

Regular Meeting

Wednesday, November 19, 2014 7:00 PM

Administration Building, 7450 S Wolf Road, Burr Ridge, IL 60527

I. Roll Call / Visitors

II. Pledge of Allegiance (1 Minute)

III. Additional Items to be Placed on the Agenda (1 Minute)

IV. Board of Education Appreciation Day Recognition

V. Open Forum: Board Policy 2:230 (individuals will be given five minutes to address the Board regarding agenda or non-agenda items) (10 Minutes)

VI. * Consent Agenda (5 Minutes)

VI.A. Approve Regular Meeting Minutes of October 15, 2014

VI.B. Approve Closed Session Minutes of October 15, 2014

VI.C. Approve Special Meeting Minutes of October 29, 2014

VI.D. Approve Payment of September Payroll/October Warrants

VI.E. Approve Library Grant

VI.F. Approve Curriculum (sec. 6) Board Policies

VI.G. Approve November 2014 Personnel Report

VII. Reports and Discussion Items

VII.A. Superintendent's Report

VII.A.1. Audit Report (10 Minutes)

VII.A.1.a. *Approve Audit Report

VII.A.2. Technology Recommendations (20 minutes)

VII.A.2.a. *Approve Technology Recommendations

VII.A.3. Fall Testing Report (15 Minutes)

VII.A.4. Middle School Class Size Update (20 Minutes)

VII.A.4.a. *Approve Grade 5 Instructional Aide Position

VII.A.5. Superintendent Search Planning (60 Minutes)

VII.A.6. Service Contract Legal Review (5 Minutes)

VII.A.7. Consultant Contract Template (10 Minutes)

VII.A.7.a. * Approve Consultant Contract Template

VII.A.8. Radon Update
(5 Minutes)

VII.A.9. Board of Education Information Requests
(5 Minutes)

VII.A.9.a. *Approve Board of Education Information Requests

VIII. Items for Next Agenda:
(5 Minutes)

VIII.A. District Goals Mid-year Review

VIII.B. Review Community Relations (sec. 8) Board Policies

VIII.C. Review Fees

VIII.D. Discussion of Service Provider Contracts

VIII.E. Tax Levy Hearing

VIII.E.1. * Adopt Tax Levy

VIII.F. Superintendent Search Update

VIII.G. Professional Development Plan and Curriculum Update (written)

IX. Open Forum: Board Policy 2:230 (individuals will be given five minutes to address the Board regarding agenda or non-agenda items)
(5 Minutes)

X. Closed Session - Appointment, Employment, Compensation, Discipline, Performance, Dismissal of Personnel
(10 Minutes)

XI. Written Reports

XI.A. Professional Development Plan

XI.B. Curriculum Update

XI.C. FOIA

XII. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 p.m. – 12:53 a.m. October 15, 2014

Members Present:

Mark Mirabile, Presiding Officer
Kim Barker
Lisa Houk
Gina Scaletta-Nelson
Beth Tegtmeier
Kristin Violante

ROLL CALL AND VISITORS

Present with Superintendent Mark Fredisdorf were staff members Erika Sawosko, Candy Kramer, Catherine Chang, Matt Vandercar, John Glimco, Debbie Lubeck, Joanne Histed, Tanya Kim, John McAtee, Joe Peloso, Karyn Lisowski, and Dana Merchant; Lauren Jiggetts and Mike McGovern, NBC News; and residents Jennifer Cooper, Alison Rich, Dariusz Ciucias, Mary Rockrohr, Sonia Dombkowski, Kim Payne, David Cassidy, Kristin Wojtulewicz, the Craggs family, and the Thalji family.

BOARD STUDENT RECOGNITION

Board member Lisa Houk presented certificates of recognition to former Pleasantdale students Joshua Craggs and Gabriel Thalji, who both recently completed Eagle Scout projects in the middle school upstairs courtyard. Gabriel Thalji built log benches and stools for use in the courtyard, as well as installed a stone entry way into the courtyard. Joshua Craggs installed a butterfly garden in the courtyard, as well as additional mulch. Both scouts contributed to weeding and beautifying the courtyard. All materials and supplies were provided by the scouts, through donations from local vendors. The entire project was completed at no cost to the district.

