108	1,377,455	9.4%
<b>4000 - Supplies &amp; Materials</b>					
		4,609,966	5,041,155	431,189	9.4%
<b>5000 - Capitalized Outlay</b>					
	E3	7,414,910	9,546,998	2,132,088	28.8%
<b>6000 – Dues, Fees, and Other</b>					
		20,868,126	20,918,987	232,861	1.1%
<b>7000 - Non-Capitalized Outlay</b>					
	E3	3,598,411	4,113,359	514,948	14.3%
<b>8000 - Post-Employment Benefits</b>					
		1,809,289	1,914,300	105,011	5.8%
<b>Total Direct Disbursements</b>		<b>\$160,959,508</b>	<b>\$175,767,694</b>	<b>\$14,808,186</b>	<b>9.2%</b>
<b>Other Uses of Funds</b>					
On-Behalf Payments	E4	36,438,349	35,000,000	(1,438,349)	-3.9%
Transfers	E5	14,237,884	13,423,442	(814,442)	-5.7%
<b>Total Other Uses of Funds</b>		<b>\$50,676,233</b>	<b>\$48,423,442</b>	<b>(\$2,252,791)</b>	<b>-4.4%</b>
<b>Total Expenditures</b>		<b>\$211,635,741</b>	<b>\$224,191,136</b>	<b>\$12,555,395</b>	<b>5.9%</b>
Plus, Debt Services Addition to Fund Balance			58,977		
Minus, Capital Projects Use of Fund Balance			(2,460,935)		
<b>Total Expenditures less purposeful changes to Fund Balance</b>			<b>\$221,789,178</b>		

## Comments Regarding the 2023-24 Final Budget

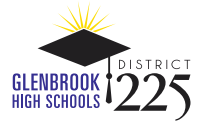
### Revenue

- R1** As of September 5, 2023, the Cook County Clerk has not yet released the 2022 tax rate report. Property tax projections have been included in the final budget that will be updated upon release of the rate report.
- R2** All monies received for summer programs (e.g., summer school, summer service learning, summer athletic camps) are recorded as deferred revenue. Deferred revenues are reconciled as part of the annual financial audit. Once reconciled, monies attributed to semester 1 will be recorded in the 2022-23 fiscal year and those monies attributed to semester 2 will be recorded in the 2023-24 fiscal year.
- R3** The interest earnings revenue in the final budget reflects the anticipated revenue for all open investments maturing in FY2023-24 (approx. \$1.5MM), and the projected interest on additional investment purchases that will be made during the year.
- R4** As of June 30, 2023, the District had not received certain State and Federal categorical payments related to the 2022-23 Fiscal Year. These payments may be accrued as part of the annual financial audit and are detailed on pages 57-59 of this document. The State and Federal categorical revenue included in the final budget reflect those grants/programs that have been approved.
- R5** The State of Illinois is responsible for a portion of each teacher's retirement contribution, referred to "On-behalf" payment. This is reflected on each school district's State budget form and is also included on this statement. There is a matching expenditure for this revenue and is solely stated due to accounting and reporting requirements.
- R6** Transfers represent funding for approved capital projects (\$3,000,000) and interfund transfers for Debt Services to/from Debt Service sub-funds (\$10,423,442).

### Expenditures

- E1** Positions previously budgeted but unfilled during the 2022-23 school year will be filled during the 2023-24 school year. Additionally, the Board of Education approved an additional 33.1 FTE for the 2023-24 school year based on programmatic needs.
- E2** The insurance and wellness budget has been increased to reflect changes related to personnel transitions, personnel increases, and an estimated 5.0% overall premium increase for the 2024 plan year. The retirement and payroll taxes budget increase correlates to the increase in salaries and personnel. The other benefits budget increase reflects the current and projected utilization of these benefits.
- E3** Included in the 2023-24 budget are one-time capital projects approved by the Board of Education, and one-time capital equipment replacements (e.g., printers/copiers, driver education vehicles).
- E4** See Comment R4.
- E5** See Comment R5.

**Final Budget**  
**Summary of the 2023-24 Budget**



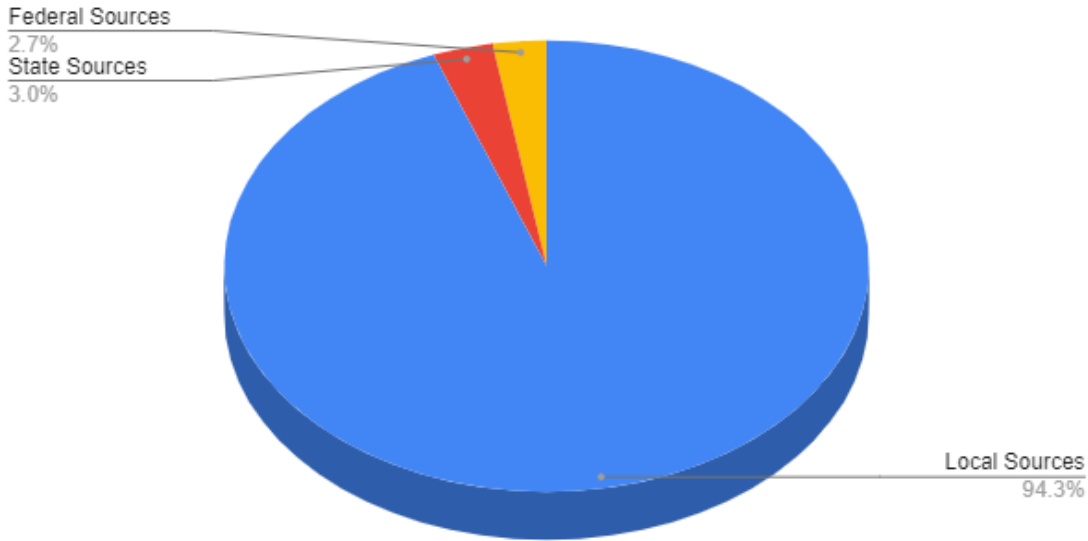
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**Key Revenue Takeaways**

The following graphs have been created to provide an illustration of key takeaways regarding the revenues anticipated for the fiscal year 2023-24 budget.

**2023-24 Budgeted Revenue by Source (Direct Receipts)**

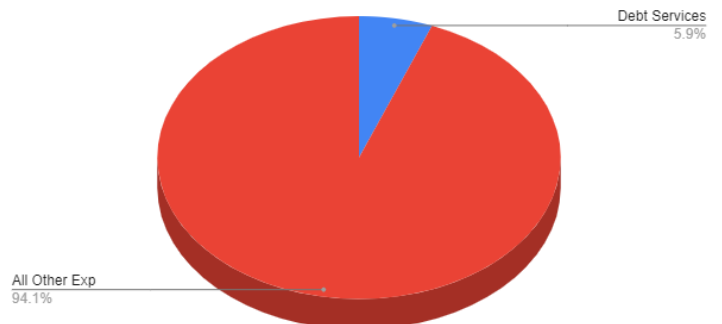
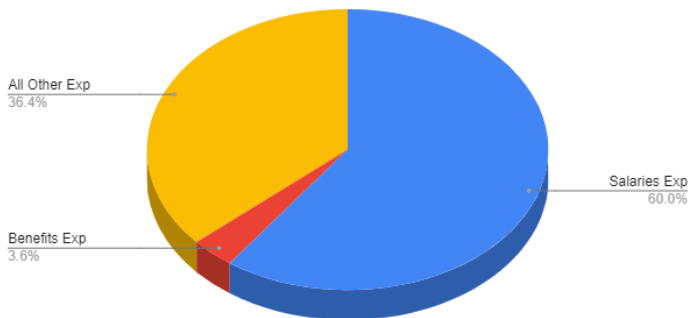


**Key Expenditure Takeaways**

The following graphs have been created to provide an illustration of key takeaways regarding the expenditures anticipated for the fiscal year 2023-24 budget.

**2023-24 Budgeted Salary and Benefit Expenditures Compared to All Other Expenditures (Direct Disbursements)**

**2023-24 Budgeted Debt Services Expenditures Compared to All Other Expenditures (Direct Disbursements)**



# Final Budget Summary of the 2023-24 Budget

## Revenue Summary – Operating Fund

Overall, the 2023-24 Final Budget reflects an increase in direct revenues of 7.6% over 2022-23 actual revenues.

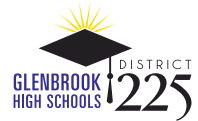
Operating Fund Revenues	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>Local Sources</b>				
Property Taxes	126,524,585	138,029,088	11,504,503	9.1%
CPPRT	8,460,568	6,027,112	(2,433,456)	-28.8%
TIF District Distribution	2,938	0	(2,938)	-
Tuition	375,302	440,000	64,698	17.2%
Transportation Fees	519,357	520,000	643	0.1%
Student & Program Fees	3,816,835	4,248,260	431,425	11.3%
Interest Earnings	1,943,381	2,500,000	556,619	28.6%
Other Local Revenue	1,161,536	1,066,000	(95,536)	-8.2%
<b>State Sources</b>				
Evidence Based Funding	3,380,876	3,380,872	(4)	0.0%
Special Education Categorical Programs	1,407,412	1,415,000	7,588	0.5%
Other Categorical Programs	202,827	413,247	210,420	103.7%
<b>Federal Sources</b>				
Categorical Programs	3,422,313	4,723,738	1,301,425	38.0%
<b>Total Direct Receipts</b>	<b>\$151,217,931</b>	<b>\$162,763,317</b>	<b>\$11,545,386</b>	<b>7.6%</b>
<b>Other Sources of Funds</b>				
On-Behalf Payments	36,438,349	35,000,000	(1,438,349)	-3.9%
Transfers	0	0	0	-
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	34,836	30,000	(4,836)	-13.9%
<b>Total Other Sources of Funds</b>	<b>\$36,473,185</b>	<b>\$35,030,000</b>	<b>(\$1,443,185)</b>	<b>-4.0%</b>
<b>Total Revenues</b>	<b>\$187,691,116</b>	<b>\$197,793,317</b>	<b>\$10,102,201</b>	<b>5.4%</b>

## Expenditure Summary – Operating Fund

Overall, the 2023-24 Final Budget reflects an increase in direct expenditures of 11.5% over 2022-23 actual expenditures.

Operating Fund Expenditures	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>1000 - Salaries</b>				
Certified FTE Salaries	61,937,853	66,841,340	4,903,487	7.9%
Non-Certified FTE Salaries	16,757,750	19,097,999	2,340,249	14.0%
Non-FTE Salaries	8,180,335	8,954,217	773,882	9.5%
<b>2000 - Benefits</b>				
Insurance and Wellness	16,345,839	17,598,795	1,252,956	7.7%
Retirement and Payroll Taxes	4,531,169	5,141,686	610,517	13.5%
Other Benefits	361,207	494,750	133,543	37.0%
<b>3000 – Purchased Services</b>	<b>14,723,053</b>	<b>16,100,508</b>	<b>1,377,455</b>	<b>9.4%</b>
<b>4000 - Supplies &amp; Materials</b>	<b>4,609,966</b>	<b>5,041,155</b>	<b>431,189</b>	<b>9.4%</b>
<b>5000 - Capitalized Outlay</b>	<b>1,801,195</b>	<b>5,642,061</b>	<b>3,840,866</b>	<b>213.2%</b>
<b>6000 – Dues, Fees, and Other</b>	<b>9,530,639</b>	<b>10,499,145</b>	<b>968,506</b>	<b>10.2%</b>
<b>7000 - Non-Capitalized Outlay</b>	<b>2,741,648</b>	<b>2,467,361</b>	<b>(274,287)</b>	<b>-10.0%</b>
<b>8000 - Post-Employment Benefits</b>	<b>1,809,289</b>	<b>1,914,300</b>	<b>105,011</b>	<b>5.8%</b>
<b>Total Direct Disbursements</b>	<b>\$143,329,943</b>	<b>\$159,793,317</b>	<b>\$16,463,374</b>	<b>11.5%</b>
<b>Other Uses of Funds</b>				
On-Behalf Payments	36,438,349	35,000,000	(1,438,349)	-3.9%
Transfers	4,000,000	3,000,000	(1,000,000)	-25.0%
<b>Total Other Uses of Funds</b>	<b>\$40,438,349</b>	<b>\$38,000,000</b>	<b>(\$2,438,349)</b>	<b>-6.0%</b>
<b>Total Expenditures</b>	<b>\$183,768,292</b>	<b>\$197,793,317</b>	<b>\$14,025,025</b>	<b>7.6%</b>

# Final Budget Summary of the 2023-24 Budget



## Revenue Summary – Debt Services Fund

Overall, the 2023-24 Final Budget reflects a decrease in direct revenues of 7.6% over 2022-23 actual revenues.

Debt Services Revenues	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>Local Sources</b>				
Property Taxes	11,336,636	10,482,419	(854,217)	-7.5%
CPPRT	0	0	0	-
TIF District Distribution	0	0	0	-
Tuition	0	0	0	-
Transportation Fees	0	0	0	-
Student & Program Fees	0	0	0	-
Interest Earnings	0	0	0	-
Other Local Revenue	3,469	0	(3,469)	-100.0%
<b>State Sources</b>				
Evidence Based Funding	0	0	0	-
Mandated Categorical Programs	0	0	0	-
Other Categorical Programs	0	0	0	-
<b>Federal Sources</b>				
Categorical Programs	0	0	0	-
<b>Total Direct Receipts</b>	<b>\$11,340,105</b>	<b>\$10,482,419</b>	<b>(\$857,686)</b>	<b>-7.6%</b>
<b>Other Sources of Funds</b>				
On-Behalf Payments	0	0	0	-
Transfers	10,237,884	10,423,442	185,558	1.8%
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	0	0	0	-
<b>Total Other Sources of Funds</b>	<b>\$10,237,884</b>	<b>\$10,423,442</b>	<b>\$185,558</b>	<b>1.8%</b>
<b>Total Revenues</b>	<b>\$21,577,990</b>	<b>\$20,905,861</b>	<b>(\$672,129)</b>	<b>-3.1%</b>

## Expenditure Summary – Debt Services Fund

Overall, the 2023-24 Final Budget reflects a decrease in direct expenditures of 7.1% over 2022-23 actual expenditures.

Debt Services Expenditures	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>1000 - Salaries</b>				
Certified FTE Salaries	0	0	0	-
Non-Certified FTE Salaries	0	0	0	-
Non-FTE Salaries	0	0	0	-
<b>2000 - Benefits</b>				
Insurance and Wellness	0	0	0	-
Retirement and Payroll Taxes	0	0	0	-
Other Benefits	0	0	0	-
<b>3000 - Purchased Services</b>				
	3,600	3,600	0	0.0%
<b>4000 - Supplies &amp; Materials</b>				
	0	0	0	-
<b>5000 - Capitalized Outlay</b>				
	0	0	0	-
<b>6000 - Dues, Fees, and Other</b>				
	11,155,487	10,419,842	(735,645)	-7.1%
<b>7000 - Non-Capitalized Outlay</b>				
	0	0	0	-
<b>8000 - Post-Employment Benefits</b>				
	0	0	0	-
<b>Total Direct Disbursements</b>	<b>\$11,159,087</b>	<b>\$10,423,442</b>	<b>(\$735,645)</b>	<b>-7.1%</b>
<b>Other Uses of Funds</b>				
On-Behalf Payments	0	0	0	-
Transfers	10,237,884	10,423,442	185,558	1.8%
<b>Total Other Uses of Funds</b>	<b>\$10,237,884</b>	<b>\$10,423,442</b>	<b>\$185,558</b>	<b>1.8%</b>
<b>Total Expenditures</b>	<b>\$21,396,971</b>	<b>\$20,846,884</b>	<b>(\$550,087)</b>	<b>-2.6%</b>
<i>Plus, Debt Services Addition to Fund Balance</i>		58,977		
<b>Total Expenditures less purposeful changes to Fund Balance</b>		<b>\$20,905,861</b>		

# Final Budget Summary of the 2023-24 Budget

## Revenue Summary – Capital Projects

Overall, the 2023-24 Final Budget reflects a decrease in direct revenues of 2.2% over 2022-23 actual revenues.

Capital Projects Revenues	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>Local Sources</b>				
Property Taxes	0	0	0	-
CPPRT	0	0	0	-
TIF District Distribution	2,045	0	(2,045)	-100.0%
Tuition	0	0	0	-
Transportation Fees	0	0	0	-
Student & Program Fees	0	0	0	-
Interest Earnings	0	0	0	-
Other Local Revenue	39,978	40,000	22	0.1%
<b>State Sources</b>				
Evidence Based Funding	0	0	0	-
Mandated Categorical Programs	0	0	0	-
Other Categorical Programs	50,000	50,000	0	-
<b>Federal Sources</b>				
Categorical Programs	0	0	0	-
<b>Total Direct Receipts</b>	<b>\$92,023</b>	<b>\$90,000</b>	<b>(\$2,023)</b>	<b>-2.2%</b>
<b>Other Sources of Funds</b>				
Transfers	4,000,000	3,000,000	(1,000,000)	-25.0%
Proceeds from Sale of Bonds	0	0	0	-
Sale of Fixed Assets	0	0	0	-
<b>Total Other Sources of Funds</b>	<b>\$4,000,000</b>	<b>\$3,000,000</b>	<b>(\$1,000,000)</b>	<b>-25.0%</b>
<b>Total Revenues</b>	<b>\$4,092,023</b>	<b>\$3,090,000</b>	<b>(\$1,002,023)</b>	<b>-32.4%</b>

## Expenditure Summary – Capital Projects

Overall, the 2023-24 Final Budget reflects a decrease in direct expenditures of -16.6% over 2022-23 actual expenditures.

Capital Projects Expenditures	2022-23 Actual	2023-24 Budget	Difference (Budget-Actual)	% Change
<b>1000 - Salaries</b>				
Certified FTE Salaries	0	0	0	-
Non-Certified FTE Salaries	0	0	0	-
Non-FTE Salaries	0	0	0	-
<b>2000 - Benefits</b>				
Insurance and Wellness	0	0	0	-
Retirement and Payroll Taxes	0	0	0	-
Other Benefits	0	0	0	-
<b>3000 - Purchased Services</b>				
<b>4000 - Supplies &amp; Materials</b>				
<b>5000 - Capitalized Outlay</b>				
	5,613,715	3,904,937	(1,708,778)	-30.4%
<b>6000 - Dues, Fees, and Other</b>				
<b>7000 - Non-Capitalized Outlay</b>				
	856,762	1,645,998	789,236	92.1%
<b>8000 - Post-Employment Benefits</b>				
	0	0	0	-
<b>Total Direct Disbursements</b>	<b>\$6,470,478</b>	<b>\$5,550,935</b>	<b>(\$919,543)</b>	<b>-16.6%</b>
<b>Other Uses of Funds</b>				
On-Behalf Payments	0	0	0	-
Transfers	0	0	0	-
<b>Total Other Uses of Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$6,470,478</b>	<b>\$5,550,935</b>	<b>(\$919,543)</b>	<b>-16.6%</b>
<i>Minus Capital Projects Use of Fund Balance</i>		<b>-\$2,460,935</b>		
<b>Total Expenditures less purposeful changes to Fund Balance</b>		<b>\$3,090,000</b>		

FY 2023-24

# Revenue Sources

## 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. New growth is defined as:

1. The assessed value, after final Board of Review or Board of Appeals action, of **new improvements or additions to existing improvements** on any parcel of real property that increase the assessed value of the real property;
2. The assessed value, after final Board of Review or Board of Appeals action, of real property not exempt from real estate taxation, which real property was exempt from real estate taxation for any portion of the immediately preceding levy year; and
3. In counties that classify in accordance with Section 4 of Article IX of the Illinois Constitution, an incentive property's additional assessed value resulting from a scheduled increase in the level of assessment as applied in the first year final Board of Review market value.

Public Act 102-0895 modified the Property Tax Code to enable certain school districts to capture the value of new growth in the year the "new growth" is originally recognized, or in a subsequent year. For financial projection purposes, it is assumed that property will be captured in the year it is first recognized.

For budgeting purposes, the district utilizes two levy years to determine property tax revenues. For the 2023-24 fiscal year, the following levy information was utilized:

#### 2022 Levy and Extension

The 2022 levy was approved by the Board of Education and submitted to the County Clerk in December 2022.

All revenue received from the 2022 extension by June 30, 2023, is recorded in the general ledger for fiscal year 2022-23 as "Gen Taxes-Current Year". All revenue received from the 2022 levy after June 30, 2023, is recorded in the general ledger for fiscal year 2023-24 as "Gen Taxes-Prior Year".

It is estimated that the district will collect:

- 97.5% of the 2023 tax extension, or TBD;
- 52% (TBD) will be collected in fiscal year 2022-23;
- 48% will be collected in fiscal year 2023-24 (TBD).

#### 2023 Levy and Extension

The 2023 estimated levy will be presented to the Board of Education in November 2023. 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 2023 (5.0%), the District prepared a tax levy projection for budgeting purposes that:

- Estimates a levy extension of 105.0% of the 2022 aggregate extension;
- Assumes a collection rate of 97.5%, and that 52% of the anticipated collection will be received in fiscal year 2023-24.

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 district<sup>12</sup>. 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”<sup>13</sup>. 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”<sup>14</sup> 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 boundaries<sup>15</sup>:

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 flat tax paid by corporations, partnerships, trusts, S corporations, and public utilities within the district<sup>16</sup>. Taxes are paid as follows:

- Corporations – 2.5% on net Illinois income;
- Partnerships, trusts, and S corporations – 1.5% on net Illinois income; and
- Public utilities – 0.8% tax on invested capital.

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 furniture<sup>17</sup>) in 1979.

Taxing bodies receive a portion of actual taxes collected, based on the portion of personal property taxes that was received in 1976<sup>18</sup>. 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

<sup>12</sup> Cook County Clerk. (2020). Registration Statistics. Retrieved from:

<http://www.cookcountyclerk.com/service/registration/statistics>

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

<sup>14</sup> Cook County Clerk. (2017). TIFs 101: A Taxpayer’s Primer for Understanding TIFs. Retrieved from:

<http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFs101.aspx>

<sup>15</sup> Cook County Clerk. (2017). TIF Reports. Retrieved from:

<http://www.cookcountyclerk.com/tsd/tifs/Pages/TIFReports.aspx>

<sup>16</sup> State of Illinois Department of Revenue. (2017). Personal Property Replacement Tax. Retrieved from:

<http://tax.illinois.gov/LocalGovernment/Overview/HowDisbursed/replacement.htm>

<sup>17</sup> State of Illinois Department of Local Government Affairs. (1979). Illinois Property Tax Statistics 1976.

Retrieved from: <http://tax.illinois.gov/AboutIdor/TaxStats/PropertyTaxStats/PreviousYears/>

<sup>18</sup> 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>

important to note, however, that CPPRT estimates are prepared based on trend analysis; disbursements of CPPRT are based on actual tax receipts recorded since the last payment was issued to taxing bodies (January, March, April, May, July, August, October, and December).

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

## Interest Earnings

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

In accordance with the Illinois Public Funds Investment Act (30 ILCS 235/0.01 *et seq.*), the Northfield Township School Treasurer is responsible for managing the investment of District funds. Investment decisions are governed by policies enacted by the Board of Trustees of the Northfield Township School Treasurer. There are several objectives that have been established by their Board Policy<sup>19</sup>:

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

During the 2022-23 fiscal year, the school district earned \$1.7M 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 \$2M 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:

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<sup>19</sup> Northfield Township School Treasurer. (2016). Board Policy: Investment of School District Funds. Retrieved from: <https://drive.google.com/file/d/oBzKIplgx-c4MZlFtTVFNdnktN3M/view?usp=sharing>



Fiscal Year	Interest Earnings	Capital Projects Expenditures**
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
2020-21	\$1,178,194.77	\$2,508,213.29
2021-22	\$630,586.03	\$6,696,714.20
2022-23*	\$1,943,381	\$6,470,477.68

\* Unaudited

\*\* Excludes Capital Projects funded with Limited Life Safety Bonds

## Student Fees

In accordance with Board Policy 4:141, 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
2018-19	13%
2019-20	12.9%
2020-21	12%
2021-22	11.7%

## 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”<sup>20</sup>. 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 elements<sup>21</sup> 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).