ADD'TL ITEMS

Superintendent Mark Fredisdorf asked that an update on radon be added to the agenda.

OPEN FORUM

Jennifer Cooper currently has two students at Pleasantdale and another who has graduated. She learned about the radon issue at the elementary school and, as a healthcare provider, is very concerned about the elevated radon levels at the elementary school. She asked what was going to be done to keep students safe who are in classrooms with elevated radon. She expressed concerns about her child and the situation of the elevated levels of radon at the elementary school.

Dariusz Ciucias shared his appreciation for middle school custodian, Mr. Jim. He shared with the Board that he has heard rumors about the district asking Mr. Jim to retire. He would hope the Board would discuss these allegations.

ACTION NO. 18
Consent Agenda

Motion by Scaletta-Nelson, seconded by Mirabile, that the Board of Education approve the amended consent agenda consisting of: regular meeting minutes of September 17, 2014; closed session meeting minutes of September 17, 2014; payment of September payroll/October warrants; Personnel (sec. 5) and Student (sec. 7) Board Policies; and October 2014 Personnel Report consisting of the request to extend temporary disability of an employee. Number 7 on the bill list was removed and added as a discussion item. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

REPORTS AND
DISCUSSION ITEMSRadon Testing

Superintendent Mark Fredisdorf gave a brief history of the radon testing conducted from the beginning of this school year at the elementary school. Information is available on the district website regarding the results of all testing. Staff members have been advised not to turn the air handlers off as this is associated with elevated radon levels. There will be monitors in place for continuous testing to make sure the adjustments of the air handling units mitigate levels below 4.0 picocuries per liter. The administration will be meeting with a company that specializes in mitigation to explore other options for controlling the radon levels. The specialists have given the district no reason to feel there is a need to evacuate any of the classrooms. Every air handler unit will be monitored so they are not turned off. Everything necessary will be done to correct this problem. Board member Kristin Violante questioned what is the option for parents who do not want their students in a classroom with elevated levels. She feels that there has to be concern for the teachers in those rooms also. Moving the students to an alternate room until these rooms levels are lowered was discussed. Principal Matt Vandercar stated that there are options for the students to not have classes in the classrooms that have a level over 4.0. These rooms will be vacated until the results are received next week. An email communication will be sent to parents regarding the students being moved and other options for classes to be held. Staff is also not to spend extended time in the classrooms. There is no requirement for schools to do radon testing. It is recommended to do every five years. The Board authorized annual radon testing. The last time the district had done testing was 2011. No elevated levels were detected in testing done in 2007, 2009 and 2011.

ACTION NO. 19

Radon Testing

Motion by Scaletta-Nelson, seconded by Mirabile, that the Board of Education approve annual radon testing, continuous radon testing for the remediation of the current reading, to include the modification of classrooms to accommodate the ongoing progress of the elementary school. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

Middle School Class Size Update

Principal John Glimco shared with the Board a background of the changes in the scheduling this year. With the above level classes in grade 5 math, class size was discussed with the teacher. Board member David Negron asked how many parents have had concerns with the class sizes. Mr. Glimco stated that he had only one before last month's meeting. After the meeting he received four to five more emails, most of which he felt the parents understood the makeup of the classes. It was asked why some of the ELA classes had varied numbers of students. It was stated this was mainly due to scheduling. There has not been a concern brought to him by the teachers on the difference of the class sizes. He has talked with teachers and observed the classes. Mr. Glimco doesn't feel the number of students in the classes are a negative factor. Board member Kristin Violante stated that she was originally included among the parents who wanted 5 sections in kindergarten for this current large class of 5th graders, so she does not understand why this was not done at the middle school level. Mr. Glimco stated he has seen lots of success for students who are assigned to above level classes. Board member David Negron asked how are we able to prove that 5 sections is better for students than 4 sections. He stated that at a later time we need to know how these students are doing in those larger classes. It is not about the number of students in the classroom, but what is happening in those classes. Board Secretary Kim Barker would like to see the Board set a class size limit and hire additional staff for this school year. Mr. Glimco stated it would be hard to create new schedules or find an instructor to teach a variety of different areas. Also, some of the classes that have low numbers are needed for students who are in lab and need to transition back into those classes rather than create a new schedule. Board Secretary Barker expressed her concern, as this class size issue was discussed last spring and she specifically asked if we needed additional staffing and was