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

<sup>21</sup> 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
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
2022-23	\$3,353,055	\$27,821	\$3,380,876
2023-24*	\$3,353,055	\$27,817	\$3,380,872

\*Estimated

## 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”<sup>22</sup> 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, 2023:

State Mandated Categorical Programs	Fiscal Year 2022-23 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>	\$104,291.61 <i>(received in July 2023)</i>
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>	\$357,345.26 <i>(received in July 2023)</i>
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>	\$0.00
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
<b>Total</b>	<b>\$461,636.87</b>

<sup>22</sup> 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 year<sup>23</sup>

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, 2023:

Other State Categorical Programs	Fiscal Year 2022-23 Outstanding Payments
<b>Career and Technical Education Secondary Program Improvement (CTEI)</b> <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>	\$12,854.00
<b>Driver Education (105 ILCS 5/27-24.4)</b> <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>	\$12,702.59
<b>Total</b>	<b>\$25,556.59</b>

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

## 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 2022-23 Outstanding Payments
<b>Perkins Grant</b> <b>Vocational Education</b> <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>	\$0.00
<b>Title I</b> <b>Low Income</b> <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>	\$5,259.00 (received in July 2023)
<b>Title II</b> <b>Teacher Quality</b> <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>	\$13,107.00 (received in July 2023)
<b>Title III</b> <b>Immigrant Education Program IEP</b> <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>	\$0.00
<b>Title III</b> <b>Limited English Proficiency LIPLP</b> <i>To help ensure that English Language learners attain English Language proficiency and meet state academic standards.</i>	\$0.00
<b>Title IV A</b> <b>Student Support and Academic Enrichment</b> <i>Intended to help LEAs provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.</i>	\$15,259.00 (received in July 2023)
<b>Step Grant</b> <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>	\$0.00
<b>IDEA-PL</b> <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>	\$106,355.00 (received in July 2023)
<b>Medicaid</b> <b>Admin Outreach</b> <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
<b>Medicaid</b> <b>Fee for Service (FFS)</b> <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>	\$85,000.00 (received in July 2023)
<b>Total</b>	<b>\$223,980</b>

## **Other Revenue Sources**

### **Transfers**

In an effort to fund approved capital projects for the modernization of existing facility spaces, a total of \$3M 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.

FY 2023-24

# Expenditure Types

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## Salaries

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

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

	2018-19		2019-20		2020-21		2021-22		2022-23	
<b>Salaries</b>	78,529,823	63.8%	82,017,850	62.9%	83,650,364	63.3%	83,745,989	61.3%	86,778,475	60.5%
<b>Benefits</b>	17,623,410	14.3%	17,892,507	13.7%	16,809,394	12.7%	19,737,354	14.4%	21,228,638	14.8%
<b>Total*</b>	96,153,233	78.1%	99,910,357	76.6%	100,459,759	76.0%	103,483,343	75.7%	108,007,113	75.3%
<b>FTE</b>	875.5		873.5		866.5		894.5		911.25	

\* 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 service<sup>24</sup>) 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 earnings<sup>25</sup> 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	4.5%	5.89%*^
TRS	Pension Fund	9%	0.58% +
TRS	Teachers' Health Insurance Security Fund	.90%	0.67% +

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

^ The employer rate for the 2023 calendar year is presented; a District-specific rate is set each fall by IMRF for the following year.

+ 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".

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

<sup>25</sup> 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.

- If an employee working in a licensed capacity earns an amount in a year (July 1<sup>st</sup> – June 30<sup>th</sup>) that is in excess of the salary set for the Governor of the State of Illinois (\$205,700 for 2022-23), the school district must also contribute an amount equal to the “employer normal cost”, for the amount of salary in excess of the amount of the salary set for the Governor (e.g. if an employee earns \$210,000, the employer normal cost additional contribute would be calculated on \$4,300)<sup>26</sup>.

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.”<sup>27</sup> This amount is calculated by TRS each year. For the 2023-24 fiscal year, it is estimated that this amount will be 10.60%<sup>28</sup>.

### 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, 2023, 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 \$36,438,349 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%

<sup>26</sup> 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>

<sup>27</sup> 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>

<sup>28</sup> 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>

- Benefits from positive activity in the stock market, but carries risk
- The DC plan is portable

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 1<sup>st</sup>, and end on December 31<sup>st</sup>. 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 had 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. 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

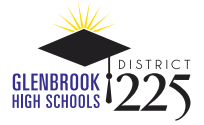
A contingency is defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the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

# Expenditures Budget



## **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 2023-24

# 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.

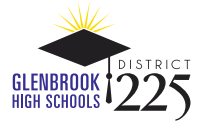
## Revenue Assumptions

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

Assumption	2022-23 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 2022-23
Student Fees	Budgeted Amounts for 2022-23
Evidence-Based Funding Formula	Budgeted Amounts for 2022-23
State and Federal Categorical Grants	Budgeted Amounts for 2022-23
Debt Service	Debt Book Values



# 5-Year Financial Forecast



## Expenditure Assumptions

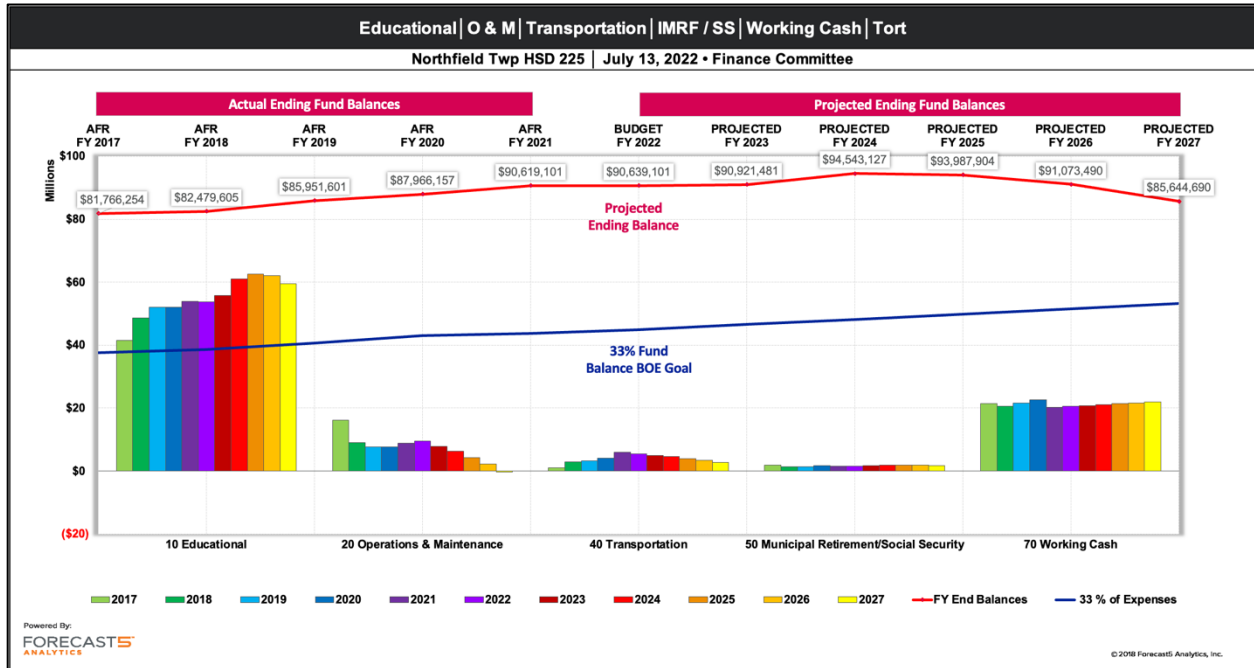
The following assumptions were utilized for the 5-year financial forecast presented:

Assumption	2022-23 Model
Staffing Projections	Implementation of Teacher Staffing Formula and GEA Contractual Commitments for the 2023-24 School Year+  Implementation of Approved Staffing Levels for Non-Licensed Personnel
Salaries and FICA / Medicare (Increase w/ Lane and Step)	5.0% for Teachers for 2023-24+ 4.50% for Non-Licensed Personnel for 2023-24+ Actual for Administrators for 2023-24 3.00% for Extra Duty for 2022-23+ 3.00% for Licensed Substitutes for 2022-23+
Health Benefits	5.0% for 2023-24+
Life Insurance Benefits	0% for 2023-24+
Retirement Contributions and Lane Changes	\$100,000 for 2023-24+
Purchased Services (300), Supplies and Materials (400), Other Objects (600), and Non-Capitalized Equipment (700)	3% for 2023-24+
Capital Projects (Transfers from Operating Funds to the Capital Projects Fund)	\$3,000,000 for 2023-24+

# 5-Year Financial Forecast

## 5-Year Financial Forecast

It should be noted that final expenditures for the 2022-23 fiscal year and the final budget for 2023-24 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, 2023, and any closing entries have been recorded for the prior fiscal year.



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FY 2023-24

# Operating Fund

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
10 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	58,967,623.00	59,473,153.59	61,723,408.00	103.78%
10 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	50,333,896.00	50,306,937.52	58,472,689.00	116.23%
10 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-702,000.00	-734,772.09	-750,000.00	102.07%
20 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	5,445,000.00	5,492,701.08	5,390,000.00	98.13%
20 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	4,809,943.00	4,807,399.58	5,492,701.00	114.26%
20 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-34,500.00	-35,906.26	-35,000.00	97.48%
40 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	1,732,500.00	1,746,815.98	2,695,000.00	154.28%
40 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	1,440,585.00	1,439,822.41	1,786,085.00	124.05%
40 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-11,000.00	-10,746.60	-11,000.00	102.36%
50 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	445,500.00	454,100.91	431,200.00	94.96%
50 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	857,807.00	857,348.90	454,360.00	53.00%
50 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-7,000.00	-7,164.39	-7,000.00	97.71%
51 R 100 1151 0000 00 000000	Y	Gen Taxes: Current Year	1,089,000.00	1,103,315.98	1,059,135.00	96.00%
51 R 100 1152 0000 00 000000	Y	Gen Taxes: Prior Year	1,436,266.00	1,435,503.41	1,131,680.00	78.84%
51 R 100 1153 0000 00 000000	Y	Gen Taxes: Prior Years	-12,500.00	-12,938.06	-13,000.00	100.48%
70 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	99,000.00	100,188.28	107,800.00	107.60%
70 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	110,700.00	110,637.41	102,880.00	92.99%
70 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-1,730.00	-1,812.16	-1,850.00	102.09%
<b>Property Taxes</b>			<b>\$125,999,090.</b>	<b>\$126,524,585.</b>	<b>\$138,029,088.00</b>	<b>109.09%</b>
10 R 100 1291 0000 00 000000	Y	TIF District Distribution	0.00	2,938.42	0.00	0.00%
10 R 100 1292 0000 00 000000	Y	The Glen Make-Whole Payments	0.00	0.00	0.00	0.00%
20 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	7,375,567.00	6,259,195.82	5,287,112.00	84.47%
20 R 100 1291 0000 00 000000	Y	TIF District Distribution	0.00	0.00	0.00	0.00%
20 R 100 1292 0000 00 000000	Y	The Glen Make-Whole Payments	0.00	0.00	0.00	0.00%
40 R 100 1292 0000 00 000000	N	The Glen Make-Whole Payments	0.00	0.00	0.00	0.00%
50 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	685,000.00	1,801,371.90	340,000.00	18.87%
51 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	400,000.00	400,000.00	400,000.00	100.00%
<b>Payments in Lieu of Taxes</b>			<b>\$8,460,567.00</b>	<b>\$8,463,506.14</b>	<b>\$6,027,112.00</b>	<b>71.21%</b>
10 R 100 1311 0000 00 000000	Y	Regular Tuition	47,550.00	47,562.00	0.00	0.00%
10 R 100 1321 0000 00 000000	Y	Summer School Tuition	400,000.00	327,740.00	440,000.00	134.25%
10 R 400 1311 0000 00 001025	Y	Evening School Tuition	0.00	0.00	0.00	0.00%
<b>Tuition and Program Fees</b>			<b>\$447,550.00</b>	<b>\$375,302.00</b>	<b>\$440,000.00</b>	<b>117.24%</b>
40 R 100 1411 0000 00 002550	Y	Transportation Fees	510,000.00	519,357.20	520,000.00	100.12%
40 R 200 1411 0000 00 002550	N	Transportation Fees	0.00	0.00	0.00	0.00%
40 R 300 1411 0000 00 002550	N	Transportation Fees	0.00	0.00	0.00	0.00%
<b>Transportation Fees</b>			<b>\$510,000.00</b>	<b>\$519,357.20</b>	<b>\$520,000.00</b>	<b>100.12%</b>
10 R 100 1510 0000 00 000000	Y	Interest Income	1,600,000.00	1,943,380.51	2,500,000.00	128.64%
15 R 150 1510 0000 15 005505	Y	Interest Income	0.00	0.00	0.00	0.00%
20 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
40 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%
50 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%
51 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%
70 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%
<b>Interest</b>			<b>\$1,600,000.00</b>	<b>\$1,943,380.51</b>	<b>\$2,500,000.00</b>	<b>128.64%</b>
10 R 100 1719 0000 00 005825	Y	Drama Productions Admissions	50,000.00	84,315.81	82,500.00	97.85%
10 R 100 1720 0000 00 000000	Y	Student Registration Fees	115,000.00	111,654.75	115,000.00	103.00%
10 R 100 1720 0000 00 001050	Y	Student PE Uniform/Equipment	75,000.00	63,337.70	75,000.00	118.41%
10 R 100 1720 0000 00 001162	Y	Summer Service Learning Fees	85,000.00	38,565.00	50,000.00	129.65%
10 R 100 1720 0000 00 002126	Y	Peer Group Program Fees	0.00	0.00	0.00	0.00%
10 R 100 1725 0000 00 000000	Y	Chromebook Fee	420,000.00	336,461.66	400,000.00	118.88%
10 R 100 1726 0000 00 000000	Y	Student ID Replacement Fees	800.00	800.00	800.00	100.00%
10 R 100 1730 0000 00 002573	Y	Instructional Materials Fee	750,000.00	662,596.67	750,000.00	113.19%
10 R 100 1735 0000 00 002573	Y	Replacement Materials Fee	3,000.00	4,504.74	4,500.00	99.89%
10 R 100 1790 0000 00 002210	Y	Glenbrook University	0.00	0.00	0.00	0.00%
10 R 200 1711 0000 00 000000	Y	GBN Athletics Admissions	17,500.00	17,365.00	17,500.00	100.78%
10 R 200 1720 0000 00 000000	N	Registration Fees	0.00	0.00	0.00	0.00%
10 R 200 1720 0000 00 001435	Y	GBN PreSchool Fees	25,475.00	25,577.29	23,210.00	90.74%
10 R 200 1720 0000 00 002230	Y	Student Fees - Testing	205,141.00	184,261.74	218,875.00	118.78%
10 R 200 1720 0000 00 005400	Y	GBN Summer Athletic Camp	250,000.00	235,013.03	374,586.00	159.39%
10 R 200 1725 0000 00 000000	N	Technology Fees	0.00	0.00	0.00	0.00%
10 R 300 1711 0000 00 000000	Y	GBS Athletics Admissions	33,500.00	33,718.00	33,500.00	99.35%
10 R 300 1720 0000 00 000000	N	Registration Fees	0.00	0.00	0.00	0.00%
10 R 300 1720 0000 00 001435	Y	GBS PreSchool Fees	25,000.00	23,517.20	29,010.00	123.36%
10 R 300 1720 0000 00 002230	Y	Student Fees - Testing	358,810.00	270,638.00	383,529.00	141.71%
10 R 300 1720 0000 00 005400	Y	GBS Summer Athletic Camp	250,000.00	295,057.04	300,000.00	101.68%
10 R 300 1725 0000 00 000000	N	Technology Fees	0.00	0.00	0.00	0.00%
10 R 400 1720 0000 00 001025	N	Evening High School Fees	0.00	0.00	0.00	0.00%
10 R 950 1720 0000 00 005500	N	Community Swim Program	0.00	0.00	0.00	0.00%
15 R 150 1711 0000 15 005505	Y	GBQ Home Swim Meets	35,000.00	46,908.83	45,000.00	95.93%
15 R 150 1711 0000 15 005515	Y	GBQ Home Dive Meets	0.00	6,637.40	6,500.00	97.93%
15 R 150 1711 0000 15 005520	Y	GBQ Home Water Polo Meets	0.00	0.00	0.00	0.00%
15 R 150 1711 0000 15 005530	Y	GSC Home 10U/Wonder/Mighty	0.00	0.00	0.00	0.00%
15 R 150 1711 0000 15 005540	Y	GSC Home 12U/Energy Meets	0.00	0.00	0.00	0.00%
15 R 150 1711 0000 15 005550	Y	GSC Home 13-14U/Tenacious	0.00	0.00	0.00	0.00%
15 R 150 1711 0000 15 005560	Y	GSC Home Senior/Respect	0.00	0.00	0.00	0.00%
15 R 150 1720 0000 15 005505	Y	GBQ Swim Fees	500,000.00	577,788.35	550,000.00	95.19%
15 R 150 1720 0000 15 005510	Y	Swim America Fees	100,000.00	113,274.00	100,000.00	88.28%
15 R 150 1720 0000 15 005515	Y	GBQ Diving Fees	125,000.00	139,020.00	132,750.00	95.49%
15 R 150 1720 0000 15 005520	Y	GBQ Water Polo Fees	0.00	0.00	0.00	0.00%
15 R 150 1720 0000 15 005530	Y	GSC 10U/Wonder/Mighty Fees	15,000.00	13,206.82	15,000.00	113.58%
15 R 150 1720 0000 15 005540	Y	GSC 12U/Energy Fees	18,000.00	15,825.79	16,000.00	101.10%
15 R 150 1720 0000 15 005550	Y	GSC 13-14U Tenacious Fees	15,000.00	12,989.29	15,000.00	115.48%

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
15 R 150 1720 0000 15 005560	Y	GSC Senior/Respect Fees	25,000.00	20,302.07	20,000.00	98.51%
20 R 200 1721 0000 00 000000	Y	GBN Parking Fees	200,000.00	194,512.50	200,000.00	102.82%
20 R 300 1721 0000 00 000000	Y	GBS Parking Fees	210,000.00	212,275.00	210,000.00	98.93%
<b>Student and Program Fees</b>			<b>\$3,907,226.00</b>	<b>\$3,740,123.68</b>	<b>\$4,168,260.00</b>	<b>111.45%</b>
10 R 200 1821 0000 00 000000	N	GBN Bookstore Sales	0.00	0.00	0.00	0.00%
10 R 200 1890 0000 00 000000	Y	GBN Sales Tax Receipts	0.00	0.00	0.00	0.00%
10 R 300 1821 0000 00 000000	N	GBS Bookstore Sales	0.00	0.00	0.00	0.00%
10 R 300 1890 0000 00 000000	Y	GBS Sales Tax Receipts	0.00	0.00	0.00	0.00%
<b>Bookstore Receipts</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 1910 0000 00 002560	Y	Facility Rental - Quest Food	430,000.00	468,826.92	430,000.00	91.72%
10 R 100 1920 0000 00 000000	Y	Donations from Private Sources	49,000.00	49,066.65	50,000.00	101.90%
10 R 100 1940 0000 00 000000	Y	Township Services	33,436.00	33,436.00	35,000.00	104.68%
10 R 100 1941 0000 00 000000	Y	Intergov Bandwidth Agmnt	164,000.00	164,076.84	165,000.00	100.56%
10 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	40,000.00	78,572.90	50,000.00	63.64%
10 R 100 1954 0000 00 000000	Y	PCard Rebates	115,000.00	132,744.14	150,000.00	113.00%
10 R 100 1955 0000 00 000000	Y	Rebates	61,300.00	61,314.85	62,000.00	101.12%
10 R 100 1980 0000 00 000000	Y	Vending Sales	0.00	0.00	0.00	0.00%
10 R 100 1999 0000 00 000000	Y	Other Misc Local Revenue	5,800.00	5,913.75	6,000.00	101.46%
10 R 100 1999 0000 00 002131	Y	Misc Local Revenue - School	0.00	0.00	0.00	0.00%
10 R 200 1970 0000 00 000000	Y	GBN Driver Education Fee	50,000.00	46,025.00	50,000.00	108.64%
10 R 300 1970 0000 00 000000	Y	GBS Driver Education Fee	30,000.00	30,686.00	30,000.00	97.76%
15 R 150 1920 0000 15 005505	Y	Donations from Private Sources	25,000.00	24,591.88	25,000.00	101.66%
15 R 150 1920 0000 15 005510	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1920 0000 15 005515	Y	Donations from Private Sources	2,750.00	2,530.00	2,500.00	98.81%
15 R 150 1920 0000 15 005520	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1920 0000 15 005530	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1920 0000 15 005540	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1920 0000 15 005550	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1920 0000 15 005560	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005505	Y	Refund of Prior Year Exp	500.00	460.68	0.00	0.00%
15 R 150 1950 0000 15 005510	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005515	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005520	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005530	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005540	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005550	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1950 0000 15 005560	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005505	Y	Other Misc Local Revenue	2,500.00	2,411.24	0.00	0.00%
15 R 150 1999 0000 15 005510	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005515	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005520	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%



## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
15 R 150 1999 0000 15 005530	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005540	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005550	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
15 R 150 1999 0000 15 005560	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
20 R 100 1910 0000 00 000000	Y	GBA Rental of Facilities	450.00	450.00	500.00	111.11%
20 R 100 1920 0000 00 000000	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
20 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	0.00	16,176.41	0.00	0.00%
20 R 100 1955 0000 00 000000	Y	Rebates	150.00	139.25	0.00	0.00%
20 R 100 1956 0000 00 000000	Y	Energy Rebates	-19,200.00	19,203.62	20,000.00	104.15%
20 R 100 1999 0000 00 000000	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
20 R 200 1910 0000 00 000000	Y	GBN Rental of Facilities	26,625.00	35,006.91	35,000.00	99.98%
20 R 300 1910 0000 00 000000	Y	GBS Rental of Facilities	34,880.00	66,614.45	35,000.00	52.54%
40 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
<b>Other Local Income</b>			<b>\$1,052,191.00</b>	<b>\$1,238,247.49</b>	<b>\$1,146,000.00</b>	<b>92.55%</b>
10 R 100 3001 0000 00 300100	Y	Evidence Based Funding Formula	3,380,872.00	3,380,875.99	3,380,872.00	100.00%
20 R 100 3001 0000 00 300100	Y	Evidence Based Funding Formula	0.00	0.00	0.00	0.00%
40 R 100 3001 0000 00 300100	N	Evidence Based Funding Formula	0.00	0.00	0.00	0.00%
<b>General State Aid</b>			<b>\$3,380,872.00</b>	<b>\$3,380,875.99</b>	<b>\$3,380,872.00</b>	<b>100.00%</b>
10 R 100 3100 0000 00 310000	Y	SpEd: Private Facility Tuition	315,000.00	315,035.06	315,000.00	99.99%
10 R 100 3105 0000 00 310500	Y	SpEd: Children Requiring Svcs	0.00	0.00	0.00	0.00%
10 R 100 3110 0000 00 311000	Y	SpEd: Personnel	0.00	0.00	0.00	0.00%
10 R 100 3120 0000 00 312000	Y	SpEd: Orphanage Individual	0.00	0.00	0.00	0.00%
10 R 100 3130 0000 00 313000	Y	SpEd: Orphanage Summer	0.00	0.00	0.00	0.00%
10 R 100 3145 0000 00 314500	Y	SpEd: Summer School	0.00	0.00	0.00	0.00%
<b>State Categorical Grants</b>			<b>\$315,000.00</b>	<b>\$315,035.06</b>	<b>\$315,000.00</b>	<b>99.99%</b>
10 R 100 3215 0000 00 321500	N	Vocational Ed: Formula	0.00	0.00	0.00	0.00%
10 R 100 3220 0000 00 322000	Y	CTE - Secondary Program	113,502.00	132,907.00	108,781.00	81.85%
10 R 100 3235 0000 00 323500	N	CTE - Agricultural Education	0.00	0.00	0.00	0.00%
10 R 100 3298 0000 00 329800	Y	CTEI - Elementary STEM Grant	10,612.00	11,242.00	0.00	0.00%
10 R 100 3299 0000 00 329900	Y	CTE - Other	9,872.00	7,500.00	0.00	0.00%
<b>State Categorical Grants</b>			<b>\$133,986.00</b>	<b>\$151,649.00</b>	<b>\$108,781.00</b>	<b>71.73%</b>
10 R 100 3305 0000 00 330500	N	Bilingual Ed TPI/TBE	0.00	0.00	0.00	0.00%
10 R 100 3370 0000 00 337000	Y	Driver Education	45,000.00	51,178.14	50,000.00	97.70%
<b>State Categorical Grants</b>			<b>\$45,000.00</b>	<b>\$51,178.14</b>	<b>\$50,000.00</b>	<b>97.70%</b>
10 R 100 3510 0000 00 351000	Y	Transportation - Special	0.00	0.00	0.00	0.00%
40 R 100 3500 0000 00 350000	Y	Transportation - Regular and	0.00	0.00	0.00	0.00%
40 R 100 3510 0000 00 351000	Y	Transportation - Special	1,100,000.00	1,092,377.35	1,100,000.00	100.70%

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
<b>State Categorical Grants</b>			<b>\$1,100,000.00</b>	<b>\$1,092,377.35</b>	<b>\$1,100,000.00</b>	<b>100.70%</b>
10 R 100 3651 0000 00 365100	N	National Board Certification	0.00	0.00	0.00	0.00%
<b>State Categorical Grants</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 3775 0000 00 377500	N	School Safety & Ed Improv Block	0.00	0.00	0.00	0.00%
<b>State Categorical Grants</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 3990 0000 00 399000	Y	Project Lead the Way Grant	0.00	0.00	0.00	0.00%
10 R 100 3992 0000 00 399200	N	Innovation Talent Grant	0.00	0.00	0.00	0.00%
10 R 100 3995 0000 00 399500	Y	Library Per Capita Grant	0.00	0.00	4,466.00	0.00%
10 R 100 3998 0000 00 399800	Y	Reserved for On-Behalf	35,000,000.00	36,438,349.00	35,000,000.00	96.05%
10 R 100 3999 0000 00 399900	Y	Other Restricted Revenue from	250,000.00	0.00	250,000.00	0.00%
20 R 100 3925 0000 00 392500	Y	School Infrastructure -	0.00	0.00	0.00	0.00%
<b>State Categorical Grants</b>			<b>\$35,250,000.00</b>	<b>\$36,438,349.00</b>	<b>\$35,254,466.00</b>	<b>96.75%</b>
10 R 100 4001 0000 00 400100	Y	Federal Impact Aid	0.00	0.00	0.00	0.00%
10 R 100 4090 0000 00 409000	Y	Drug Free Communities	127,500.00	120,212.93	125,000.00	103.98%
10 R 100 4099 0000 00 409900	Y	Other Restricted Revenue from	0.00	0.00	0.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$127,500.00</b>	<b>\$120,212.93</b>	<b>\$125,000.00</b>	<b>103.98%</b>
10 R 100 4225 0000 00 422500	Y	Summer Food Service Program	0.00	0.00	0.00	0.00%
<b>42--</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 4300 0000 00 430000	Y	Title I - Low Income	338,776.00	312,366.00	266,423.00	85.29%
50 R 100 4300 0000 00 430000	N	Title I - Low Income	0.00	0.00	0.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$338,776.00</b>	<b>\$312,366.00</b>	<b>\$266,423.00</b>	<b>85.29%</b>
10 R 100 4400 0000 00 440000	Y	Title IV - Student Support &	34,229.00	10,914.00	18,730.00	171.61%
10 R 100 4489 0000 00 448900	Y	FEMA Federal Grant	337,335.00	337,335.95	0.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$371,564.00</b>	<b>\$348,249.95</b>	<b>\$18,730.00</b>	<b>5.38%</b>
10 R 100 4620 0000 00 462000	Y	Fed SpEd - IDEA Flow Through	880,389.00	799,912.00	816,575.00	102.08%
10 R 100 4620 0000 00 462002	Y	IDEA-PL 94-142 CEIS	242,009.00	0.00	144,101.00	0.00%
10 R 100 4625 0000 00 462500	Y	Fed SpEd - IDEA Room & Board	1,000,000.00	1,193,622.24	1,200,000.00	100.53%
<b>Federal Categorical Grants</b>			<b>\$2,122,398.00</b>	<b>\$1,993,534.24</b>	<b>\$2,160,676.00</b>	<b>108.38%</b>
10 R 100 4745 0000 00 474500	Y	4770 / CTE - Perkins - Title III E	81,951.00	84,647.16	88,405.00	104.44%
<b>Federal Categorical Grants</b>			<b>\$81,951.00</b>	<b>\$84,647.16</b>	<b>\$88,405.00</b>	<b>104.44%</b>
10 R 100 4851 0000 00 485100	N	ARRA - Title I Low Income	0.00	0.00	0.00	0.00%
10 R 100 4880 0000 00 488000	N	ARRA Education Jobs Program	0.00	0.00	0.00	0.00%

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
<b>Federal Categorical Grants</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 4905 0000 00 490500	Y	Title III - Instruction for English	14,000.00	13,436.00	0.00	0.00%
10 R 100 4909 0000 00 490900	Y	Title III - English Language	25,400.00	19,151.00	31,900.00	166.57%
10 R 100 4932 0000 00 493200	Y	Title II - Teacher Quality	102,875.00	85,533.00	79,635.00	93.10%
10 R 100 4951 0000 00 495100	Y	Div Rehab Svcs DHS (Step)	66,399.00	255,409.41	150,000.00	58.73%
10 R 100 4991 0000 00 499100	Y	Medicaid Matching Funds - Adm	120,000.00	149,667.78	150,000.00	100.22%
10 R 100 4992 0000 00 499200	Y	Medicaid Matching Funds - Fee	30,000.00	-31,271.63	250,000.00	-799.45%
10 R 100 4997 0000 00 499700	Y	ESSER - Elem & Secondary	0.00	-398,772.00	0.00	0.00%
10 R 100 4998 0000 00 499800	Y	Other Federal Programs	-31,824.00	4,416.00	90,000.00	2,038.04%
10 R 100 4998 0000 00 499801	Y	CARES - ESSER I Grant	16,961.00	16,961.00	0.00	0.00%
10 R 100 4998 0000 00 499802	Y	CRRSA - ESSER II Grant	0.00	0.00	0.00	0.00%
10 R 100 4998 0000 00 499803	Y	American Rescue Plan - ESSER	246,723.00	448,772.00	0.00	0.00%
10 R 100 4998 0000 00 499807	Y	IDEA-PL 94-142 ARP CEIS	36,240.00	0.00	47,922.00	0.00%
10 R 100 4998 0000 00 499808	Y	IDEA-PL 94-142 ARP	205,363.00	0.00	164,900.00	0.00%
10 R 100 4998 0000 00 499809	Y	McKinney-Vento Homeless Grant	10,686.00	0.00	10,686.00	0.00%
10 R 100 4999 0000 00 499900	Y	Other Misc Federal Revenue	0.00	0.00	0.00	0.00%
20 R 100 4998 0000 00 499803	Y	American Rescue Plan - ESSER	1,000,000.00	0.00	1,089,461.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$1,842,823.00</b>	<b>\$563,302.56</b>	<b>\$2,064,504.00</b>	<b>366.50%</b>
10 R 100 7110 0000 00 000000	Y	Abatement of the Working Cash	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005505	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005510	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005515	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005520	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005530	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005540	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005550	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
15 R 150 7130 0000 15 005560	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
40 R 100 7110 0000 00 000000	N	Abatement of the Working Cash	0.00	0.00	0.00	0.00%
<b>Other Sources of Funds</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
10 R 100 7310 0000 00 000000	Y	Sale of Equipment - Capitalized	0.00	0.00	0.00	0.00%
10 R 100 7320 0000 00 000000	Y	Sale of Equipment -	33,000.00	34,836.00	30,000.00	86.12%
<b>Other Sources of Funds</b>			<b>\$33,000.00</b>	<b>\$34,836.00</b>	<b>\$30,000.00</b>	<b>86.12%</b>
10 R 100 7990 0000 00 000000	Y	Other Financing Sources	0.00	0.00	0.00	0.00%
10 R 200 7990 0000 00 000000	N	Other Financing Sources	0.00	0.00	0.00	0.00%
10 R 300 7990 0000 00 000000	N	Other Financing Sources	0.00	0.00	0.00	0.00%
40 R 100 7990 0000 00 000000	N	Other Financing Sources	0.00	0.00	0.00	0.00%
<b>Other Sources of Funds</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

## FY2023-24 Final Budget - Operating Funds Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

<u>Account</u>	<u>Act</u>	<u>Account Description</u>	<u>PY Budget</u>	<u>PY Activity</u>	<u>FY2023-24 Final</u>	<u>% PY Activity</u>
Grand Revenue Totals			\$187,119,494.	\$187,691,115.	\$197,793,317.00	105.38%

## FY2023-24 Final Budget - Operating Funds

Fiscal Year 2023-2024

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
<b>001000 - General Instruction</b>				
1--- Salaries	45,500.00	46,155.44	761,000.00	1,648.78%
2--- Benefits	59,470.00	36,678.15	984.00	2.68%
3--- Purchased Services	96,000.00	80,788.81	98,419.00	121.82%
4--- Supplies/Materials	44,000.00	43,134.73	49,250.00	114.18%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	33,750.00	9,155.42	1,750.00	19.11%
7--- Non-Capitalized Outlay	24,000.00	0.00	12,200.00	0.00%
<b>General Instruction Totals</b>	<b>\$302,720.00</b>	<b>\$215,912.55</b>	<b>\$923,603.00</b>	<b>427.77%</b>
<b>001001 - Financial Aid</b>				
3--- Purchased Services	123,000.00	92,091.65	64,000.00	69.50%
<b>Financial Aid Totals</b>	<b>\$123,000.00</b>	<b>\$92,091.65</b>	<b>\$64,000.00</b>	<b>69.50%</b>
<b>001002 - Substitution</b>				
1--- Salaries	1,375,000.00	1,447,841.79	1,367,369.00	94.44%
2--- Benefits	42,476.00	40,984.84	87,523.00	213.55%
<b>Substitution Totals</b>	<b>\$1,417,476.00</b>	<b>\$1,488,826.63</b>	<b>\$1,454,892.00</b>	<b>97.72%</b>
<b>001005 - Visual Arts</b>				
1--- Salaries	731,502.00	731,501.37	770,330.00	105.31%
2--- Benefits	109,503.00	110,666.17	131,501.00	118.83%
3--- Purchased Services	11,765.00	7,076.19	5,350.00	75.61%
4--- Supplies/Materials	62,200.00	60,414.84	63,650.00	105.35%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,950.00	1,467.00	1,750.00	119.29%
7--- Non-Capitalized Outlay	2,300.00	2,499.77	11,200.00	448.04%
<b>Visual Arts Totals</b>	<b>\$919,220.00</b>	<b>\$913,625.34</b>	<b>\$983,781.00</b>	<b>107.68%</b>
<b>001010 - Drama Instruction</b>				
1--- Salaries	42,335.00	42,333.60	36,281.00	85.70%
2--- Benefits	6,532.00	6,209.79	4,795.00	77.22%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	1,750.00	449.71	4,100.00	911.70%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Drama Instruction Totals</b>	<b>\$50,617.00</b>	<b>\$48,993.10</b>	<b>\$45,176.00</b>	<b>92.21%</b>
<b>001015 - Driver Education</b>				
1--- Salaries	697,669.00	697,667.77	724,170.00	103.80%
2--- Benefits	116,163.00	122,054.40	128,633.00	105.39%
3--- Purchased Services	5,500.00	16,597.09	25,000.00	150.63%
4--- Supplies/Materials	3,850.00	2,581.38	8,850.00	342.84%
5--- Capital Outlay	0.00	0.00	240,000.00	0.00%
6--- Dues/Fees/Other	250.00	200.00	250.00	125.00%

## FY2023-24 Final Budget - Operating Funds

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Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
<b>001015 - Driver Education</b>				
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Driver Education Totals</b>	<b>\$823,432.00</b>	<b>\$839,100.64</b>	<b>\$1,126,903.00</b>	<b>134.30%</b>
<b>001020 - English</b>				
1--- Salaries	5,524,328.00	5,524,182.06	6,301,358.00	114.07%
2--- Benefits	873,991.00	898,530.23	1,148,381.00	127.81%
3--- Purchased Services	11,775.00	11,391.66	5,125.00	44.99%
4--- Supplies/Materials	12,750.00	14,603.32	17,450.00	119.49%
6--- Dues/Fees/Other	500.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	1,000.00	15,323.53	1,550.00	10.12%
<b>English Totals</b>	<b>\$6,424,344.00</b>	<b>\$6,464,030.80</b>	<b>\$7,473,864.00</b>	<b>115.62%</b>
<b>001025 - Evening HS Instruction</b>				
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%
<b>Evening HS Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001030 - World Language</b>				
1--- Salaries	4,324,967.00	4,283,898.15	4,444,860.00	103.76%
2--- Benefits	758,537.00	782,614.19	841,601.00	107.54%
3--- Purchased Services	16,000.00	8,124.78	8,950.00	110.16%
4--- Supplies/Materials	14,700.00	16,214.63	16,200.00	99.91%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,000.00	526.50	800.00	151.95%
7--- Non-Capitalized Outlay	1,550.00	917.24	710.00	77.41%
<b>World Language Totals</b>	<b>\$5,116,754.00</b>	<b>\$5,092,295.49</b>	<b>\$5,313,121.00</b>	<b>104.34%</b>
<b>001035 - Health Education</b>				
1--- Salaries	659,672.00	659,670.39	706,585.00	107.11%
2--- Benefits	95,154.00	98,961.76	112,769.00	113.95%
3--- Purchased Services	1,250.00	0.00	750.00	0.00%
4--- Supplies/Materials	8,200.00	3,831.93	6,950.00	181.37%
6--- Dues/Fees/Other	0.00	40.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	56.68	0.00	0.00%
<b>Health Education Totals</b>	<b>\$764,276.00</b>	<b>\$762,560.76</b>	<b>\$827,054.00</b>	<b>108.46%</b>
<b>001040 - Mathematics</b>				
1--- Salaries	6,191,305.00	6,172,595.28	6,299,971.00	102.06%
2--- Benefits	984,079.00	1,022,585.65	1,123,015.00	109.82%
3--- Purchased Services	16,550.00	9,598.54	10,200.00	106.27%

## FY2023-24 Final Budget - Operating Funds

Fiscal Year 2023-2024

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
<b>001040 - Mathematics</b>				
4--- Supplies/Materials	22,150.00	25,396.81	20,425.00	80.42%
6--- Dues/Fees/Other	1,825.00	357.00	1,350.00	378.15%
7--- Non-Capitalized Outlay	3,000.00	10,828.68	4,400.00	40.63%
<b>Mathematics Totals</b>	<b>\$7,218,909.00</b>	<b>\$7,241,361.96</b>	<b>\$7,459,361.00</b>	<b>103.01%</b>
 <b>001045 - Music/Performing Arts</b>				
1--- Salaries	773,334.00	792,723.66	848,893.00	107.09%
2--- Benefits	122,757.00	124,444.83	148,626.00	119.43%
3--- Purchased Services	70,550.00	47,048.14	50,940.00	108.27%
4--- Supplies/Materials	40,450.00	28,591.81	44,150.00	154.41%
5--- Capital Outlay	0.00	0.00	5,330.00	0.00%
6--- Dues/Fees/Other	7,200.00	4,509.98	4,225.00	93.68%
7--- Non-Capitalized Outlay	7,018.00	42,929.09	16,720.00	38.95%
<b>Music/Performing Arts Totals</b>	<b>\$1,021,309.00</b>	<b>\$1,040,247.51</b>	<b>\$1,118,884.00</b>	<b>107.56%</b>
 <b>001050 - Physical Education</b>				
1--- Salaries	3,733,359.00	3,731,909.85	3,844,266.00	103.01%
2--- Benefits	655,191.00	667,514.55	787,922.00	118.04%
3--- Purchased Services	66,400.00	77,867.47	60,600.00	77.82%
4--- Supplies/Materials	23,100.00	13,859.07	24,500.00	176.78%
5--- Capital Outlay	6,000.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	600.00	1,945.00	600.00	30.85%
7--- Non-Capitalized Outlay	4,200.00	7,515.38	6,400.00	85.16%
<b>Physical Education Totals</b>	<b>\$4,488,850.00</b>	<b>\$4,500,611.32</b>	<b>\$4,724,288.00</b>	<b>104.97%</b>
 <b>001055 - Science</b>				
1--- Salaries	5,858,083.00	5,814,949.42	5,981,907.00	102.87%
2--- Benefits	945,036.00	962,738.07	1,121,607.00	116.50%
3--- Purchased Services	23,650.00	20,657.75	20,150.00	97.54%
4--- Supplies/Materials	139,300.00	137,990.49	164,450.00	119.17%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	775.00	555.00	725.00	130.63%
7--- Non-Capitalized Outlay	12,900.00	33,309.43	18,300.00	54.94%
<b>Science Totals</b>	<b>\$6,979,744.00</b>	<b>\$6,970,200.16</b>	<b>\$7,307,139.00</b>	<b>104.83%</b>
 <b>001057 - STEM</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	15,500.00	14,730.34	21,650.00	146.98%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	60.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>STEM Totals</b>	<b>\$15,500.00</b>	<b>\$14,790.34</b>	<b>\$21,650.00</b>	<b>146.38%</b>
 <b>001060 - Social Studies</b>				

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<b>001060 - Social Studies</b>				
1--- Salaries	4,760,280.00	4,760,279.41	5,341,309.00	112.21%
2--- Benefits	663,664.00	706,205.19	863,502.00	122.27%
3--- Purchased Services	16,475.00	20,641.25	12,800.00	62.01%
4--- Supplies/Materials	16,750.00	15,521.45	15,950.00	102.76%
6--- Dues/Fees/Other	1,650.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	150.00	2,092.64	2,040.00	97.48%
<b>Social Studies Totals</b>	<b>\$5,458,969.00</b>	<b>\$5,504,739.94</b>	<b>\$6,235,601.00</b>	<b>113.28%</b>
<b>001065 - Team</b>				
1--- Salaries	923,754.00	923,753.38	0.00	0.00%
2--- Benefits	140,630.00	144,899.35	0.00	0.00%
<b>Team Totals</b>	<b>\$1,064,384.00</b>	<b>\$1,068,652.73</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001150 - Reading Improvement</b>				
1--- Salaries	229,682.00	229,680.98	0.00	0.00%
2--- Benefits	35,299.00	34,806.01	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	700.00	697.55	950.00	136.19%
<b>Reading Improvement Totals</b>	<b>\$265,681.00</b>	<b>\$265,184.54</b>	<b>\$950.00</b>	<b>0.36%</b>
<b>001152 - Academic Resource Center</b>				
1--- Salaries	137,993.00	134,492.34	0.00	0.00%
2--- Benefits	17,191.00	18,056.17	0.00	0.00%
3--- Purchased Services	300.00	300.00	2,375.00	791.67%
4--- Supplies/Materials	4,200.00	261.10	2,000.00	765.99%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	79.98	0.00	0.00%
<b>Academic Resource Center Totals</b>	<b>\$159,684.00</b>	<b>\$153,189.59</b>	<b>\$4,375.00</b>	<b>2.86%</b>
<b>001155 - Titan Learning Center</b>				
1--- Salaries	137,680.00	137,679.60	0.00	0.00%
2--- Benefits	8,347.00	8,220.31	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	6,000.00	6,629.86	7,000.00	105.58%
<b>Titan Learning Center Totals</b>	<b>\$152,027.00</b>	<b>\$152,529.77</b>	<b>\$7,000.00</b>	<b>4.59%</b>
<b>001160 - Summer School</b>				
1--- Salaries	447,480.00	400,426.02	544,782.00	136.05%
2--- Benefits	34,168.00	26,900.13	44,156.00	164.15%
3--- Purchased Services	1,500.00	-11.82	1,500.00	-12,690.36%
4--- Supplies/Materials	4,500.00	7,711.86	4,000.00	51.87%
6--- Dues/Fees/Other	0.00	0.00	100.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%



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<b>001160 - Summer School</b>				
<b>Summer School Totals</b>	<b>\$487,648.00</b>	<b>\$435,026.19</b>	<b>\$594,538.00</b>	<b>136.67%</b>
<b>001162 - Summer Service Learning</b>				
1--- Salaries	25,000.00	21,727.00	25,000.00	115.06%
2--- Benefits	1,900.00	1,294.23	2,766.00	213.72%
3--- Purchased Services	15,000.00	18,198.00	20,000.00	109.90%
4--- Supplies/Materials	7,300.00	11,333.38	7,400.00	65.29%
<b>Summer Service Learning Totals</b>	<b>\$49,200.00</b>	<b>\$52,552.61</b>	<b>\$55,166.00</b>	<b>104.97%</b>
<b>001165 - Summer Science Camp</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
<b>Summer Science Camp Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001170 - Extended School Year Program</b>				
1--- Salaries	87,020.00	85,700.47	107,000.00	124.85%
2--- Benefits	8,220.00	6,221.85	9,211.00	148.04%
3--- Purchased Services	0.00	0.00	1,600.00	0.00%
<b>Extended School Year Program Totals</b>	<b>\$95,240.00</b>	<b>\$91,922.32</b>	<b>\$117,811.00</b>	<b>128.16%</b>
<b>001180 - Multilingual Learners</b>				
1--- Salaries	410,580.00	410,544.53	973,413.00	237.10%
2--- Benefits	87,019.00	95,990.30	361,563.00	376.67%
3--- Purchased Services	400.00	755.84	0.00	0.00%
4--- Supplies/Materials	2,220.00	1,778.41	2,575.00	144.79%
<b>Multilingual Learners Totals</b>	<b>\$500,219.00</b>	<b>\$509,069.08</b>	<b>\$1,337,551.00</b>	<b>262.74%</b>
<b>001250 - Intervention</b>				
1--- Salaries	0.00	0.00	572,055.00	0.00%
2--- Benefits	0.00	0.00	77,461.00	0.00%
<b>Intervention Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$649,516.00</b>	<b>0.00%</b>
<b>001300 - Special Education Administration</b>				
1--- Salaries	1,436,347.00	1,418,027.52	1,561,818.00	110.14%
2--- Benefits	471,185.00	379,522.18	378,431.00	99.71%
3--- Purchased Services	2,382,000.00	3,099,372.26	2,356,150.00	76.02%
4--- Supplies/Materials	17,800.00	14,111.04	14,300.00	101.34%
6--- Dues/Fees/Other	2,000.00	450.00	500.00	111.11%
7--- Non-Capitalized Outlay	1,750.00	2,481.82	8,000.00	322.34%
<b>Special Education Administration Totals</b>	<b>\$4,311,082.00</b>	<b>\$4,913,964.82</b>	<b>\$4,319,199.00</b>	<b>87.90%</b>
<b>001305 - District SpEd Placements</b>				
1--- Salaries	145,862.00	144,124.71	145,028.00	100.63%

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<b>001305 - District SpEd Placements</b>				
2--- Benefits	26,115.00	25,447.12	30,717.00	120.71%
3--- Purchased Services	20,000.00	0.00	20,000.00	0.00%
6--- Dues/Fees/Other	9,850,000.00	8,902,513.98	9,600,000.00	107.83%
<b>District SpEd Placements Totals</b>	<b>\$10,041,977.00</b>	<b>\$9,072,085.81</b>	<b>\$9,795,745.00</b>	<b>107.98%</b>
<b>001310 - Assistive Technology</b>				
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%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Assistive Technology Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001312 - Social/Emotional Program</b>				
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%
<b>Social/Emotional Program Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001315 - Special Education Instruction</b>				
1--- Salaries	5,357,208.00	5,326,446.16	6,416,336.00	120.46%
2--- Benefits	1,115,106.00	1,124,817.06	1,768,976.00	157.27%
3--- Purchased Services	17,600.00	8,664.57	8,560.00	98.79%
4--- Supplies/Materials	5,400.00	5,485.28	5,550.00	101.18%
6--- Dues/Fees/Other	0.00	100.00	0.00	0.00%
7--- Non-Capitalized Outlay	1,000.00	714.50	1,000.00	139.96%
<b>Special Education Instruction Totals</b>	<b>\$6,496,314.00</b>	<b>\$6,466,227.57</b>	<b>\$8,200,422.00</b>	<b>126.82%</b>
<b>001320 - Developmental Learning Skills</b>				
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%
<b>Developmental Learning Skills Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001322 - Learning Disabilities</b>				
1--- Salaries	0.00	0.00	0.00	0.00%

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<b>001322 - Learning Disabilities</b>				
2--- Benefits	0.00	0.00	0.00	0.00%
<b>Learning Disabilities Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001325 - Special Education Resource</b>				
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%
<b>Special Education Resource Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001330 - SpEd Job Coaching</b>				
1--- Salaries	208,193.00	185,584.01	209,980.00	113.15%
2--- Benefits	86,605.00	83,403.59	99,553.00	119.36%
<b>SpEd Job Coaching Totals</b>	<b>\$294,798.00</b>	<b>\$268,987.60</b>	<b>\$309,533.00</b>	<b>115.07%</b>
<b>001350 - Transition Services</b>				
1--- Salaries	989,512.00	901,314.62	975,519.00	108.23%
2--- Benefits	258,807.00	258,090.78	278,637.00	107.96%
3--- Purchased Services	62,310.00	118,015.35	73,000.00	61.86%
4--- Supplies/Materials	500.00	414.14	500.00	120.73%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	500.00	89.95	0.00	0.00%
<b>Transition Services Totals</b>	<b>\$1,311,629.00</b>	<b>\$1,277,924.84</b>	<b>\$1,327,656.00</b>	<b>103.89%</b>
<b>001360 - Off Campus Instruction</b>				
1--- Salaries	1,011,507.00	1,008,485.08	1,128,180.00	111.87%
2--- Benefits	254,707.00	251,682.92	325,837.00	129.46%
3--- Purchased Services	777,025.00	697,833.86	602,025.00	86.27%
4--- Supplies/Materials	15,400.00	21,527.49	14,700.00	68.28%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	50.00	100.00	200.00%
7--- Non-Capitalized Outlay	500.00	1,158.44	500.00	43.16%
<b>Off Campus Instruction Totals</b>	<b>\$2,059,139.00</b>	<b>\$1,980,737.79</b>	<b>\$2,071,342.00</b>	<b>104.57%</b>
<b>001370 - Hospital Instruction Services</b>				
1--- Salaries	80,000.00	85,605.86	85,000.00	99.29%
2--- Benefits	1,775.00	1,716.86	1,519.00	88.48%
3--- Purchased Services	50,000.00	48,068.16	50,000.00	104.02%
<b>Hospital Instruction Services Totals</b>	<b>\$131,775.00</b>	<b>\$135,390.88</b>	<b>\$136,519.00</b>	<b>100.83%</b>
<b>001380 - Glenbrook United</b>				
1--- Salaries	30,500.00	30,413.00	31,367.00	103.14%
2--- Benefits	931.00	821.19	793.00	96.57%

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<b>001380 - Glenbrook United</b>				
<b>Glenbrook United Totals</b>	<b>\$31,431.00</b>	<b>\$31,234.19</b>	<b>\$32,160.00</b>	<b>102.96%</b>
<b>001405 - Technical Education</b>				
1--- Salaries	1,007,587.00	1,007,357.37	1,128,001.00	111.98%
2--- Benefits	172,810.00	189,932.69	257,104.00	135.37%
3--- Purchased Services	7,240.00	7,469.73	5,590.00	74.84%
4--- Supplies/Materials	56,550.00	39,852.78	37,650.00	94.47%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	600.00	800.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	20,980.17	10,000.00	47.66%
<b>Technical Education Totals</b>	<b>\$1,244,787.00</b>	<b>\$1,266,392.74</b>	<b>\$1,438,345.00</b>	<b>113.58%</b>
<b>001410 - Broadcasting</b>				
1--- Salaries	404,293.00	400,683.12	429,988.00	107.31%
2--- Benefits	62,370.00	65,646.23	69,596.00	106.02%
3--- Purchased Services	25,020.00	18,569.09	26,500.00	142.71%
4--- Supplies/Materials	12,650.00	6,711.53	10,620.00	158.24%
5--- Capital Outlay	0.00	5,833.47	6,000.00	102.85%
6--- Dues/Fees/Other	3,425.00	2,789.00	3,400.00	121.91%
7--- Non-Capitalized Outlay	31,368.00	30,502.34	41,500.00	136.06%
<b>Broadcasting Totals</b>	<b>\$539,126.00</b>	<b>\$530,734.78</b>	<b>\$587,604.00</b>	<b>110.72%</b>
<b>001415 - Business Education</b>				
1--- Salaries	1,333,372.00	1,333,371.17	1,425,116.00	106.88%
2--- Benefits	220,527.00	232,839.56	275,511.00	118.33%
3--- Purchased Services	3,110.00	200.00	280.00	140.00%
4--- Supplies/Materials	5,905.00	7,795.91	7,150.00	91.71%
6--- Dues/Fees/Other	200.00	0.00	220.00	0.00%
7--- Non-Capitalized Outlay	0.00	5,843.82	2,000.00	34.22%
<b>Business Education Totals</b>	<b>\$1,563,114.00</b>	<b>\$1,580,050.46</b>	<b>\$1,710,277.00</b>	<b>108.24%</b>
<b>001420 - DCE - Diversified Cooperative</b>				
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%
<b>DCE - Diversified Cooperative Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>001425 - Family/Consumer Science</b>				
1--- Salaries	854,526.00	854,524.57	900,212.00	105.35%
2--- Benefits	144,577.00	144,969.50	176,886.00	122.02%
3--- Purchased Services	5,190.00	925.52	1,500.00	162.07%
4--- Supplies/Materials	37,810.00	42,485.73	44,650.00	105.09%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	740.00	238.00	490.00	205.88%

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<b>001425 - Family/Consumer Science</b>				
7--- Non-Capitalized Outlay	0.00	454.95	5,000.00	1,099.02%
<b>Family/Consumer Science Totals</b>	<b>\$1,042,843.00</b>	<b>\$1,043,598.27</b>	<b>\$1,128,738.00</b>	<b>108.16%</b>
 <b>001435 - PreSchool</b>				
1--- Salaries	86,654.00	86,652.56	90,450.00	104.38%
2--- Benefits	45,350.00	43,015.34	47,971.00	111.52%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	3,820.00	2,507.30	3,200.00	127.63%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>PreSchool Totals</b>	<b>\$135,824.00</b>	<b>\$132,175.20</b>	<b>\$141,621.00</b>	<b>107.15%</b>
 <b>001650 - Academy</b>				
1--- Salaries	706,278.00	706,621.53	743,571.00	105.23%
2--- Benefits	104,715.00	109,547.71	123,599.00	112.83%
3--- Purchased Services	114,000.00	92,660.65	114,800.00	123.89%
4--- Supplies/Materials	1,700.00	912.66	1,100.00	120.53%
6--- Dues/Fees/Other	250.00	0.00	200.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Academy Totals</b>	<b>\$926,943.00</b>	<b>\$909,742.55</b>	<b>\$983,270.00</b>	<b>108.08%</b>
 <b>001900 - Alternative Programs</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	30,000.00	48,419.20	50,000.00	103.26%
<b>Alternative Programs Totals</b>	<b>\$30,000.00</b>	<b>\$48,419.20</b>	<b>\$50,000.00</b>	<b>103.26%</b>
 <b>001911 - Rental of Facilities</b>				
1--- Salaries	30,000.00	38,929.98	90,000.00	231.18%
2--- Benefits	3,900.00	4,584.18	10,447.00	227.89%
<b>Rental of Facilities Totals</b>	<b>\$33,900.00</b>	<b>\$43,514.16</b>	<b>\$100,447.00</b>	<b>230.84%</b>
 <b>001999 - Contingency</b>				
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%
<b>Contingency Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>002110 - Dean's Office</b>				
1--- Salaries	1,853,651.00	1,844,977.04	1,906,284.00	103.32%
2--- Benefits	551,695.00	539,509.51	705,432.00	130.75%
3--- Purchased Services	7,650.00	11,012.22	9,550.00	86.72%

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	PY Budget	PY Activity	CY Budget	% PY
<b>002110 - Dean's Office</b>				
4--- Supplies/Materials	10,500.00	8,363.81	8,250.00	98.64%
6--- Dues/Fees/Other	3,400.00	3,872.76	3,400.00	87.79%
7--- Non-Capitalized Outlay	1,400.00	2,851.95	1,000.00	35.06%
<b>Dean's Office Totals</b>	<b>\$2,428,296.00</b>	<b>\$2,410,587.29</b>	<b>\$2,633,916.00</b>	<b>109.26%</b>
<b>002114 - Residency</b>				
1--- Salaries	20,000.00	10,428.49	29,561.00	283.46%
2--- Benefits	1,400.00	1,518.87	7,686.00	506.03%
3--- Purchased Services	31,500.00	21,912.13	71,500.00	326.30%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Residency Totals</b>	<b>\$52,900.00</b>	<b>\$33,859.49</b>	<b>\$108,747.00</b>	<b>321.17%</b>
<b>002116 - GEA</b>				
1--- Salaries	62,219.00	62,218.51	65,677.00	105.56%
2--- Benefits	8,927.00	9,657.97	8,051.00	83.36%
<b>GEA Totals</b>	<b>\$71,146.00</b>	<b>\$71,876.48</b>	<b>\$73,728.00</b>	<b>102.58%</b>
<b>002120 - Student Services</b>				
1--- Salaries	3,871,033.00	3,822,016.13	4,018,477.00	105.14%
2--- Benefits	606,579.00	634,143.96	755,226.00	119.09%
3--- Purchased Services	39,400.00	33,420.54	28,900.00	86.47%
4--- Supplies/Materials	21,400.00	26,128.03	26,150.00	100.08%
6--- Dues/Fees/Other	300.00	98.00	0.00	0.00%
7--- Non-Capitalized Outlay	19,000.00	14,709.36	14,000.00	95.18%
<b>Student Services Totals</b>	<b>\$4,557,712.00</b>	<b>\$4,530,516.02</b>	<b>\$4,842,753.00</b>	<b>106.89%</b>
<b>002121 - Student Success</b>				
1--- Salaries	63,700.00	63,699.08	355,904.00	558.73%
2--- Benefits	0.00	921.94	73,808.00	8,005.73%
<b>Student Success Totals</b>	<b>\$63,700.00</b>	<b>\$64,621.02</b>	<b>\$429,712.00</b>	<b>664.97%</b>
<b>002122 - Student Support</b>				
1--- Salaries	0.00	0.00	214,647.00	0.00%
2--- Benefits	0.00	0.00	39,093.00	0.00%
3--- Purchased Services	0.00	2,935.81	12,000.00	408.75%
4--- Supplies/Materials	0.00	0.00	3,000.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	1,000.00	0.00%
<b>Student Support Totals</b>	<b>\$0.00</b>	<b>\$2,935.81</b>	<b>\$269,740.00</b>	<b>9,187.92%</b>
<b>002123 - Guided Studies</b>				
1--- Salaries	537,147.00	537,146.74	469,277.00	87.36%
2--- Benefits	104,333.00	106,826.66	83,989.00	78.62%

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<b>002123 - Guided Studies</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>Guided Studies Totals</b>	<b>\$641,480.00</b>	<b>\$643,973.40</b>	<b>\$553,266.00</b>	<b>85.91%</b>
<b>002125 - College Resource Center</b>				
1--- Salaries	437,271.00	432,264.57	536,975.00	124.22%
2--- Benefits	98,133.00	108,618.97	150,326.00	138.40%
3--- Purchased Services	15,200.00	11,757.63	15,050.00	128.00%
4--- Supplies/Materials	5,550.00	4,425.85	5,300.00	119.75%
6--- Dues/Fees/Other	750.00	507.00	950.00	187.38%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>College Resource Center Totals</b>	<b>\$556,904.00</b>	<b>\$557,574.02</b>	<b>\$708,601.00</b>	<b>127.09%</b>
<b>002126 - Peer Group</b>				
1--- Salaries	500,125.00	499,521.78	523,551.00	104.81%
2--- Benefits	73,085.00	74,922.77	82,671.00	110.34%
3--- Purchased Services	5,800.00	6,000.00	5,800.00	96.67%
4--- Supplies/Materials	10,280.00	9,905.29	10,280.00	103.78%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Peer Group Totals</b>	<b>\$589,290.00</b>	<b>\$590,349.84</b>	<b>\$622,302.00</b>	<b>105.41%</b>
<b>002130 - Health Services</b>				
1--- Salaries	446,567.00	466,249.09	528,753.00	113.41%
2--- Benefits	117,637.00	117,998.56	159,230.00	134.94%
3--- Purchased Services	1,800.00	410.00	2,000.00	487.80%
4--- Supplies/Materials	7,500.00	6,489.20	7,700.00	118.66%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	150.00	292.00	600.00	205.48%
7--- Non-Capitalized Outlay	1,000.00	1,791.20	1,400.00	78.16%
<b>Health Services Totals</b>	<b>\$574,654.00</b>	<b>\$593,230.05</b>	<b>\$699,683.00</b>	<b>117.94%</b>
<b>002131 - School Health Center</b>				
3--- Purchased Services	615,200.00	172,133.50	428,000.00	248.64%
4--- Supplies/Materials	13,000.00	7,305.63	20,000.00	273.76%
7--- Non-Capitalized Outlay	125,000.00	110,908.04	20,000.00	18.03%
<b>School Health Center Totals</b>	<b>\$753,200.00</b>	<b>\$290,347.17</b>	<b>\$468,000.00</b>	<b>161.19%</b>
<b>002135 - Speech/Language/Pathology Svcs</b>				
1--- Salaries	554,906.00	554,905.00	711,363.00	128.20%
2--- Benefits	85,096.00	86,733.18	132,598.00	152.88%
<b>Speech/Language/Pathology Svcs Totals</b>	<b>\$640,002.00</b>	<b>\$641,638.18</b>	<b>\$843,961.00</b>	<b>131.53%</b>
<b>002140 - Social Work Services</b>				

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<b>002140 - Social Work Services</b>				
1--- Salaries	1,108,862.00	1,108,860.60	1,134,885.00	102.35%
2--- Benefits	235,560.00	233,475.63	244,603.00	104.77%
<b>Social Work Services Totals</b>	<b>\$1,344,422.00</b>	<b>\$1,342,336.23</b>	<b>\$1,379,488.00</b>	<b>102.77%</b>
<b>002141 - Social Work Services - Internship</b>				
1--- Salaries	42,678.00	42,677.60	50,000.00	117.16%
2--- Benefits	4,500.00	3,264.83	4,585.00	140.44%
<b>Social Work Services - Internship Program Totals</b>	<b>\$47,178.00</b>	<b>\$45,942.43</b>	<b>\$54,585.00</b>	<b>118.81%</b>
<b>002150 - Psychological Services</b>				
1--- Salaries	1,814,416.00	1,769,815.41	1,822,928.00	103.00%
2--- Benefits	315,946.00	318,543.68	347,373.00	109.05%
3--- Purchased Services	20,000.00	16,343.60	20,000.00	122.37%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>Psychological Services Totals</b>	<b>\$2,150,362.00</b>	<b>\$2,104,702.69</b>	<b>\$2,190,301.00</b>	<b>104.07%</b>
<b>002151 - Psychological Services -</b>				
1--- Salaries	64,000.00	64,000.00	32,000.00	50.00%
2--- Benefits	4,850.00	4,896.00	2,440.00	49.84%
<b>Psychological Services - Internship Program Totals</b>	<b>\$68,850.00</b>	<b>\$68,896.00</b>	<b>\$34,440.00</b>	<b>49.99%</b>
<b>002160 - Section 504</b>				
1--- Salaries	0.00	0.00	35,309.00	0.00%
2--- Benefits	0.00	0.00	3,850.00	0.00%
3--- Purchased Services	5,000.00	2,950.00	5,000.00	169.49%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Section 504 Totals</b>	<b>\$5,000.00</b>	<b>\$2,950.00</b>	<b>\$44,159.00</b>	<b>1,496.92%</b>
<b>002190 - Safety and Security Services</b>				
1--- Salaries	1,575,499.00	1,592,843.28	1,661,015.00	104.28%
2--- Benefits	701,375.00	693,268.23	938,254.00	135.34%
3--- Purchased Services	340,200.00	382,695.39	351,300.00	91.80%
4--- Supplies/Materials	18,000.00	17,800.92	26,875.00	150.98%
5--- Capital Outlay	0.00	0.00	25,000.00	0.00%
6--- Dues/Fees/Other	2,000.00	2,889.41	3,125.00	108.15%
7--- Non-Capitalized Outlay	50,000.00	45,218.68	80,606.00	178.26%
<b>Safety and Security Services Totals</b>	<b>\$2,687,074.00</b>	<b>\$2,734,715.91</b>	<b>\$3,086,175.00</b>	<b>112.85%</b>
<b>002210 - Improvement Of Instruction</b>				
1--- Salaries	203,507.00	211,016.99	1,032,165.00	489.14%
2--- Benefits	261,460.00	282,309.84	495,075.00	175.37%
3--- Purchased Services	83,000.00	38,523.42	94,700.00	245.82%



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<b>002210 - Improvement Of Instruction</b>				
4--- Supplies/Materials	37,700.00	57,953.39	46,500.00	80.24%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Improvement Of Instruction Totals</b>	<b>\$585,667.00</b>	<b>\$589,803.64</b>	<b>\$1,668,440.00</b>	<b>282.88%</b>
<b>002213 - Glenbrook Days</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
<b>Glenbrook Days Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>002220 - Library Services</b>				
1--- Salaries	1,215,189.00	1,216,888.54	1,200,158.00	98.63%
2--- Benefits	327,403.00	331,854.45	348,983.00	105.16%
3--- Purchased Services	10,375.00	1,189.65	1,750.00	147.10%
4--- Supplies/Materials	144,375.00	125,417.58	137,275.00	109.45%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	750.00	825.00	875.00	106.06%
7--- Non-Capitalized Outlay	1,400.00	2,090.20	0.00	0.00%
<b>Library Services Totals</b>	<b>\$1,699,492.00</b>	<b>\$1,678,265.42</b>	<b>\$1,689,041.00</b>	<b>100.64%</b>
<b>002230 - Assessment &amp; Testing</b>				
1--- Salaries	194,297.00	210,107.26	209,219.00	99.58%
2--- Benefits	58,048.00	52,751.49	76,851.00	145.68%
3--- Purchased Services	9,000.00	13,788.40	10,000.00	72.52%
4--- Supplies/Materials	328,600.00	337,007.49	327,100.00	97.06%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Assessment &amp; Testing Totals</b>	<b>\$589,945.00</b>	<b>\$613,654.64</b>	<b>\$623,170.00</b>	<b>101.55%</b>
<b>002310 - Board of Education</b>				
1--- Salaries	62,511.00	62,396.67	40,669.00	65.18%
2--- Benefits	7,442.00	6,206.12	10,767.00	173.49%
3--- Purchased Services	421,194.00	378,525.71	433,500.00	114.52%
4--- Supplies/Materials	33,350.00	24,238.59	39,000.00	160.90%
6--- Dues/Fees/Other	40,000.00	39,090.00	40,000.00	102.33%
<b>Board of Education Totals</b>	<b>\$564,497.00</b>	<b>\$510,457.09</b>	<b>\$563,936.00</b>	<b>110.48%</b>
<b>002311 - Tort</b>				
3--- Purchased Services	1,305,150.00	938,735.84	1,335,000.00	142.21%
6--- Dues/Fees/Other	250,000.00	219,211.50	250,000.00	114.05%
<b>Tort Totals</b>	<b>\$1,555,150.00</b>	<b>\$1,157,947.34</b>	<b>\$1,585,000.00</b>	<b>136.88%</b>
<b>002320 - Superintendent's Office</b>				
1--- Salaries	588,650.00	598,431.57	641,135.00	107.14%
2--- Benefits	130,837.00	136,196.75	167,736.00	123.16%

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<b>002320 - Superintendent's Office</b>				
3--- Purchased Services	160,000.00	223,805.67	195,000.00	87.13%
4--- Supplies/Materials	7,200.00	10,099.67	9,750.00	96.54%
6--- Dues/Fees/Other	0.00	925.00	1,000.00	108.11%
7--- Non-Capitalized Outlay	1,000.00	349.00	1,000.00	286.53%
<b>Superintendent's Office Totals</b>	<b>\$887,687.00</b>	<b>\$969,807.66</b>	<b>\$1,015,621.00</b>	<b>104.72%</b>
<b>002324 - Educational Services</b>				
1--- Salaries	313,038.00	313,037.96	294,061.00	93.94%
2--- Benefits	50,750.00	53,877.75	76,487.00	141.96%
3--- Purchased Services	1,500.00	100.00	60,500.00	60,500.00%
4--- Supplies/Materials	2,500.00	861.78	5,500.00	638.21%
6--- Dues/Fees/Other	0.00	0.00	150.00	0.00%
7--- Non-Capitalized Outlay	0.00	299.95	1,000.00	333.39%
<b>Educational Services Totals</b>	<b>\$367,788.00</b>	<b>\$368,177.44</b>	<b>\$437,698.00</b>	<b>118.88%</b>
<b>002410 - Principal's Office</b>				
1--- Salaries	4,915,138.00	5,028,797.10	5,241,246.00	104.22%
2--- Benefits	1,053,675.00	1,108,978.11	1,186,081.00	106.95%
3--- Purchased Services	25,050.00	23,736.72	122,450.00	515.87%
4--- Supplies/Materials	125,150.00	163,013.19	122,000.00	74.84%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,000.00	800.00	800.00	100.00%
7--- Non-Capitalized Outlay	101,000.00	133,321.01	94,360.00	70.78%
<b>Principal's Office Totals</b>	<b>\$6,221,013.00</b>	<b>\$6,458,646.13</b>	<b>\$6,766,937.00</b>	<b>104.77%</b>
<b>002510 - Business Services</b>				
1--- Salaries	386,188.00	416,215.59	435,680.00	104.68%
2--- Benefits	76,842.00	69,961.09	65,995.00	94.33%
3--- Purchased Services	36,000.00	36,641.94	29,000.00	79.14%
4--- Supplies/Materials	18,500.00	27,118.53	23,500.00	86.66%
6--- Dues/Fees/Other	10,000.00	2,881.00	2,500.00	86.78%
7--- Non-Capitalized Outlay	5,000.00	783.65	2,000.00	255.22%
<b>Business Services Totals</b>	<b>\$532,530.00</b>	<b>\$553,601.80</b>	<b>\$558,675.00</b>	<b>100.92%</b>
<b>002520 - Fiscal Services</b>				
1--- Salaries	326,455.00	337,724.26	452,169.00	133.89%
2--- Benefits	114,750.00	118,726.98	145,277.00	122.36%
3--- Purchased Services	53,150.00	30,524.09	56,500.00	185.10%
4--- Supplies/Materials	5,000.00	0.00	5,000.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	15,000.00	5,003.79	10,000.00	199.85%
7--- Non-Capitalized Outlay	5,000.00	0.00	25,000.00	0.00%
<b>Fiscal Services Totals</b>	<b>\$519,355.00</b>	<b>\$491,979.12</b>	<b>\$693,946.00</b>	<b>141.05%</b>

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<b>002525 - Payroll Services</b>				
0---	35,000,000.00	36,438,349.00	35,000,000.00	96.05%
1--- Salaries	149,106.00	149,978.48	160,112.00	106.76%
2--- Benefits	63,700.00	62,124.51	56,732.00	91.32%
3--- Purchased Services	1,100.00	437.52	1,100.00	251.42%
4--- Supplies/Materials	1,500.00	590.20	1,000.00	169.43%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	10,500.00	100.00	10,500.00	10,500.00%
7--- Non-Capitalized Outlay	1,000.00	328.99	1,000.00	303.96%
<b>Payroll Services Totals</b>	<b>\$35,226,906.00</b>	<b>\$36,651,908.70</b>	<b>\$35,230,444.00</b>	<b>96.12%</b>
<b>002530 - Debt Service</b>				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Debt Service Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>002550 - Transportation</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	2,084,000.00	1,194,048.22	2,479,030.00	207.62%
4--- Supplies/Materials	2,000.00	1,920.00	2,500.00	130.21%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Transportation Totals</b>	<b>\$2,086,000.00</b>	<b>\$1,195,968.22</b>	<b>\$2,481,530.00</b>	<b>207.49%</b>
<b>002560 - Food Service</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	48,000.00	53,098.31	52,000.00	97.93%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	-11,400.00	25,008.00	50,000.00	199.94%
6--- Dues/Fees/Other	500.00	355.00	0.00	0.00%
7--- Non-Capitalized Outlay	40,000.00	33,418.07	40,000.00	119.70%
<b>Food Service Totals</b>	<b>\$77,100.00</b>	<b>\$111,879.38</b>	<b>\$142,000.00</b>	<b>126.92%</b>
<b>002573 - Bookstore</b>				
3--- Purchased Services	427,000.00	887,840.63	430,000.00	48.43%
4--- Supplies/Materials	1,000,000.00	664,735.18	640,000.00	96.28%
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	-69,800.65	50,000.00	-71.63%
<b>Bookstore Totals</b>	<b>\$1,437,000.00</b>	<b>\$1,482,775.16</b>	<b>\$1,120,000.00</b>	<b>75.53%</b>
<b>002574 - Printing and Duplicating</b>				
3--- Purchased Services	435,000.00	361,080.85	436,000.00	120.75%
4--- Supplies/Materials	107,000.00	127,020.55	118,000.00	92.90%

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<b>002574 - Printing and Duplicating</b>				
5--- Capital Outlay	20,000.00	13,615.24	820,000.00	6,022.66%
6--- Dues/Fees/Other	0.00	202.70	0.00	0.00%
7--- Non-Capitalized Outlay	5,000.00	0.00	0.00	0.00%
<b>Printing and Duplicating Totals</b>	<b>\$567,000.00</b>	<b>\$501,919.34</b>	<b>\$1,374,000.00</b>	<b>273.75%</b>
<b>002610 - General Administration</b>				
1--- Salaries	0.00	232,962.88	246,941.00	106.00%
2--- Benefits	35,000.00	37,319.63	39,126.00	104.84%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	200,000.00	30,698.96	26,000.00	84.69%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	4,000,000.00	3,999,640.00	3,000,000.00	75.01%
7--- Non-Capitalized Outlay	0.00	87.99	2,000.00	2,272.99%
<b>General Administration Totals</b>	<b>\$4,235,000.00</b>	<b>\$4,300,709.46</b>	<b>\$3,314,067.00</b>	<b>77.06%</b>
<b>002630 - Communications</b>				
1--- Salaries	390,608.00	390,606.88	378,691.00	96.95%
2--- Benefits	134,175.00	133,114.49	118,137.00	88.75%
3--- Purchased Services	291,000.00	225,515.29	321,500.00	142.56%
4--- Supplies/Materials	15,500.00	11,511.35	11,000.00	95.56%
6--- Dues/Fees/Other	2,000.00	490.00	1,000.00	204.08%
7--- Non-Capitalized Outlay	10,000.00	7,146.33	5,000.00	69.97%
<b>Communications Totals</b>	<b>\$843,283.00</b>	<b>\$768,384.34</b>	<b>\$835,328.00</b>	<b>108.71%</b>
<b>002640 - Human Resources Department</b>				
1--- Salaries	438,128.00	433,400.56	547,546.00	126.34%
2--- Benefits	126,275.00	125,151.33	152,161.00	121.58%
3--- Purchased Services	65,000.00	52,667.96	72,500.00	137.65%
4--- Supplies/Materials	20,500.00	13,325.17	20,500.00	153.84%
6--- Dues/Fees/Other	2,000.00	850.00	2,000.00	235.29%
7--- Non-Capitalized Outlay	2,000.00	1,453.03	2,000.00	137.64%
<b>Human Resources Department Totals</b>	<b>\$653,903.00</b>	<b>\$626,848.05</b>	<b>\$796,707.00</b>	<b>127.10%</b>
<b>002645 - Employee Benefits</b>				
1--- Salaries	89,004.00	89,003.60	93,516.00	105.07%
2--- Benefits	3,852,718.00	3,655,924.49	1,544,742.00	42.25%
3--- Purchased Services	70,500.00	62,789.62	70,000.00	111.48%
4--- Supplies/Materials	1,500.00	790.00	1,500.00	189.87%
6--- Dues/Fees/Other	10,000.00	4,304.97	6,000.00	139.37%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
8--- Retiree Benefits	1,729,300.00	1,809,288.80	1,914,300.00	105.80%
<b>Employee Benefits Totals</b>	<b>\$5,753,022.00</b>	<b>\$5,622,101.48</b>	<b>\$3,630,058.00</b>	<b>64.57%</b>
<b>002649 - Employee Wellness Program</b>				

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<b>002649 - Employee Wellness Program</b>				
1--- Salaries	14,900.00	14,900.00	14,900.00	100.00%
2--- Benefits	51,541.00	47,462.02	53,590.00	112.91%
3--- Purchased Services	51,120.00	22,960.00	72,360.00	315.16%
4--- Supplies/Materials	25,500.00	17,941.17	25,500.00	142.13%
8--- Retiree Benefits	0.00	0.00	0.00	0.00%
<b>Employee Wellness Program Totals</b>	<b>\$143,061.00</b>	<b>\$103,263.19</b>	<b>\$166,350.00</b>	<b>161.09%</b>
 <b>002660 - Technology Services</b>				
1--- Salaries	1,379,382.00	1,356,933.42	1,412,801.00	104.12%
2--- Benefits	435,500.00	433,732.69	488,825.00	112.70%
3--- Purchased Services	1,787,000.00	1,799,905.93	1,785,200.00	99.18%
4--- Supplies/Materials	20,000.00	12,443.03	14,500.00	116.53%
5--- Capital Outlay	200,000.00	153,853.79	150,000.00	97.50%
7--- Non-Capitalized Outlay	1,000,000.00	980,445.32	1,000,000.00	101.99%
<b>Technology Services Totals</b>	<b>\$4,821,882.00</b>	<b>\$4,737,314.18</b>	<b>\$4,851,326.00</b>	<b>102.41%</b>
 <b>002663 - Tech Services - New Initiative</b>				
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%
<b>Tech Services - New Initiative Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>002664 - Student 1:1 Technology</b>				
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	645,102.50	650,000.00	100.76%
<b>Student 1:1 Technology Totals</b>	<b>\$600,000.00</b>	<b>\$645,102.50</b>	<b>\$650,000.00</b>	<b>100.76%</b>
 <b>002665 - Instructional Innovation</b>				
1--- Salaries	372,005.00	372,613.34	533,402.00	143.15%
2--- Benefits	72,894.00	71,789.63	99,346.00	138.38%
3--- Purchased Services	2,000.00	0.00	32,000.00	0.00%
4--- Supplies/Materials	58,500.00	59,226.36	59,500.00	100.46%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	500.00	500.00	100.00%
7--- Non-Capitalized Outlay	1,000.00	427.00	500.00	117.10%
<b>Instructional Innovation Totals</b>	<b>\$506,899.00</b>	<b>\$504,556.33</b>	<b>\$725,248.00</b>	<b>143.74%</b>
 <b>005100 - Athletics</b>				
1--- Salaries	3,598,581.00	3,633,043.22	3,979,633.00	109.54%

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<b>005100 - Athletics</b>				
2--- Benefits	335,601.00	352,644.52	497,790.00	141.16%
3--- Purchased Services	357,543.00	367,413.22	286,500.00	77.98%
4--- Supplies/Materials	24,500.00	23,739.44	23,100.00	97.31%
5--- Capital Outlay	26,500.00	27,186.67	0.00	0.00%
6--- Dues/Fees/Other	10,500.00	2,222.60	3,300.00	148.47%
7--- Non-Capitalized Outlay	1,000.00	2,984.96	0.00	0.00%
<b>Athletics Totals</b>	<b>\$4,354,225.00</b>	<b>\$4,409,234.63</b>	<b>\$4,790,323.00</b>	<b>108.64%</b>
 <b>005110 - Training Room</b>				
1--- Salaries	430,373.00	430,371.21	451,535.00	104.92%
2--- Benefits	187,900.00	184,650.06	192,163.00	104.07%
3--- Purchased Services	4,800.00	2,531.17	5,456.00	215.55%
4--- Supplies/Materials	25,000.00	22,155.70	20,300.00	91.62%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	80.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	3,951.98	0.00	0.00%
<b>Training Room Totals</b>	<b>\$648,073.00</b>	<b>\$643,740.12</b>	<b>\$669,454.00</b>	<b>103.99%</b>
 <b>005200 - Athletics - Boys</b>				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>Athletics - Boys Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>005210 - Baseball</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	14,540.00	13,873.55	14,800.00	106.68%
4--- Supplies/Materials	6,850.00	11,635.00	8,000.00	68.76%
6--- Dues/Fees/Other	0.00	525.00	525.00	100.00%
7--- Non-Capitalized Outlay	0.00	318.00	0.00	0.00%
<b>Baseball Totals</b>	<b>\$21,390.00</b>	<b>\$26,351.55</b>	<b>\$23,325.00</b>	<b>88.51%</b>
 <b>005215 - Boys Basketball</b>				
1--- Salaries	0.00	132.00	0.00	0.00%
2--- Benefits	52.00	3.56	0.00	0.00%
3--- Purchased Services	17,150.00	18,187.52	17,400.00	95.67%
4--- Supplies/Materials	600.00	122.53	6,000.00	4,896.76%
6--- Dues/Fees/Other	3,600.00	2,350.00	3,000.00	127.66%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Basketball Totals</b>	<b>\$21,402.00</b>	<b>\$20,795.61</b>	<b>\$26,400.00</b>	<b>126.95%</b>
 <b>005216 - Boys Bowling</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	450.00	295.94	500.00	168.95%
6--- Dues/Fees/Other	2,500.00	2,500.00	2,800.00	112.00%

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<b>005216 - Boys Bowling</b>				
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Bowling Totals</b>	<b>\$2,950.00</b>	<b>\$2,795.94</b>	<b>\$3,300.00</b>	<b>118.03%</b>
 <b>005220 - Boys Cross Country</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	620.00	1,006.40	550.00	54.65%
4--- Supplies/Materials	2,250.00	1,449.95	1,800.00	124.14%
6--- Dues/Fees/Other	2,250.00	1,660.00	2,000.00	120.48%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Cross Country Totals</b>	<b>\$5,120.00</b>	<b>\$4,116.35</b>	<b>\$4,350.00</b>	<b>105.68%</b>
 <b>005225 - Football</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	44,150.00	45,979.20	47,800.00	103.96%
4--- Supplies/Materials	15,500.00	15,857.97	10,000.00	63.06%
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	11,000.00	20,000.00	24,000.00	120.00%
<b>Football Totals</b>	<b>\$70,650.00</b>	<b>\$81,837.17</b>	<b>\$81,800.00</b>	<b>99.95%</b>
 <b>005230 - Boys Golf</b>				
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	4,298.48	6,820.00	158.66%
6--- Dues/Fees/Other	7,800.00	8,199.00	8,300.00	101.23%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Golf Totals</b>	<b>\$11,900.00</b>	<b>\$12,497.48</b>	<b>\$15,120.00</b>	<b>120.98%</b>
 <b>005235 - Boys Gymnastics</b>				
1--- Salaries	0.00	100.00	0.00	0.00%
2--- Benefits	0.00	7.65	0.00	0.00%
3--- Purchased Services	2,480.00	2,424.57	3,100.00	127.86%
4--- Supplies/Materials	1,500.00	203.94	2,000.00	980.68%
6--- Dues/Fees/Other	4,000.00	4,594.50	4,400.00	95.77%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Gymnastics Totals</b>	<b>\$7,980.00</b>	<b>\$7,330.66</b>	<b>\$9,500.00</b>	<b>129.59%</b>
 <b>005240 - Boys Lacrosse</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	12,100.00	7,917.16	12,600.00	159.15%
4--- Supplies/Materials	11,300.00	11,906.15	3,000.00	25.20%
6--- Dues/Fees/Other	1,900.00	195.00	1,700.00	871.79%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%

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<b>005240 - Boys Lacrosse</b>				
<b>Boys Lacrosse Totals</b>	<b>\$25,300.00</b>	<b>\$20,018.31</b>	<b>\$17,300.00</b>	<b>86.42%</b>
<b>005245 - Boys Soccer</b>				
1--- Salaries	0.00	160.00	0.00	0.00%
2--- Benefits	53.00	4.32	0.00	0.00%
3--- Purchased Services	17,300.00	16,785.52	17,300.00	103.07%
4--- Supplies/Materials	4,800.00	2,776.39	3,200.00	115.26%
6--- Dues/Fees/Other	1,700.00	2,350.00	2,700.00	114.89%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Soccer Totals</b>	<b>\$23,853.00</b>	<b>\$22,076.23</b>	<b>\$23,200.00</b>	<b>105.09%</b>
<b>005260 - Boys Swimming</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	6,500.00	4,312.67	5,350.00	124.05%
4--- Supplies/Materials	2,100.00	699.15	1,700.00	243.15%
6--- Dues/Fees/Other	2,900.00	2,855.00	3,000.00	105.08%
7--- Non-Capitalized Outlay	0.00	101.56	0.00	0.00%
<b>Boys Swimming Totals</b>	<b>\$11,500.00</b>	<b>\$7,968.38</b>	<b>\$10,050.00</b>	<b>126.12%</b>
<b>005270 - Boys Tennis</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	300.00	0.00	150.00	0.00%
4--- Supplies/Materials	2,700.00	2,887.97	4,500.00	155.82%
6--- Dues/Fees/Other	1,200.00	1,475.00	1,500.00	101.69%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Tennis Totals</b>	<b>\$4,200.00</b>	<b>\$4,362.97</b>	<b>\$6,150.00</b>	<b>140.96%</b>
<b>005280 - Boys Track</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,700.00	4,049.75	3,900.00	96.30%
4--- Supplies/Materials	4,100.00	4,573.65	3,100.00	67.78%
6--- Dues/Fees/Other	4,300.00	4,506.54	4,525.00	100.41%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Track Totals</b>	<b>\$12,100.00</b>	<b>\$13,129.94</b>	<b>\$11,525.00</b>	<b>87.78%</b>
<b>005285 - Boys Volleyball</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	10,000.00	13,462.85	12,800.00	95.08%
4--- Supplies/Materials	3,865.00	3,612.95	8,200.00	226.96%
6--- Dues/Fees/Other	4,500.00	3,688.43	4,700.00	127.43%
7--- Non-Capitalized Outlay	135.00	134.16	0.00	0.00%



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<b>005285 - Boys Volleyball</b>				
<b>Boys Volleyball Totals</b>	<b>\$18,500.00</b>	<b>\$20,898.39</b>	<b>\$25,700.00</b>	<b>122.98%</b>
<b>005290 - Boys Water Polo</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	8,950.00	8,664.60	8,900.00	102.72%
4--- Supplies/Materials	1,350.00	2,526.06	1,900.00	75.22%
6--- Dues/Fees/Other	3,600.00	2,075.00	3,600.00	173.49%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Boys Water Polo Totals</b>	<b>\$13,900.00</b>	<b>\$13,265.66</b>	<b>\$14,400.00</b>	<b>108.55%</b>
<b>005295 - Wrestling</b>				
1--- Salaries	0.00	0.00	6,000.00	0.00%
2--- Benefits	263.00	221.40	151.00	68.20%
3--- Purchased Services	9,600.00	8,483.34	9,100.00	107.27%
4--- Supplies/Materials	2,250.00	1,016.46	1,800.00	177.09%
6--- Dues/Fees/Other	5,200.00	6,097.90	6,200.00	101.67%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Wrestling Totals</b>	<b>\$17,313.00</b>	<b>\$15,819.10</b>	<b>\$23,251.00</b>	<b>146.98%</b>
<b>005300 - Athletics - Girls</b>				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>Athletics - Girls Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>005305 - Badminton</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	101.00	0.00	0.00%
4--- Supplies/Materials	3,600.00	1,720.00	3,800.00	220.93%
6--- Dues/Fees/Other	1,800.00	1,745.00	1,800.00	103.15%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Badminton Totals</b>	<b>\$5,400.00</b>	<b>\$3,566.00</b>	<b>\$5,600.00</b>	<b>157.04%</b>
<b>005315 - Girls Basketball</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	14,500.00	14,176.42	14,500.00	102.28%
4--- Supplies/Materials	2,850.00	5,560.75	6,100.00	109.70%
6--- Dues/Fees/Other	4,150.00	4,435.00	5,050.00	113.87%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Basketball Totals</b>	<b>\$21,500.00</b>	<b>\$24,172.17</b>	<b>\$25,650.00</b>	<b>106.11%</b>
<b>005316 - Girls Bowling</b>				
1--- Salaries	0.00	0.00	0.00	0.00%

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<b>005316 - Girls Bowling</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	500.00	176.14	1,000.00	567.73%
6--- Dues/Fees/Other	2,200.00	2,200.00	2,200.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Bowling Totals</b>	<b>\$2,700.00</b>	<b>\$2,376.14</b>	<b>\$3,200.00</b>	<b>134.67%</b>
 <b>005318 - Cheerleading</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	2,407.65	2,000.00	83.07%
4--- Supplies/Materials	6,100.00	4,943.70	10,800.00	218.46%
6--- Dues/Fees/Other	4,000.00	4,405.00	4,600.00	104.43%
7--- Non-Capitalized Outlay	0.00	0.00	400.00	0.00%
<b>Cheerleading Totals</b>	<b>\$10,100.00</b>	<b>\$11,756.35</b>	<b>\$17,800.00</b>	<b>151.41%</b>
 <b>005320 - Girls Cross Country</b>				
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	415.00	550.00	132.53%
4--- Supplies/Materials	2,000.00	0.00	1,900.00	0.00%
6--- Dues/Fees/Other	1,800.00	1,755.00	2,000.00	113.96%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Cross Country Totals</b>	<b>\$4,400.00</b>	<b>\$2,170.00</b>	<b>\$4,450.00</b>	<b>205.07%</b>
 <b>005323 - Field Hockey</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,700.00	2,390.20	3,000.00	125.51%
4--- Supplies/Materials	1,500.00	0.00	1,500.00	0.00%
6--- Dues/Fees/Other	1,200.00	1,000.00	1,000.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Field Hockey Totals</b>	<b>\$6,400.00</b>	<b>\$3,390.20</b>	<b>\$5,500.00</b>	<b>162.23%</b>
 <b>005330 - Girls Golf</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	200.00	0.00	0.00	0.00%
4--- Supplies/Materials	4,000.00	4,118.20	3,800.00	92.27%
6--- Dues/Fees/Other	5,750.00	5,985.00	6,300.00	105.26%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Golf Totals</b>	<b>\$9,950.00</b>	<b>\$10,103.20</b>	<b>\$10,100.00</b>	<b>99.97%</b>
 <b>005335 - Girls Gymnastics</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,400.00	2,373.00	3,150.00	132.74%
4--- Supplies/Materials	2,500.00	4,799.05	1,300.00	27.09%
6--- Dues/Fees/Other	2,400.00	2,880.50	2,750.00	95.47%

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<b>005335 - Girls Gymnastics</b>				
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Gymnastics Totals</b>	<b>\$8,300.00</b>	<b>\$10,052.55</b>	<b>\$7,200.00</b>	<b>71.62%</b>
<b>005340 - Girls Lacrosse</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	8,400.00	4,986.24	8,600.00	172.47%
4--- Supplies/Materials	7,500.00	6,813.43	2,500.00	36.69%
6--- Dues/Fees/Other	1,900.00	1,150.00	2,100.00	182.61%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Lacrosse Totals</b>	<b>\$17,800.00</b>	<b>\$12,949.67</b>	<b>\$13,200.00</b>	<b>101.93%</b>
<b>005345 - Girls Soccer</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	13,050.00	8,676.63	12,900.00	148.68%
4--- Supplies/Materials	4,500.00	1,147.97	4,600.00	400.71%
6--- Dues/Fees/Other	2,850.00	2,205.00	2,900.00	131.52%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Soccer Totals</b>	<b>\$20,400.00</b>	<b>\$12,029.60</b>	<b>\$20,400.00</b>	<b>169.58%</b>
<b>005350 - Softball</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	6,900.00	6,610.47	6,700.00	101.35%
4--- Supplies/Materials	6,000.00	2,556.44	8,500.00	332.49%
6--- Dues/Fees/Other	1,100.00	680.00	1,100.00	161.76%
7--- Non-Capitalized Outlay	0.00	691.98	0.00	0.00%
<b>Softball Totals</b>	<b>\$14,000.00</b>	<b>\$10,538.89</b>	<b>\$16,300.00</b>	<b>154.67%</b>
<b>005355 - Poms - Competitive</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	2,000.00	2,250.00	2,500.00	111.11%
4--- Supplies/Materials	4,000.00	972.50	1,000.00	102.83%
6--- Dues/Fees/Other	1,000.00	810.00	1,000.00	123.46%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Poms - Competitive Totals</b>	<b>\$7,000.00</b>	<b>\$4,032.50</b>	<b>\$4,500.00</b>	<b>111.59%</b>
<b>005360 - Girls Swimming</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	5,800.00	3,655.39	5,000.00	136.78%
4--- Supplies/Materials	3,900.00	1,722.41	3,500.00	203.20%
6--- Dues/Fees/Other	2,900.00	2,833.52	3,450.00	121.76%
7--- Non-Capitalized Outlay	0.00	416.50	0.00	0.00%

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<b>005360 - Girls Swimming</b>				
<b>Girls Swimming Totals</b>	<b>\$12,600.00</b>	<b>\$8,627.82</b>	<b>\$11,950.00</b>	<b>138.51%</b>
<b>005370 - Girls Tennis</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	300.00	120.00	150.00	125.00%
4--- Supplies/Materials	3,200.00	6,828.45	4,700.00	68.83%
6--- Dues/Fees/Other	1,050.00	950.00	1,060.00	111.58%
7--- Non-Capitalized Outlay	0.00	2,006.06	0.00	0.00%
<b>Girls Tennis Totals</b>	<b>\$4,550.00</b>	<b>\$9,904.51</b>	<b>\$5,910.00</b>	<b>59.67%</b>
<b>005380 - Girls Track</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,400.00	3,212.16	3,500.00	108.96%
4--- Supplies/Materials	4,100.00	3,812.00	3,100.00	81.32%
6--- Dues/Fees/Other	2,900.00	2,916.92	2,900.00	99.42%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Track Totals</b>	<b>\$10,400.00</b>	<b>\$9,941.08</b>	<b>\$9,500.00</b>	<b>95.56%</b>
<b>005390 - Girls Water Polo</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	7,300.00	5,320.64	7,500.00	140.96%
4--- Supplies/Materials	1,450.00	752.21	1,900.00	252.59%
6--- Dues/Fees/Other	2,500.00	2,430.00	2,900.00	119.34%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Water Polo Totals</b>	<b>\$11,250.00</b>	<b>\$8,502.85</b>	<b>\$12,300.00</b>	<b>144.66%</b>
<b>005395 - Girls Volleyball</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	12,150.00	11,856.04	12,950.00	109.23%
4--- Supplies/Materials	6,500.00	6,193.00	5,100.00	82.35%
6--- Dues/Fees/Other	4,650.00	4,426.35	4,600.00	103.92%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Girls Volleyball Totals</b>	<b>\$23,300.00</b>	<b>\$22,475.39</b>	<b>\$22,650.00</b>	<b>100.78%</b>
<b>005400 - Summer Athletic Camp</b>				
1--- Salaries	323,756.00	306,875.61	319,350.00	104.06%
2--- Benefits	14,650.00	16,110.99	26,565.00	164.89%
3--- Purchased Services	15,300.00	31,768.58	59,000.00	185.72%
4--- Supplies/Materials	28,000.00	26,793.72	28,654.00	106.94%
6--- Dues/Fees/Other	20,000.00	33,916.00	38,000.00	112.04%
<b>Summer Athletic Camp Totals</b>	<b>\$401,706.00</b>	<b>\$415,464.90</b>	<b>\$471,569.00</b>	<b>113.50%</b>
<b>005500 - GBS Community Swim Program</b>				

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<b>005500 - GBS Community Swim Program</b>				
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%
<b>GBS Community Swim Program Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>005505 - Glenbrook Aquatics</b>				
1--- Salaries	305,000.00	199,799.05	256,575.00	128.42%
2--- Benefits	80,775.00	64,331.04	87,678.00	136.29%
3--- Purchased Services	47,000.00	40,428.39	69,500.00	171.91%
4--- Supplies/Materials	27,000.00	29,036.73	39,500.00	136.03%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	66,250.00	85,523.70	93,000.00	108.74%
7--- Non-Capitalized Outlay	3,000.00	7,979.10	10,000.00	125.33%
<b>Glenbrook Aquatics Totals</b>	<b>\$529,025.00</b>	<b>\$427,098.01</b>	<b>\$556,253.00</b>	<b>130.24%</b>
 <b>005510 - Swim America</b>				
1--- Salaries	38,500.00	39,194.52	43,896.00	112.00%
2--- Benefits	1,225.00	1,175.77	4,205.00	357.64%
3--- Purchased Services	3,000.00	3,320.14	4,000.00	120.48%
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	600.00	600.00	600.00	100.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Swim America Totals</b>	<b>\$43,325.00</b>	<b>\$44,290.43</b>	<b>\$52,701.00</b>	<b>118.99%</b>
 <b>005515 - Glenbrook Aquatics - Diving</b>				
1--- Salaries	47,000.00	34,836.78	52,500.00	150.70%
2--- Benefits	3,530.00	3,045.74	6,605.00	216.86%
3--- Purchased Services	16,050.00	21,280.32	31,000.00	145.67%
4--- Supplies/Materials	5,550.00	1,528.28	5,300.00	346.80%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	1,600.00	1,164.74	2,100.00	180.30%
7--- Non-Capitalized Outlay	500.00	319.99	720.00	225.01%
<b>Glenbrook Aquatics - Diving Totals</b>	<b>\$74,230.00</b>	<b>\$62,175.85</b>	<b>\$98,225.00</b>	<b>157.98%</b>
 <b>005520 - Glenbrook Aquatics - Water Polo</b>				
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%

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<b>005520 - Glenbrook Aquatics - Water Polo</b>				
<b>Glenbrook Aquatics - Water Polo Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>005530 - Glenbrook Swim Club - 10U</b>				
1--- Salaries	32,000.00	20,839.27	37,000.00	177.55%
2--- Benefits	1,800.00	1,431.47	2,535.00	177.09%
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%
<b>Glenbrook Swim Club - 10U Wonder/Mighty Totals</b>	<b>\$33,800.00</b>	<b>\$22,270.74</b>	<b>\$39,535.00</b>	<b>177.52%</b>
<b>005540 - Glenbrook Swim Club - 12U</b>				
1--- Salaries	60,200.00	55,953.44	70,200.00	125.46%
2--- Benefits	5,020.00	5,176.01	6,065.00	117.18%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	800.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Glenbrook Swim Club - 12U Energy Totals</b>	<b>\$66,520.00</b>	<b>\$61,129.45</b>	<b>\$76,265.00</b>	<b>124.76%</b>
<b>005550 - Glenbrook Swim Club - 13-14U</b>				
1--- Salaries	36,500.00	22,519.09	32,000.00	142.10%
2--- Benefits	6,500.00	3,108.65	4,315.00	138.81%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	800.00	0.00	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	500.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Glenbrook Swim Club - 13-14U Tenacious Totals</b>	<b>\$44,300.00</b>	<b>\$25,627.74</b>	<b>\$36,315.00</b>	<b>141.70%</b>
<b>005560 - Glenbrook Swim Club - Senior</b>				
1--- Salaries	63,500.00	52,118.37	60,000.00	115.12%
2--- Benefits	8,500.00	7,485.57	8,456.00	112.96%
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	350.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	200.00	0.00	0.00	0.00%
<b>Glenbrook Swim Club - Senior Respect Totals</b>	<b>\$72,550.00</b>	<b>\$59,603.94</b>	<b>\$68,456.00</b>	<b>114.85%</b>
<b>005800 - Student Activities</b>				
1--- Salaries	994,708.00	986,786.60	1,216,681.00	123.30%

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<b>005800 - Student Activities</b>				
2--- Benefits	125,725.00	133,127.14	185,896.00	139.64%
3--- Purchased Services	337,650.00	377,922.96	366,850.00	97.07%
4--- Supplies/Materials	44,900.00	21,156.48	47,150.00	222.86%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	3,675.00	993.04	2,675.00	269.37%
7--- Non-Capitalized Outlay	0.00	384.85	0.00	0.00%
<b>Student Activities Totals</b>	<b>\$1,506,658.00</b>	<b>\$1,520,371.07</b>	<b>\$1,819,252.00</b>	<b>119.66%</b>
 <b>005805 - Auditorium</b>				
1--- Salaries	172,836.00	173,369.85	180,196.00	103.94%
2--- Benefits	59,975.00	58,145.19	56,746.00	97.59%
3--- Purchased Services	24,700.00	19,826.36	23,000.00	116.01%
4--- Supplies/Materials	22,300.00	21,257.94	20,300.00	95.49%
5--- Capital Outlay	0.00	0.00	8,000.00	0.00%
7--- Non-Capitalized Outlay	7,188.00	15,996.60	3,500.00	21.88%
<b>Auditorium Totals</b>	<b>\$286,999.00</b>	<b>\$288,595.94</b>	<b>\$291,742.00</b>	<b>101.09%</b>
 <b>005810 - Chess Team</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	1,000.00	2,464.45	0.00	0.00%
4--- Supplies/Materials	400.00	915.01	0.00	0.00%
6--- Dues/Fees/Other	900.00	770.00	900.00	116.88%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Chess Team Totals</b>	<b>\$2,300.00</b>	<b>\$4,149.46</b>	<b>\$900.00</b>	<b>21.69%</b>
 <b>005815 - Poms/Cheerleading Club</b>				
3--- Purchased Services	1,500.00	1,500.00	4,000.00	266.67%
4--- Supplies/Materials	1,500.00	0.00	1,700.00	0.00%
6--- Dues/Fees/Other	1,500.00	503.25	1,500.00	298.06%
<b>Poms/Cheerleading Club Totals</b>	<b>\$4,500.00</b>	<b>\$2,003.25</b>	<b>\$7,200.00</b>	<b>359.42%</b>
 <b>005820 - Debate</b>				
1--- Salaries	355,705.00	349,771.80	240,231.00	68.68%
2--- Benefits	26,450.00	23,167.14	25,911.00	111.84%
3--- Purchased Services	54,000.00	55,000.00	73,000.00	132.73%
4--- Supplies/Materials	0.00	0.00	500.00	0.00%
6--- Dues/Fees/Other	11,000.00	11,000.00	9,200.00	83.64%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Debate Totals</b>	<b>\$447,155.00</b>	<b>\$438,938.94</b>	<b>\$348,842.00</b>	<b>79.47%</b>
 <b>005825 - Drama Productions</b>				
1--- Salaries	24,000.00	15,935.59	45,000.00	282.39%
2--- Benefits	1,695.00	1,260.82	3,639.00	288.62%
3--- Purchased Services	4,100.00	35,612.55	38,500.00	108.11%

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<b>005825 - Drama Productions</b>				
4--- Supplies/Materials	38,100.00	39,867.97	27,800.00	69.73%
6--- Dues/Fees/Other	15,150.00	28,651.52	15,150.00	52.88%
7--- Non-Capitalized Outlay	3,000.00	3,518.59	3,000.00	85.26%
<b>Drama Productions Totals</b>	<b>\$86,045.00</b>	<b>\$124,847.04</b>	<b>\$133,089.00</b>	<b>106.60%</b>
 <b>005830 - DECA</b>				
1--- Salaries	19,767.00	19,767.00	32,617.00	165.01%
2--- Benefits	676.00	533.61	1,341.00	251.31%
3--- Purchased Services	18,000.00	50,422.72	0.00	0.00%
4--- Supplies/Materials	650.00	299.81	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%
<b>DECA Totals</b>	<b>\$39,093.00</b>	<b>\$71,023.14</b>	<b>\$33,958.00</b>	<b>47.81%</b>
 <b>005835 - Speech</b>				
1--- Salaries	80,835.00	82,054.00	108,957.00	132.79%
2--- Benefits	8,560.00	7,174.53	10,004.00	139.44%
3--- Purchased Services	18,450.00	31,326.11	12,700.00	40.54%
4--- Supplies/Materials	2,200.00	1,952.17	1,000.00	51.23%
6--- Dues/Fees/Other	4,600.00	4,495.00	4,900.00	109.01%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Speech Totals</b>	<b>\$114,645.00</b>	<b>\$127,001.81</b>	<b>\$137,561.00</b>	<b>108.31%</b>
 <b>005840 - FCCLA</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	12,000.00	19,966.63	0.00	0.00%
4--- Supplies/Materials	100.00	149.47	0.00	0.00%
6--- Dues/Fees/Other	700.00	7,974.28	700.00	8.78%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>FCCLA Totals</b>	<b>\$12,800.00</b>	<b>\$28,090.38</b>	<b>\$700.00</b>	<b>2.49%</b>
 <b>005850 - Mathletes</b>				
1--- Salaries	97,352.00	97,555.68	98,363.00	100.83%
2--- Benefits	3,300.00	2,656.06	2,631.00	99.06%
3--- Purchased Services	7,800.00	9,928.49	1,000.00	10.07%
4--- Supplies/Materials	2,150.00	3,028.61	400.00	13.21%
6--- Dues/Fees/Other	2,500.00	2,097.00	2,500.00	119.22%
7--- Non-Capitalized Outlay	0.00	372.20	0.00	0.00%
<b>Mathletes Totals</b>	<b>\$113,102.00</b>	<b>\$115,638.04</b>	<b>\$104,894.00</b>	<b>90.71%</b>
 <b>005870 - Scholastic Bowl</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	495.79	0.00	0.00%



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<b>005870 - Scholastic Bowl</b>				
4--- Supplies/Materials	400.00	145.76	0.00	0.00%
6--- Dues/Fees/Other	200.00	125.00	200.00	160.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Scholastic Bowl Totals</b>	<b>\$600.00</b>	<b>\$766.55</b>	<b>\$200.00</b>	<b>26.09%</b>
 <b>005890 - Student Activities/Discretionary</b>				
1--- Salaries	354,000.00	347,060.06	336,601.00	96.99%
2--- Benefits	17,200.00	15,852.60	31,707.00	200.01%
6--- Dues/Fees/Other	0.00	0.00	220,000.00	0.00%
<b>Student Activities/Discretionary Totals</b>	<b>\$371,200.00</b>	<b>\$362,912.66</b>	<b>\$588,308.00</b>	<b>162.11%</b>
 <b>009000 - Buildings and Grounds</b>				
1--- Salaries	777,673.00	750,976.68	814,269.00	108.43%
2--- Benefits	272,559.00	261,253.02	282,557.00	108.15%
3--- Purchased Services	0.00	0.00	0.00	0.00%
<b>Buildings and Grounds Management Totals</b>	<b>\$1,050,232.00</b>	<b>\$1,012,229.70</b>	<b>\$1,096,826.00</b>	<b>108.36%</b>
 <b>009005 - Utilities</b>				
3--- Purchased Services	150,000.00	144,416.77	150,000.00	103.87%
4--- Supplies/Materials	1,425,000.00	1,181,649.20	1,300,000.00	110.02%
<b>Utilities Totals</b>	<b>\$1,575,000.00</b>	<b>\$1,326,065.97</b>	<b>\$1,450,000.00</b>	<b>109.35%</b>
 <b>009010 - Custodial Services</b>				
1--- Salaries	2,679,000.00	2,686,708.61	2,928,947.00	109.02%
2--- Benefits	1,304,513.00	1,064,434.12	1,478,622.00	138.91%
3--- Purchased Services	209,300.00	221,885.07	185,700.00	83.69%
4--- Supplies/Materials	200,500.00	259,864.53	225,000.00	86.58%
5--- Capital Outlay	32,000.00	18,565.63	22,000.00	118.50%
6--- Dues/Fees/Other	6,000.00	0.00	2,500.00	0.00%
7--- Non-Capitalized Outlay	4,128.00	11,742.45	22,000.00	187.35%
<b>Custodial Services Totals</b>	<b>\$4,435,441.00</b>	<b>\$4,263,200.41</b>	<b>\$4,864,769.00</b>	<b>114.11%</b>
 <b>009015 - Safety Committee</b>				
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%
<b>Safety Committee Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>009050 - Building Maintenance</b>				
1--- Salaries	826,000.00	809,543.11	1,013,939.00	125.25%
2--- Benefits	298,535.00	291,750.10	427,461.00	146.52%
3--- Purchased Services	459,350.00	576,132.38	465,500.00	80.80%

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<b>009050 - Building Maintenance</b>				
4--- Supplies/Materials	233,237.00	250,311.41	302,500.00	120.85%
5--- Capital Outlay	0.00	7,436.67	41,996.00	564.72%
6--- Dues/Fees/Other	0.00	54.70	0.00	0.00%
7--- Non-Capitalized Outlay	9,000.00	29,539.36	0.00	0.00%
<b>Building Maintenance Totals</b>	<b>\$1,826,122.00</b>	<b>\$1,964,767.73</b>	<b>\$2,251,396.00</b>	<b>114.59%</b>
 <b>009080 - Grounds Maintenance</b>				
1--- Salaries	264,005.00	272,199.13	336,853.00	123.75%
2--- Benefits	93,367.00	87,888.28	119,527.00	136.00%
3--- Purchased Services	227,000.00	256,275.76	267,500.00	104.38%
4--- Supplies/Materials	101,000.00	126,452.27	97,000.00	76.71%
5--- Capital Outlay	25,000.00	24,303.72	24,000.00	98.75%
6--- Dues/Fees/Other	0.00	60.00	100.00	166.67%
7--- Non-Capitalized Outlay	5,000.00	10,300.28	7,500.00	72.81%
<b>Grounds Maintenance Totals</b>	<b>\$715,372.00</b>	<b>\$777,479.44</b>	<b>\$852,480.00</b>	<b>109.65%</b>
 <b>009823 - Construction Projects</b>				
3--- Purchased Services	40,000.00	37,554.11	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	1,440,000.00	1,121,645.07	2,920,000.00	260.33%
7--- Non-Capitalized Outlay	1,000,000.00	479,537.54	250,281.00	52.19%
<b>Construction Projects Totals</b>	<b>\$2,480,000.00</b>	<b>\$1,638,736.72</b>	<b>\$3,170,281.00</b>	<b>193.46%</b>
 <b>009830 - Special Building Projects</b>				
5--- Capital Outlay	114,693.00	192,869.84	98,874.00	51.26%
7--- Non-Capitalized Outlay	0.00	5,269.23	0.00	0.00%
<b>Special Building Projects Totals</b>	<b>\$114,693.00</b>	<b>\$198,139.07</b>	<b>\$98,874.00</b>	<b>49.90%</b>
 <b>300000 - State/Federal Grants</b>				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>State/Federal Grants Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>300100 - Evidence Based Funding Formula</b>				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Evidence Based Funding Formula Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>322000 - CTE - Secondary Program</b>				
1--- Salaries	2,000.00	2,000.00	0.00	0.00%
2--- Benefits	0.00	54.01	0.00	0.00%
3--- Purchased Services	25,560.00	25,560.23	23,146.00	90.55%
4--- Supplies/Materials	43,628.00	43,627.85	73,781.00	169.11%
5--- Capital Outlay	18,300.00	18,300.00	10,500.00	57.38%
7--- Non-Capitalized Outlay	24,014.00	24,014.07	1,354.00	5.64%

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<b>322000 - CTE - Secondary Program</b>				
<b>CTE - Secondary Program Improvement (CTEI) Totals</b>	<b>\$113,502.00</b>	<b>\$113,556.16</b>	<b>\$108,781.00</b>	<b>95.79%</b>
<b>323500 - CTE - Agricultural Education</b>				
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>CTE - Agricultural Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>329800 - CTEI - Elementary STEM Grant</b>				
1--- Salaries	7,959.00	4,915.40	0.00	0.00%
2--- Benefits	0.00	259.54	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
4--- Supplies/Materials	2,653.00	1,666.60	0.00	0.00%
5--- Capital Outlay	0.00	0.00	0.00	0.00%
6--- Dues/Fees/Other	0.00	2,915.40	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>CTEI - Elementary STEM Grant Totals</b>	<b>\$10,612.00</b>	<b>\$9,756.94</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>329900 - CTE - PLTW Grant</b>				
1--- Salaries	4,619.00	4,618.82	0.00	0.00%
2--- Benefits	0.00	252.21	0.00	0.00%
3--- Purchased Services	5,002.00	5,002.14	0.00	0.00%
4--- Supplies/Materials	251.00	251.47	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%
<b>CTE - PLTW Grant Totals</b>	<b>\$9,872.00</b>	<b>\$10,124.64</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>330500 - Bilingual Ed TPI/TBE</b>				
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%
<b>Bilingual Ed TPI/TBE Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>365100 - National Board Certification</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
<b>National Board Certification Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>377500 - School Safety &amp; Ed Improv Block</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
<b>School Safety &amp; Ed Improv Block Grant Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>399200 - Innovation Talent Grant</b>				

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<b>399200 - Innovation Talent Grant</b>				
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%
<b>Innovation Talent Grant Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>399500 - Library Per Capita Grant</b>				
4--- Supplies/Materials	0.00	332.14	4,466.00	1,344.61%
<b>Library Per Capita Grant Totals</b>	<b>\$0.00</b>	<b>\$332.14</b>	<b>\$4,466.00</b>	<b>1,344.61%</b>
<b>409000 - Drug Free Communities</b>				
1--- Salaries	31,004.00	30,725.65	31,500.00	102.52%
2--- Benefits	2,500.00	2,350.52	2,409.00	102.49%
3--- Purchased Services	59,971.00	28,881.33	50,154.00	173.66%
4--- Supplies/Materials	33,725.00	22,232.72	40,637.00	182.78%
6--- Dues/Fees/Other	300.00	0.00	300.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Drug Free Communities Totals</b>	<b>\$127,500.00</b>	<b>\$84,190.22</b>	<b>\$125,000.00</b>	<b>148.47%</b>
<b>430000 - Title I - Low Income</b>				
1--- Salaries	196,339.00	194,847.20	139,394.00	71.54%
2--- Benefits	78,754.00	76,994.87	59,018.00	76.65%
3--- Purchased Services	63,383.00	61,664.98	67,400.00	109.30%
4--- Supplies/Materials	300.00	0.00	611.00	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%
<b>Title I - Low Income Totals</b>	<b>\$338,776.00</b>	<b>\$333,507.05</b>	<b>\$266,423.00</b>	<b>79.89%</b>
<b>440000 - Title IV - Student Support &amp;</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	34,229.00	26,173.33	18,730.00	71.56%
<b>Title IV - Student Support &amp; Academic Enrichment</b>	<b>\$34,229.00</b>	<b>\$26,173.33</b>	<b>\$18,730.00</b>	<b>71.56%</b>
<b>462000 - IDEA-PL 94-142 Flow-Through</b>				
1--- Salaries	275,287.00	203,804.00	0.00	0.00%
2--- Benefits	61,625.00	44,923.30	0.00	0.00%
3--- Purchased Services	427,477.00	386,855.68	673,075.00	173.99%
4--- Supplies/Materials	86,500.00	21,216.94	90,500.00	426.55%
5--- Capital Outlay	25,000.00	457.99	48,000.00	10,480.58%
6--- Dues/Fees/Other	4,500.00	4,600.00	5,000.00	108.70%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%

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<b>462000 - IDEA-PL 94-142 Flow-Through</b>				
<b>IDEA-PL 94-142 Flow-Through Totals</b>	<b>\$880,389.00</b>	<b>\$661,857.91</b>	<b>\$816,575.00</b>	<b>123.38%</b>
<b>462002 - IDEA-PL 94-142 CEIS</b>				
1--- Salaries	64,426.00	48,504.80	0.00	0.00%
2--- Benefits	22,306.00	13,073.04	0.00	0.00%
3--- Purchased Services	92,242.00	12,382.81	110,400.00	891.56%
4--- Supplies/Materials	63,035.00	12,106.65	33,701.00	278.37%
<b>IDEA-PL 94-142 CEIS Totals</b>	<b>\$242,009.00</b>	<b>\$86,067.30</b>	<b>\$144,101.00</b>	<b>167.43%</b>
<b>474500 - 4770 / CTE - Perkins - Title III E</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	9,868.00	9,868.17	8,900.00	90.19%
4--- Supplies/Materials	50,587.00	50,587.18	68,285.00	134.98%
5--- Capital Outlay	15,424.00	15,424.34	0.00	0.00%
7--- Non-Capitalized Outlay	6,072.00	6,071.66	11,220.00	184.79%
<b>4770 / CTE - Perkins - Title III E Tech Prep Totals</b>	<b>\$81,951.00</b>	<b>\$81,951.35</b>	<b>\$88,405.00</b>	<b>107.87%</b>
<b>485100 - ARRA - Title I Low Income</b>				
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%
<b>ARRA - Title I Low Income Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>488000 - ARRA Education Jobs Program</b>				
2--- Benefits	0.00	0.00	0.00	0.00%
<b>ARRA Education Jobs Program Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>490500 - Title III - Instruction for English</b>				
1--- Salaries	10,700.00	5,940.00	0.00	0.00%
2--- Benefits	2,277.00	783.48	0.00	0.00%
4--- Supplies/Materials	3,379.00	3,094.21	0.00	0.00%
<b>Title III - Instruction for English Learners Totals</b>	<b>\$16,356.00</b>	<b>\$9,817.69</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>490900 - Title III - English Language</b>				
1--- Salaries	21,900.00	20,486.32	500.00	2.44%
2--- Benefits	3,200.00	3,216.08	69.00	2.15%
3--- Purchased Services	300.00	300.00	16,150.00	5,383.33%
4--- Supplies/Materials	0.00	0.00	15,250.00	0.00%
<b>Title III - English Language Acquisition Totals</b>	<b>\$25,400.00</b>	<b>\$24,002.40</b>	<b>\$31,969.00</b>	<b>133.19%</b>
<b>493200 - Title II - Teacher Quality</b>				

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<b>493200 - Title II - Teacher Quality</b>				
1--- Salaries	55,000.00	54,884.00	0.00	0.00%
2--- Benefits	7,032.00	7,240.76	0.00	0.00%
3--- Purchased Services	39,593.00	35,786.50	79,635.00	222.53%
4--- Supplies/Materials	1,250.00	878.55	0.00	0.00%
7--- Non-Capitalized Outlay	0.00	0.00	0.00	0.00%
<b>Title II - Teacher Quality Totals</b>	<b>\$102,875.00</b>	<b>\$98,789.81</b>	<b>\$79,635.00</b>	<b>80.61%</b>
 <b>495100 - Div Rehab Svcs DHS (Step)</b>				
1--- Salaries	34,163.00	17,786.20	18,687.00	105.06%
2--- Benefits	7,236.00	3,928.66	4,446.00	113.17%
3--- Purchased Services	25,000.00	0.00	25,000.00	0.00%
<b>Div Rehab Svcs DHS (Step) Totals</b>	<b>\$66,399.00</b>	<b>\$21,714.86</b>	<b>\$48,133.00</b>	<b>221.66%</b>
 <b>499000 - Medicaid</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	0.00	0.00	0.00	0.00%
3--- Purchased Services	3,000.00	3,294.96	4,000.00	121.40%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
<b>Medicaid Totals</b>	<b>\$3,000.00</b>	<b>\$3,294.96</b>	<b>\$4,000.00</b>	<b>121.40%</b>
 <b>499801 - CARES - ESSER I Grant</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
3--- Purchased Services	0.00	0.00	0.00	0.00%
7--- Non-Capitalized Outlay	16,961.00	16,961.00	0.00	0.00%
<b>CARES - ESSER I Grant Totals</b>	<b>\$16,961.00</b>	<b>\$16,961.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>499802 - CRRSA - ESSER II Grant</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
<b>CRRSA - ESSER II Grant Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>499803 - American Rescue Plan - ESSER III</b>				
1--- Salaries	0.00	0.00	0.00	0.00%
2--- Benefits	2,059.00	2,052.65	0.00	0.00%
3--- Purchased Services	79,047.00	79,046.55	0.00	0.00%
4--- Supplies/Materials	0.00	0.00	0.00	0.00%
5--- Capital Outlay	1,155,291.00	155,291.24	1,089,461.00	701.56%
7--- Non-Capitalized Outlay	10,326.00	10,326.23	0.00	0.00%
<b>American Rescue Plan - ESSER III Grant Totals</b>	<b>\$1,246,723.00</b>	<b>\$246,716.67</b>	<b>\$1,089,461.00</b>	<b>441.58%</b>
 <b>499807 - IDEA-PL 94-142 ARP CEIS</b>				
1--- Salaries	17,500.00	15,263.35	0.00	0.00%
2--- Benefits	7,500.00	2,052.26	0.00	0.00%
3--- Purchased Services	11,240.00	16,675.29	47,922.00	287.38%

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<b>499807 - IDEA-PL 94-142 ARP CEIS</b>				
<b>IDEA-PL 94-142 ARP CEIS Totals</b>	<b>\$36,240.00</b>	<b>\$33,990.90</b>	<b>\$47,922.00</b>	<b>140.98%</b>
 <b>499808 - IDEA-PL 94-142 ARP</b>				
3--- Purchased Services	114,363.00	0.00	0.00	0.00%
4--- Supplies/Materials	28,000.00	13,820.45	82,000.00	593.32%
5--- Capital Outlay	63,000.00	21,403.36	82,900.00	387.32%
<b>IDEA-PL 94-142 ARP Totals</b>	<b>\$205,363.00</b>	<b>\$35,223.81</b>	<b>\$164,900.00</b>	<b>468.15%</b>
 <b>499809 - McKinney-Vento Homeless Grant</b>				
3--- Purchased Services	10,686.00	0.00	10,686.00	0.00%
<b>McKinney-Vento Homeless Grant Totals</b>	<b>\$10,686.00</b>	<b>\$0.00</b>	<b>\$10,686.00</b>	<b>0.00%</b>
 <b>Grand Expenditure Totals</b>	<b>\$187,276,897.00</b>	<b>\$183,768,293.45</b>	<b>\$197,793,317.00</b>	<b>107.63%</b>





FY 2023-24

# Debt Service Fund



## FY2023-24 Final Budget - Debt Services Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
30 R 100 1111 0000 00 000000	Y	Gen Taxes: Current Year	5,157,822.00	5,219,725.90	5,730,913.00	109.79%
30 R 100 1112 0000 00 000000	Y	Gen Taxes: Prior Year	6,194,805.00	6,191,504.45	4,815,506.00	77.78%
30 R 100 1113 0000 00 000000	Y	Gen Taxes: Prior Years	-72,000.00	-74,594.02	-64,000.00	85.80%
31 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
31 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
31 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
32 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
32 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
32 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
33 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
33 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
33 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
35 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
35 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
35 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
37 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
37 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
37 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
38 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
38 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
38 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
39 R 100 1111 0000 00 000000	N	Gen Taxes: Current Year	0.00	0.00	0.00	0.00%
39 R 100 1112 0000 00 000000	N	Gen Taxes: Prior Year	0.00	0.00	0.00	0.00%
39 R 100 1113 0000 00 000000	N	Gen Taxes: Prior Years	0.00	0.00	0.00	0.00%
<b>Property Taxes</b>			<b>\$11,280,627.00</b>	<b>\$11,336,636.33</b>	<b>\$10,482,419.00</b>	<b>92.46%</b>
30 R 100 1510 0000 00 000000	Y	Interest Income	0.00	0.00	0.00	0.00%
31 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
32 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
32 R 100 1515 0000 00 000000	Y	Escrow Account Interest	0.00	0.00	0.00	0.00%
33 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
34 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
35 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
37 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
37 R 100 1515 0000 00 000000	Y	Escrow Account Interest	0.00	0.00	0.00	0.00%
38 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
39 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
<b>Interest</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
30 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	0.00	0.00	0.00	0.00%
30 R 100 1999 0000 00 000000	Y	Misc Local Revenue	2,519.00	2,519.08	0.00	0.00%
32 R 100 1999 0000 00 000000	N	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
37 R 100 1999 0000 00 000000	N	Other Misc Local Revenue	0.00	0.00	0.00	0.00%

## FY2023-24 Final Budget - Debt Services Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
39 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	950.00	950.00	0.00	0.00%
<b>Other Local Income</b>			<b>\$3,469.00</b>	<b>\$3,469.08</b>	<b>\$0.00</b>	<b>0.00%</b>
39 R 100 4869 0000 00 486900	N	BAB's Interest Reimbursement	0.00	0.00	0.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
30 R 100 7130 0000 00 000000	Y	Transfer Among Funds	0.00	0.00	0.00	0.00%
31 R 100 7130 0000 00 000000	Y	Transfer Among Funds	6,738,325.00	6,738,325.00	6,887,975.00	102.22%
32 R 100 7130 0000 00 000000	Y	Transfer Among Funds	845,960.00	845,960.28	832,225.00	98.38%
33 R 100 7130 0000 00 000000	N	Transfer Among Funds	0.00	100.00	0.00	0.00%
34 R 100 7130 0000 00 000000	N	Transfer Among Funds	0.00	0.00	0.00	0.00%
35 R 100 7130 0000 00 000000	N	Transfer Among Funds	0.00	0.00	0.00	0.00%
36 R 100 7130 0000 00 000000	N	Transfer Among Funds	0.00	0.00	0.00	0.00%
37 R 100 7130 0000 00 000000	Y	Transfer Among Funds	1,630,450.00	1,630,449.08	1,681,142.00	103.11%
38 R 100 7130 0000 00 000000	Y	Transfer Among Funds	606,900.00	606,900.00	606,425.00	99.92%
39 R 100 7130 0000 00 000000	Y	Transfer Among Funds	416,150.00	416,150.00	415,675.00	99.89%
<b>Other Sources of Funds</b>			<b>\$10,237,785.00</b>	<b>\$10,237,884.36</b>	<b>\$10,423,442.00</b>	<b>101.81%</b>
30 R 100 7230 0000 00 000000	Y	Fix Capitalization	0.00	0.00	0.00	0.00%
31 R 100 7210 0000 00 000000	N	Principal on Bonds Sold	0.00	0.00	0.00	0.00%
31 R 100 7220 0000 00 000000	N	Premium on Bonds Sold	0.00	0.00	0.00	0.00%
31 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
32 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
34 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
35 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
37 R 100 7220 0000 00 000000	N	Premium on Bonds Sold	0.00	0.00	0.00	0.00%
37 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
38 R 100 7200 0000 00 000000	N	Sale of Bonds	0.00	0.00	0.00	0.00%
38 R 100 7220 0000 00 000000	N	Premium on Bonds Sold	0.00	0.00	0.00	0.00%
38 R 100 7230 0000 00 000000	N	Accrued Interest on Bonds Sold	0.00	0.00	0.00	0.00%
39 R 100 7210 0000 00 000000	N	Principal on Bonds Sold	0.00	0.00	0.00	0.00%
39 R 100 7220 0000 00 000000	N	Premium on Bonds Sold	0.00	0.00	0.00	0.00%
<b>Other Sources of Funds</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
30 R 100 7440 0000 00 000000	Y	Transfers to Pay Principal	0.00	0.00	0.00	0.00%
32 R 100 7440 0000 00 000000	N	Other Sources	0.00	0.00	0.00	0.00%
34 R 100 7440 0000 00 000000	N	Other Sources	0.00	0.00	0.00	0.00%
37 R 100 7440 0000 00 000000	N	Other Sources	0.00	0.00	0.00	0.00%
<b>Other Sources of Funds</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
30 R 100 7540 0000 00 000000	Y	Transfer to Pay Interest	0.00	0.00	0.00	0.00%
<b>75--</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>

## FY2023-24 Final Budget - Debt Services Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
33 R 100 7990 0000 00 000000	N	Other Financing Sources	0.00	0.00	0.00	0.00%
		<b>Other Sources of Funds</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Revenue Totals</b>			<b>\$21,521,881.00</b>	<b>\$21,577,989.77</b>	<b>\$20,905,861.00</b>	<b>96.89%</b>

## FY2023-24 Final Budget - Debt Services

Fiscal Year 2023-2024

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
<b>001999 - Contingency</b>				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Contingency Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>002530 - Debt Service</b>				
3--- Purchased Services	4,350.00	3,600.00	3,600.00	100.00%
6--- Dues/Fees/Other	21,393,372.00	21,393,371.11	20,843,284.00	97.43%
<b>Debt Service Totals</b>	<b>\$21,397,722.00</b>	<b>\$21,396,971.11</b>	<b>\$20,846,884.00</b>	<b>97.43%</b>
<b>Grand Expenditure Totals</b>	<b>\$21,397,722.00</b>	<b>\$21,396,971.11</b>	<b>\$20,846,884.00</b>	<b>97.43%</b>

FY 2023-24

# Capital Projects Fund





## FY2023-24 Final Budget - Capital Projects Revenue

Fiscal Year 2023-2024

Glenbrook High School District 225

Account	Act	Account Description	PY Budget	PY Activity	FY2023-24 Final	% PY Activity
60 R 100 1230 0000 00 000000	Y	Corporate Pers Prop Repl Taxes	0.00	0.00	0.00	0.00%
60 R 100 1291 0000 00 000000	Y	TIF District Distribution	0.00	0.00	0.00	0.00%
60 R 100 1292 0000 00 000000	Y	The Glen Make-Whole Payments	2,045.00	2,044.50	0.00	0.00%
<b>Payments in Lieu of Taxes</b>			<b>\$2,045.00</b>	<b>\$2,044.50</b>	<b>\$0.00</b>	<b>0.00%</b>
60 R 100 1510 0000 00 000000	N	Interest Income	0.00	0.00	0.00	0.00%
<b>Interest</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
60 R 100 1920 0000 00 000000	Y	Donations from Private Sources	0.00	0.00	0.00	0.00%
60 R 100 1921 0000 00 000000	Y	Developer Contributions	31,086.00	35,664.96	40,000.00	112.15%
60 R 100 1950 0000 00 000000	Y	Refund of Prior Year Exp	4,314.00	4,313.50	0.00	0.00%
60 R 100 1980 0000 00 000000	N	Vending Sales	0.00	0.00	0.00	0.00%
60 R 100 1999 0000 00 000000	Y	Other Misc Local Revenue	0.00	0.00	0.00	0.00%
<b>Other Local Income</b>			<b>\$35,400.00</b>	<b>\$39,978.46</b>	<b>\$40,000.00</b>	<b>100.05%</b>
60 R 100 3001 0000 00 300100	N	Evidence Based Funding Formula	0.00	0.00	0.00	0.00%
<b>General State Aid</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
60 R 100 3925 0000 00 392500	Y	School Infrastructure -	0.00	-50,000.00	50,000.00	-100.00%
<b>State Categorical Grants</b>			<b>\$0.00</b>	<b>(\$50,000.00)</b>	<b>\$50,000.00</b>	<b>-100.00%</b>
60 R 100 4489 0000 00 448900	N	FEMA Federal Grant	0.00	0.00	0.00	0.00%
<b>Federal Categorical Grants</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
60 R 100 7210 0000 00 000000	N	Fix Capitalization	0.00	0.00	0.00	0.00%
<b>Other Sources of Funds</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
60 R 100 7800 0000 00 000000	Y	Transfers to Capital Projects	4,000,000.00	4,000,000.00	3,000,000.00	75.00%
<b>Other Sources of Funds</b>			<b>\$4,000,000.00</b>	<b>\$4,000,000.00</b>	<b>\$3,000,000.00</b>	<b>75.00%</b>
<b>Grand Revenue Totals</b>			<b>\$4,037,445.00</b>	<b>\$3,992,022.96</b>	<b>\$3,090,000.00</b>	<b>77.40%</b>



## FY2023-24 Final Budget - Capital Projects

Fiscal Year 2023-2024

Glenbrook High School District 225

	PY Budget	PY Activity	CY Budget	% PY
<b>001999 - Contingency</b>				
6--- Dues/Fees/Other	0.00	0.00	0.00	0.00%
<b>Contingency Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
 <b>002665 - Instructional Innovation</b>				
7--- Non-Capitalized Outlay	1,000,000.00	718,154.95	1,445,998.00	201.35%
<b>Instructional Innovation Totals</b>	<b>\$1,000,000.00</b>	<b>\$718,154.95</b>	<b>\$1,445,998.00</b>	<b>201.35%</b>
 <b>009823 - Construction Projects</b>				
3--- Purchased Services	0.00	0.00	0.00	0.00%
5--- Capital Outlay	5,550,000.00	5,613,715.32	3,904,937.00	69.56%
7--- Non-Capitalized Outlay	20,000.00	138,607.41	200,000.00	144.29%
<b>Construction Projects Totals</b>	<b>\$5,570,000.00</b>	<b>\$5,752,322.73</b>	<b>\$4,104,937.00</b>	<b>71.36%</b>
 <b>009830 - Special Building Projects</b>				
5--- Capital Outlay	0.00	0.00	0.00	0.00%
<b>Special Building Projects Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Grand Expenditure Totals</b>	<b>\$6,570,000.00</b>	<b>\$6,470,477.68</b>	<b>\$5,550,935.00</b>	<b>85.79%</b>



FY 2023-24

# Agency Fund



## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 100 4935 0000 10 951380	AA951380	Glenbrook United	-15,787.61	-21,137.42	-21,237.42
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	-728.05	-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	-100.00	-815.00	-815.00
99 L 100 4930 0000 10 905820	AA905820	"The Glenbrooks" Debate Tournament	-1,225.03	-865.97	-8,822.28
99 L 100 4930 0000 10 905825	AA905825	Glenbrook Musical	-1,698.67	-1,573.82	-1,573.82
99 L 100 4934 0000 10 941000	AA941000	Techny Festival	-2,947.24	-4,448.64	-4,448.64
99 L 100 4934 0000 10 942000	AA942000	Band Parent's Association	0.00	-160.00	-1,840.00
99 L 100 4998 0000 10 000000		Banking Transactions	-29,330.55	-61,778.73	-69,925.41
99 L 100 4930 0000 10 901350	AA901350	Transition Program Activities	-2,000.00	-5,000.00	-5,000.00
99 L 100 4930 0000 10 905855	AA905855	Glenbrook Symphony Orchestra	0.00	-1,670.20	-1,750.20
<b>Glenbrook Administration Totals</b>			<b>-\$54,378.15</b>	<b>-\$98,738.83</b>	<b>-\$116,701.82</b>
99 L 200 4935 0000 20 955318	AN955318	Cheerleading	-6,854.58	-1,718.16	4,016.13
99 L 200 4935 0000 20 955355	AN955355	Pom Poms	-3,588.05	-216.42	-216.42
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	-75,107.27	-57,810.47	-46,961.77
99 L 200 4937 0000 20 975105	AN975105	Athletic Booster Club	-6,709.29	-5,459.29	-51,864.29
99 L 200 4937 0000 20 975125	AN975125	CSL Leadership Association	-1,182.12	-689.32	-689.32
99 L 200 4937 0000 20 975100	AN975100	Illinois Athletic Directors Association	0.00	0.00	0.00
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	-8,000.00	-8,440.45	-10,440.45
99 L 200 4933 0000 20 930020	AN930020	Scholarship - Earl Young Memorial	-2,130.00	-130.00	-130.00
99 L 200 4933 0000 20 930070	AN930070	Scholarship - Ha Family Med & Eng	-4,000.00	-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	0.00	0.00	0.00
99 L 200 4933 0000 20 930150	AN930150	Scholarship - J Guerrero Memorial	-6.42	-714.37	-714.37
99 L 200 4933 0000 20 930110	AN930110	Scholarship - Kiwanis Key Club	-5,138.00	-6,000.00	-6,000.00
99 L 200 4933 0000 20 930000	AN930000	Scholarship - North	-3,500.00	-4,000.00	-4,000.00
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	-1,000.00	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
99 L 200 4925 0000 20 920050	AN920050	Kids 4 the Cure	-669.91	-1,722.10	-10,143.10
99 L 200 4925 0000 20 920070	AN920070	Relay for Life	-965.38	-770.01	-770.01
99 L 200 4925 0000 20 920090	AN920090	Water Crisis Bake Sale Fundraising	-450.25	-640.97	-640.97
99 L 200 4925 0000 20 920040	AN920040	Hurricane Relief	-0.57	-0.57	-0.57
99 L 200 4930 0000 20 903010	AN903010	Express	-2,063.02	-1,904.13	-1,689.77
99 L 200 4930 0000 20 900010	AN900010	Activity Tickets	-16,330.00	-14,359.89	-50,612.25
99 L 200 4930 0000 20 903030	AN903030	After School Allstars	-114.15	-292.63	-292.63

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 200 4930 0000 20 903060	AN903060	Anime Club	-65.00	-247.00	-247.00
99 L 200 4930 0000 20 903120	AN903120	Cap & Gown	-241.41	-32.00	-14,260.40
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	-47.40	-113.50	-113.50
99 L 200 4930 0000 20 902020	AN902020	Class of 2020	0.00	0.00	0.00
99 L 200 4930 0000 20 902021	AN902021	Class of 2021	0.00	0.00	0.00
99 L 200 4930 0000 20 902022	AN902022	Class of 2022	0.00	0.00	0.00
99 L 200 4930 0000 20 902023	AN902023	Class of 2023	-1,855.65	-2,928.35	-10.00
99 L 200 4930 0000 20 902024	AN902024	Class of 2024	-327.22	-560.83	-7,032.83
99 L 200 4930 0000 20 903170	AN903170	Coding Club	-35.85	-95.40	-95.40
99 L 200 4930 0000 20 905820	AN905820	Debate	-274,689.67	-253,766.46	-242,058.79
99 L 200 4930 0000 20 905830	AN905830	DECA	-10,393.01	-14,604.00	-14,604.00
99 L 200 4930 0000 20 905825	AN905825	Drama Productions	-25,420.16	-21,421.36	-21,672.91
99 L 200 4930 0000 20 903310	AN903310	Entrepreneurship	-701.11	-3,007.15	-3,007.15
99 L 200 4930 0000 20 903320	AN903320	Environmental Awareness	-895.65	-587.42	-717.42
99 L 200 4930 0000 20 903330	AN903330	Envolve	-6,268.86	-4,616.19	-4,616.19
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	-11,864.72	-14,256.48	-9,774.42
99 L 200 4930 0000 20 903390	AN903390	Friends & Co Club	-614.14	-1,935.02	-2,257.43
99 L 200 4930 0000 20 903430	AN903430	Gender-Sexuality Alliance	-385.42	-631.42	-631.42
99 L 200 4930 0000 20 903480	AN903480	Grad Night	-500.00	-100.00	-28,940.00
99 L 200 4930 0000 20 903500	AN903500	Hellinic Club	-1,003.83	-1,008.29	-1,008.29
99 L 200 4930 0000 20 905835	AN905835	Individual Events/Speech	-6,282.62	-6,173.88	-5,978.71
99 L 200 4930 0000 20 903610	AN903610	Literary Magazine	-6,345.91	-6,345.91	-6,345.91
99 L 200 4930 0000 20 905850	AN905850	Math Team	-5,414.24	-5,677.48	-5,677.48
99 L 200 4930 0000 20 903640	AN903640	Medical Club	-1,170.52	-2,354.33	-2,474.33
99 L 200 4930 0000 20 903650	AN903650	Model United Nations	-5,056.40	-3,740.59	-3,740.59
99 L 200 4930 0000 20 903670	AN903670	Nat'l Art Honor Society	-359.09	-1,204.54	-1,204.54
99 L 200 4930 0000 20 903680	AN903680	Nat'l Honor Society	-15,100.50	-15,730.50	-15,850.50
99 L 200 4930 0000 20 903690	AN903690	Newspaper - Torch	-15,704.36	-11,168.41	-10,537.25
99 L 200 4930 0000 20 903740	AN903740	Operation Snowball	-26,744.82	-30,083.24	-30,083.24
99 L 200 4930 0000 20 903750	AN903750	Orchesis	-28,985.92	-26,653.88	-26,653.88
99 L 200 4930 0000 20 903780	AN903780	Pan-Asian Student Society	-422.96	-863.07	-863.07
99 L 200 4930 0000 20 903810	AN903810	PAWS	-2,244.83	-1,567.84	-1,567.84
99 L 200 4930 0000 20 903860	AN903860	Horticulture Club	-314.49	-314.49	-314.49
99 L 200 4930 0000 20 903880	AN903880	Radio & Television Club	-9,174.54	-9,090.57	-9,090.57
99 L 200 4930 0000 20 903900	AN903900	Scholastic Bowl	-500.43	-727.56	-727.56
99 L 200 4930 0000 20 903940	AN903940	Society of Women Engineers (SWEN)	-1,711.07	-1,190.34	-1,410.10
99 L 200 4930 0000 20 903970	AN903970	Spartan Buddies	-841.66	-1,007.97	-1,007.97
99 L 200 4930 0000 20 903980	AN903980	Spartan Marching Band	-10,907.77	-14,193.84	-4,835.50
99 L 200 4930 0000 20 903990	AN903990	The Shield	-5,015.87	-6,044.65	-5,812.93
99 L 200 4930 0000 20 904010	AN904010	Stage Crew/Pac-Tech	-269.87	-265.88	-265.88
99 L 200 4930 0000 20 900000	AN900000	Student Association	-64,115.92	-33,269.99	-6,816.28



## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 200 4930 0000 20 904040	AN904040	Theater Club	-1,918.21	-2,043.13	-2,043.13
99 L 200 4930 0000 20 904090	AN904090	Tri-M	-765.95	-665.95	-665.95
99 L 200 4930 0000 20 904120	AN904120	Variety Show	-46,708.56	-42,287.51	-37,072.31
99 L 200 4930 0000 20 904140	AN904140	WGBK Radio	-2,830.28	0.00	0.00
99 L 200 4930 0000 20 904170	AN904170	World Language Honor Society	-5,537.57	-4,284.61	-4,284.61
99 L 200 4930 0000 20 904180	AN904180	Yearbook - Laconian	-72,254.82	-83,219.18	-78,958.78
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	-3,307.70	-4,271.70	-4,271.70
99 L 200 4934 0000 20 940000	AN940000	Parent's Association	-13,825.00	-25,100.00	-8,575.00
99 L 200 4934 0000 20 946000	AN946000	Theatre Parent Organization	-125.00	-50.00	-1,875.00
99 L 200 4930 0000 20 904095	AN904095	True Crime Club	-421.91	-729.96	-729.96
99 L 200 4930 0000 20 904028	AN904028	Student Mental Health Advisory Board	-4,364.60	-2,250.84	-2,250.84
99 L 200 4930 0000 20 902025	AN902025	Class of 2025	-301.98	-749.26	-749.26
99 L 200 4930 0000 20 903358	AN903358	A Capella	-161.16	-361.16	-361.16
99 L 200 4930 0000 20 903335	AN903335	Look Book	-512.25	-1,283.26	-1,283.26
99 L 200 4933 0000 20 930220	AN930220	Scholarship - B Yusim Memorial	0.00	-10,000.00	-10,000.00
99 L 200 4933 0000 20 930225	AN930225	Scholarship - Wagner Foundation	-5,000.00	0.00	0.00
99 L 200 4930 0000 20 903445	AN903445	Girl Up	-555.76	-106.59	-106.59
99 L 200 4930 0000 20 902026	AN902026	Class of 2026	-500.00	-137.03	-137.03
99 L 200 4930 0000 20 903090	AN903090	Black Student Union	-140.00	-278.45	-278.45
99 L 200 4933 0000 20 930240	AN930240	Scholarship - Busey Bank	0.00	0.00	0.00
99 L 200 4937 0000 20 975130	AN975130	Junior Spartans	0.00	-11.00	-11.00
99 L 200 4930 0000 20 903615	AN903615	Law Club	0.00	-160.39	-148.70
99 L 200 4930 0000 20 903945	AN903945	Slavic Culture Club	0.00	-629.81	-629.81
99 L 200 4930 0000 20 904110	AN904110	Unidos	0.00	-116.92	-116.92
99 L 200 4930 0000 20 903225	AN903225	Current Events	0.00	-476.74	-476.74
99 L 200 4930 0000 20 903250	AN903250	SASA Club	0.00	-656.35	-656.35
99 L 200 4933 0000 20 930245	AN930245	Scholarship - Ascend Accounting Award	0.00	0.00	0.00
99 L 200 4930 0000 20 903035	AN903035	Album Club	0.00	-253.53	-253.53
99 L 200 4925 0000 20 920300	AN920300	UNICEF	0.00	-318.81	-318.81
99 L 200 4933 0000 20 930250	AN930250	Scholarship - HF Erickson Memorial	0.00	0.00	0.00
99 L 200 4933 0000 20 930265	AN930265	Scholarship - Kramer Family	0.00	0.00	0.00
99 L 200 4935 0000 20 955305	AN955305	Badminton	0.00	0.00	0.00
99 L 200 4935 0000 20 955210	AN955210	Baseball	0.00	0.00	0.00
99 L 200 4935 0000 20 955215	AN955215	Basketball - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955315	AN955315	Basketball - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955220	AN955220	Cross Country - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955320	AN955320	Cross Country - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955225	AN955225	Football	0.00	0.00	-57.00
99 L 200 4935 0000 20 955230	AN955230	Golf - Boys	0.00	0.00	7,848.00
99 L 200 4935 0000 20 955330	AN955330	Golf - Girls	0.00	0.00	6,448.00

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 200 4935 0000 20 955235	AN955235	Gymnastics - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955335	AN955335	Gymnastics - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955240	AN955240	Lacrosse - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955340	AN955340	Lacrosse - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955245	AN955245	Soccer - Boys	0.00	0.00	-477.00
99 L 200 4935 0000 20 955345	AN955345	Soccer - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955350	AN955350	Softball	0.00	0.00	0.00
99 L 200 4935 0000 20 955260	AN955260	Swim/Diving - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955360	AN955360	Swim/Diving - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955270	AN955270	Tennis - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955370	AN955370	Tennis - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955280	AN955280	Track - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955380	AN955380	Track - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955285	AN955285	Volleyball - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955385	AN955385	Volleyball - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955290	AN955290	Water Polo - Boys	0.00	0.00	0.00
99 L 200 4935 0000 20 955390	AN955390	Water Polo - Girls	0.00	0.00	0.00
99 L 200 4935 0000 20 955295	AN955295	Wrestling	0.00	0.00	0.00
99 L 200 4930 0000 20 902027	AN902027	Class of 2027	0.00	0.00	0.00
99 L 200 4930 0000 20 903070	AN903070	Bass Fishing	0.00	0.00	0.00
99 L 200 4930 0000 20 903985	AN903985	Spartan Service Club	-13,871.94	-8,010.51	-8,198.32
99 L 200 4933 0000 20 930275	AN930275	Scholarship - Vitalant Blood Drive	0.00	-6,000.00	-6,000.00
99 L 200 4930 0000 20 903425	AN903425	Geography Club	0.00	0.00	0.00
99 L 200 4930 0000 20 903920	AN903920	Science Olympiad	-3,762.92	-3,377.92	-3,377.92
<b>Glenbrook North High School Totals</b>			<b>-\$860,766.85</b>	<b>-\$808,378.56</b>	<b>-\$841,624.03</b>
99 L 300 4925 0000 30 920095	AS920095	LUMOS	-0.73	-1.37	-1.37
99 L 300 4935 0000 30 955305	AS955305	Badminton - Girls	-1,034.44	-865.30	-865.30
99 L 300 4935 0000 30 955210	AS955210	Baseball	-33,775.15	-8,499.04	-8,499.04
99 L 300 4935 0000 30 955215	AS955215	Basketball - Boys	-1,381.40	-5,096.72	-3,387.71
99 L 300 4935 0000 30 955315	AS955315	Basketball - Girls	-546.02	-7,735.03	-7,735.03
99 L 300 4935 0000 30 955318	AS955318	Cheerleading	-463.49	-4,198.00	-795.23
99 L 300 4935 0000 30 955220	AS955220	Cross Country - Boys	-815.57	-382.83	-382.83
99 L 300 4935 0000 30 955320	AS955320	Cross Country - Girls	0.00	-111.42	-111.42
99 L 300 4935 0000 30 955225	AS955225	Football	-7,729.90	-5,819.18	-19,919.84
99 L 300 4935 0000 30 955230	AS955230	Golf - Boys	-5,188.26	-6,966.74	-6,671.39
99 L 300 4935 0000 30 955330	AS955330	Golf - Girls	-852.80	-5,366.80	-4,983.70
99 L 300 4935 0000 30 955235	AS955235	Gymnastics - Boys	-309.26	-263.99	-263.99
99 L 300 4935 0000 30 955335	AS955335	Gymnastics - Girls	-51.17	-60.44	-60.44
99 L 300 4935 0000 30 955240	AS955240	Lacrosse - Boys	-12,923.68	-14,465.76	-11,482.96
99 L 300 4935 0000 30 955340	AS955340	Lacrosse - Girls	-23,250.10	-13,750.62	-13,750.62
99 L 300 4935 0000 30 955245	AS955245	Soccer - Boys	-5,815.06	-1,835.78	-996.53
99 L 300 4935 0000 30 955345	AS955345	Soccer - Girls	-9,980.00	-3,958.18	-3,958.18

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 300 4935 0000 30 955350	AS955350	Softball	-8,922.39	-3,621.97	-3,621.97
99 L 300 4935 0000 30 955100	AS955100	Sports Tournaments	-46,570.05	-49,030.81	-31,775.57
99 L 300 4935 0000 30 955260	AS955260	Swimming/Diving - Boys	-1,618.28	-799.15	-545.08
99 L 300 4935 0000 30 955360	AS955360	Swimming/Diving - Girls	-2,302.46	-2,144.94	-4,104.94
99 L 300 4935 0000 30 955270	AS955270	Tennis - Boys	-391.74	0.00	0.00
99 L 300 4935 0000 30 955370	AS955370	Tennis - Girls	-153.91	-395.53	-162.34
99 L 300 4935 0000 30 955280	AS955280	Track - Boys	-13,117.97	-3,831.38	-3,947.43
99 L 300 4935 0000 30 955380	AS955380	Track - Girls	-353.56	-1,451.10	-1,451.10
99 L 300 4935 0000 30 955285	AS955285	Volleyball - Boys	-8,036.76	-2,805.54	-2,643.70
99 L 300 4935 0000 30 955385	AS955385	Volleyball - Girls	-2,971.99	-11,520.32	-11,347.61
99 L 300 4935 0000 30 955290	AS955290	Water Polo - Boys	-1,938.41	-1,887.90	-1,887.90
99 L 300 4935 0000 30 955390	AS955390	Water Polo - Girls	-173.50	-2,693.50	-102.30
99 L 300 4935 0000 30 955295	AS955295	Wrestling	-8,330.20	-9,156.58	-8,510.98
99 L 300 4937 0000 30 975105	AS975105	Athletic Booster Club	-2,855.20	-550.00	-35,510.00
99 L 300 4937 0000 30 975125	AS975125	CSL Leadership Association	-15,281.01	-10,281.01	-9,312.07
99 L 300 4937 0000 30 975123	AS975123	Field Hockey Booster Club	-3,754.89	-11,147.02	-4,933.90
99 L 300 4933 0000 30 930075	AS930075	Schoalrship - J Yordy	-2,484.00	-484.00	-484.00
99 L 300 4933 0000 30 930015	AS930015	Scholarship - Amber Orchesis	-1,000.00	-1,000.00	-1,000.00
99 L 300 4933 0000 30 930025	AS930025	Scholarship - C Mama Glass	-1,740.00	-5,555.00	-4,555.00
99 L 300 4933 0000 30 930035	AS930035	Scholarship - C Rogal	0.00	-2,500.00	0.00
99 L 300 4933 0000 30 930045	AS930045	Scholarship - C Stiffler	-7,005.05	-6,005.05	-6,005.05
99 L 300 4933 0000 30 930065	AS930065	Scholarship - G Kaske Memorial	-6,000.00	-4,000.00	-4,000.00
99 L 300 4933 0000 30 930085	AS930085	Scholarship - Japanese Omron	0.00	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	-1,200.00	-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	0.00	0.00
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 - Schriener Memorial	-11,324.30	-11,324.30	-11,324.30
99 L 300 4933 0000 30 930000	AS930000	Scholarship - South	-8,710.59	-5,210.59	-4,710.59
99 L 300 4933 0000 30 930215	AS930215	Scholarship - W Hicks Memorial	-265.87	-265.87	-265.87
99 L 300 4933 0000 30 930125	AS930125	Scholarship - Lamble/Schnell	0.00	0.00	0.00
99 L 300 4925 0000 30 920115	AS920115	Operation Smile	-358.75	-192.74	-192.74
99 L 300 4930 0000 30 900010	AS900010	Activity Tickets	-27,113.27	-14,065.70	-33,232.85
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	-412.65	-126.22	-126.22
99 L 300 4930 0000 30 903070	AS903070	Bass Fishing	-738.74	-531.14	-531.14
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	-460.72	-460.72
99 L 300 4930 0000 30 903110	AS903110	Business Prof of America	-2,940.28	-4,942.08	-4,942.08
99 L 300 4930 0000 30 903120	AS903120	Cap & Gown	-3,960.00	-3,810.75	-21,135.75

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 300 4930 0000 30 903130	AS903130	Chamber Singers	-8,926.39	-10,298.20	-10,298.20
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 902023	AS902023	Class of 2023	-65.00	0.00	0.00
99 L 300 4930 0000 30 902024	AS902024	Class of 2024	-2,860.61	0.00	0.00
99 L 300 4930 0000 30 900020	AS900020	Club Starter Account	-663.27	-112.00	-112.00
99 L 300 4930 0000 30 903170	AS903170	Coding Club	-78.24	-78.24	-78.24
99 L 300 4930 0000 30 903200	AS903200	Concessions	-803.08	0.00	1,689.79
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	-3,296.02	-2,437.30	-2,437.30
99 L 300 4930 0000 30 903240	AS903240	De La Cru	0.00	0.00	0.00
99 L 300 4930 0000 30 905820	AS905820	Debate	-74,909.97	-40,500.07	-30,977.68
99 L 300 4930 0000 30 903250	AS903250	SASA Club	-287.06	-98.74	-98.74
99 L 300 4930 0000 30 903260	AS903260	Drama Club	-961.39	-378.32	-378.32
99 L 300 4930 0000 30 905825	AS905825	Drama Productions	0.00	-663.58	-663.58
99 L 300 4930 0000 30 903280	AS903280	ELPIDA	-1,059.56	-1,201.09	-1,201.09
99 L 300 4930 0000 30 903300	AS903300	Engineering Club	-21,514.73	-17,002.51	-16,620.51
99 L 300 4930 0000 30 905840	AS905840	FCCLA Family/Career Community	-3,215.73	-2,178.63	1,122.98
99 L 300 4930 0000 30 903350	AS903350	Fencing Club	0.00	-2,717.36	-2,717.36
99 L 300 4930 0000 30 903370	AS903370	French Club	-2,429.22	-2,021.08	-2,021.08
99 L 300 4930 0000 30 903410	AS903410	Gamers Club	-67.55	-38.79	-38.79
99 L 300 4930 0000 30 903440	AS903440	German Club	-267.74	-378.29	-378.29
99 L 300 4930 0000 30 903450	AS903450	Girl's Letter Club	-2.65	-47.86	-47.86
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	-39,977.33	-51,303.54	-66,156.54
99 L 300 4930 0000 30 903500	AS903500	Hellenic Club	-120.11	-192.11	-192.11
99 L 300 4930 0000 30 905835	AS905835	Individual Events/Speech	-1,043.99	-1,026.33	-1,026.33
99 L 300 4930 0000 30 903520	AS903520	Interact Club	-4,173.64	-2,084.65	-390.32
99 L 300 4930 0000 30 903550	AS903550	Japanese Club	-72.00	-112.00	-112.00
99 L 300 4930 0000 30 903580	AS903580	Key Club	-1,652.62	-189.20	-299.20
99 L 300 4930 0000 30 903600	AS903600	Korean Club	-373.29	-161.34	-161.34
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	-6,710.29	-6,434.96	-6,434.96
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	-5,383.09	-775.00	-865.00
99 L 300 4930 0000 30 903670	AS903670	Nat'l Art Honor Society	0.00	-108.00	-218.00
99 L 300 4930 0000 30 903680	AS903680	Nat'l Honor Society	0.00	0.00	0.00
99 L 300 4930 0000 30 903690	AS903690	Newspaper - Oracle	-6,134.59	-5,753.31	-5,385.82
99 L 300 4930 0000 30 903700	AS903700	Nine	-5,263.85	-8,367.15	-7,763.60
99 L 300 4930 0000 30 903710	AS903710	Onward House Tutoring	-188.77	-169.21	-169.21
99 L 300 4930 0000 30 903750	AS903750	Orchesis	-7,763.24	-6,947.70	-6,947.70
99 L 300 4930 0000 30 903760	AS903760	Outdoors Club	-643.70	-48.92	-48.92

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 300 4930 0000 30 903770	AS903770	Paddle Club	-1,006.73	-1,006.73	-1,006.73
99 L 300 4930 0000 30 903790	AS903790	Paradox	-792.46	0.00	0.00
99 L 300 4930 0000 30 903800	AS903800	Paranormal Club	-77.71	-55.59	-55.59
99 L 300 4930 0000 30 903820	AS903820	Peer Mentors	-784.55	-875.15	-875.15
99 L 300 4930 0000 30 903830	AS903830	Pencils of Promise	0.00	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	-27.59	-0.21	-0.21
99 L 300 4930 0000 30 905815	AS905815	Poms	-7,345.51	-15,851.48	-14,353.77
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	0.00	0.00	0.00
99 L 300 4930 0000 30 903910	AS903910	Science Club	-13,947.38	-11,978.66	-11,978.66
99 L 300 4930 0000 30 903920	AS903920	Science Olympiad	0.00	-144.35	-144.35
99 L 300 4930 0000 30 903430	AS903430	Sexuality and Gender Alliance	-855.12	-716.02	-716.02
99 L 300 4930 0000 30 903950	AS903950	Solace	0.00	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	-18,723.62	-45.00	958.62
99 L 300 4930 0000 30 904030	AS904030	Student to Student	0.00	0.10	0.10
99 L 300 4930 0000 30 904050	AS904050	Titan Balloon Store	-2,900.53	-2,321.38	-2,321.38
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	-658.91	-658.91
99 L 300 4930 0000 30 904080	AS904080	Titan Stars	-948.11	-708.08	-708.08
99 L 300 4930 0000 30 904090	AS904090	Tri-M	-300.77	-233.20	-233.20
99 L 300 4930 0000 30 904100	AS904100	TV Broadcasting	-791.52	-774.00	-774.00
99 L 300 4930 0000 30 904110	AS904110	Unidos	-443.50	-786.38	-786.38
99 L 300 4930 0000 30 904120	AS904120	Variety Show	-5,457.99	-31,870.06	-31,870.06
99 L 300 4930 0000 30 904140	AS904140	WGBK Radio	-294.34	-493.30	-493.30
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	-182,751.97	-189,030.06	-232,541.89
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

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
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	-16,360.71	-18,652.03	-27,669.95
99 L 300 4930 0000 30 904012	AS904012	Stand Against Genocide	-167.45	-167.45	-167.45
99 L 300 4930 0000 30 904155	AS904155	Women in Business	-194.81	-367.21	-367.21
99 L 300 4930 0000 30 903660	AS903660	Mural Club	-197.46	-167.24	-167.24
99 L 300 4925 0000 30 920300	AS920300	UNICEF	-1,017.10	-1,009.96	-1,009.96
99 L 300 4930 0000 30 902025	AS902025	Class of 2025	-1,349.89	0.00	0.00
99 L 300 4930 0000 30 903086	AS903086	Bhangra Beatz	-128.67	-89.31	-89.31
99 L 300 4930 0000 30 903125	AS903125	Cause for Paws	-198.12	-196.14	-196.14
99 L 300 4930 0000 30 903135	AS903135	Chinese Club	0.00	-3.75	-3.75
99 L 300 4930 0000 30 903888	AS903888	SAFE Club	-439.50	-535.44	-535.44
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	-282.54	-529.89	-529.89
99 L 300 4930 0000 30 903925	AS903925	Senior Smiles Club	-140.42	-329.08	-329.08
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	-40.00	-40.00
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	-1,085.66	-30.56	-30.56
99 L 300 4930 0000 30 903133	AS903133	Chicano Bowl	-70.21	-51.43	-51.43
99 L 300 4930 0000 30 903067	AS903067	Bags Club	-25.65	-25.65	-25.65
99 L 300 4934 0000 30 947000	AS947000	Instrumental League	-750.00	-5,751.63	-6,452.63
99 L 300 4930 0000 30 903900	AS903900	Scholastic Bowl	-332.47	-531.55	-531.55
99 L 300 4933 0000 30 930230	AS930230	Scholarship - J Kirby	-1,250.00	-1,450.00	-1,450.00
99 L 300 4933 0000 30 930235	AS930235	Scholarship - I Bascaran Memorial	-6,034.00	-12,918.00	-13,120.00
99 L 300 4930 0000 30 903605	AS903605	Latino Heat	0.00	-162.23	-162.23
99 L 300 4930 0000 30 903505	AS903505	History Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903665	AS903665	Muslim Student Association	0.00	-556.03	-556.03
99 L 300 4930 0000 30 903265	AS903265	Dungeons and Dragons (DnD)	0.00	-139.37	-139.37
99 L 300 4930 0000 30 903675	AS903675	Meraki	0.00	-56.89	-56.89
99 L 300 4930 0000 30 903570	AS903570	Juggling Club	0.00	-300.00	-300.00
99 L 300 4930 0000 30 904185	AS904185	Young Democrats	0.00	-221.27	-221.27
99 L 300 4933 0000 30 930255	AS930255	Scholarship - McDonagh Memorial	0.00	0.00	0.00
99 L 300 4933 0000 30 930260	AS930260	Scholarship - TG Heiser Journalism	0.00	-9,000.00	-9,000.00
99 L 300 4930 0000 30 904055	AS904055	Students Organized Against Racism (SOAR)	0.00	-327.39	-327.39
99 L 300 4930 0000 30 903685	AS903685	Microfinance Club	0.00	-285.46	-285.46
99 L 300 4930 0000 30 903285	AS903285	Ecological Enhancements	0.00	0.00	0.00
99 L 300 4930 0000 30 903855	AS903855	Powerlifting	0.00	0.00	-880.15
99 L 300 4930 0000 30 902026	AS902026	Class of 2026	0.00	0.00	1,000.00
99 L 300 4930 0000 30 903015	AS903015	Fashion Club	0.00	-1,049.00	-1,049.00

## Agency Funds - Ending Balances

Glenbrook High School District 225

Account	Quick Key	Account Description	2021-2022	2022-2023	2023-2024
99 L 300 4930 0000 30 903860	AS903860	Horticulture Team	0.00	0.00	0.00
99 L 300 4930 0000 30 905810	AS905810	Chess Team	0.00	0.00	190.78
99 L 300 4930 0000 30 903705	AS903705	My Smile Within Club	0.00	0.00	815.12
99 L 300 4930 0000 30 903615	AS903615	Law Club	0.00	0.00	0.00
99 L 300 4930 0000 30 903695	AS903695	Mongolian Club	0.00	0.00	0.00
99 L 300 4933 0000 30 930270	AS930270	Scholarship - J Deom	0.00	0.00	-5,915.00
99 L 300 4930 0000 30 903155	AS903155	Council for Exceptional Children	-588.03	-1,344.16	-1,344.16
99 L 300 4930 0000 30 902027	AS902027	Class of 2027	0.00	0.00	500.00
<b>Glenbrook South High School Totals</b>			<b>-\$771,063.64</b>	<b>-\$733,314.73</b>	<b>-\$831,657.91</b>
99 L 500 4930 0000 50 900000	AO900000	Student Association	-2,491.23	-2,491.23	-2,491.23
99 L 500 4933 0000 50 930000	AO930000	Scholarships - Off Campus	0.00	0.00	0.00
99 L 500 4930 0000 50 903922	AO903922	Senior Fund	-34.63	-116.72	-116.72
<b>Glenbrook Off Campus Totals</b>			<b>-\$2,525.86</b>	<b>-\$2,607.95</b>	<b>-\$2,607.95</b>
<b>Grand Total Ending Balances</b>			<b>-\$1,688,734.50</b>	<b>-\$1,643,040.07</b>	<b>-\$1,792,591.71</b>