told no, and the administration assured the Board that the class sizes would remain consistent. The issue of disproportionate class sizes does not only impact the 5th grade, but all grades at the middle school. Board member Violante asked what is going to be done if students are not making the progress that they should in a large class as opposed to those in smaller classes. Mr. Glimco was asked to provide the Board with a report using unit assessments and reviewing how students are performing with their peers who are in smaller classes. In November, there will be a discussion regarding class size limits and a report on what will be done to compare class to class, or any differences in student performance related to class size was requested. It was asked whether the pace of classes remains the same if class sizes differ. Mr. Glimco stated the pacing has been the same with the larger and smaller classes. Superintendent Fredisdorf stated that there is no research that shows that smaller class size is as important as the instructor teaching the class. Mr. Glimco accomplished many goals in creating the schedule. The Board also asked about the co-teaching break down of the classes.

Technology Plan Recommendations

Superintendent Mark Fredisdorf stated that the technology committee reviewed the three-year plan created by the technology planning team last school year. The technology committee prepared recommendations for the Board's approval that included the purchase of iPads, laptops, redesigning the website and external hosting for Skyward. Board Vice President Scaletta-Nelson asked if any of the old equipment was offered to the district's free and reduced students and also requested an inventory of all technology and where it is used. John McAtee stated that the equipment is very old and not upgradeable. He did not feel comfortable giving the equipment to someone to use. Business Manager Catherine Chang shared with the Board that Skyward has issued a larger number of updates than in the past. If Skyward provides the hosting, updates will be done in a more cost and time effective manner. Board member Lisa Houk would like to see how technology is being integrated in the classrooms and requested sustained professional development. Board Secretary Kim Barker asked if we were aware that Journeys would increase the need for laptops and stated the time allocated for technologies coaches equates to 4 hours per week and that seemed insufficient. Board President Mark Mirabile stated he was looking for a plan rather than a list of expenses. He wanted to see an IT plan, not the bill for the technology. A plan would include rebuilds, how often staff are rebuilding, and would incorporate what is happening in the classroom. The Board will be provided with more specifics of the plan. At the November meeting there will be an action item for the purchase of requested items. The plan will most likely not be developed completely by November.

Elementary and Middle School 2014-15 Improvement Plans

Principals Matt Vandercar and John Glimco provided the Board with School Improvement Plans for the 2014-15 school year. A main focus for both schools is the implementation of Common Core State Standards; focusing on positive behaviors; and continuing a safe and healthy learning environment. The Board requested that elementary teachers consistently use Skyward for entering homework assignments at all grade levels.

Possible Kitchen Renovation Options

Board President Mark Mirabile requested the Board to share if they had an interest to move forward with this topic. Board member Lisa Houk shared that the district has spent a great amount of money this year and she would like to see the money be applied to the instructional program. Board Vice President Gina Scaletta-Nelson stated that she would like to have future discussions on the item to see if there is a better option. It was requested that if there was more interest from the Board it would be added to a future agenda. At this time there was not enough Board interest for future discussion.

District 2014-15 Goals

Board member Lisa Houk asked that annual radon testing be added to the safety goal.

ACTION NO. 20

District Goals

Motion by Tegtmeier, seconded by Houk, that the Board of Education approve District 2014-15 goals as modified. Motion carried by roll call vote of 6 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier,) abstain - Violante.

Determination of Board Committees and Assignments

Board President Mark Mirabile assigned Board member David Negron to the bargaining team and himself and Kim Barker to the finance team. Board member Lisa Houk stepped down from Curriculum Council and volunteered to attend the safety meeting. Board Vice President Gina Scaletta-Nelson requested to be added to the parent discipline committee that meets in the spring to review discipline policies as required by state law. Curriculum Council will only be scheduled to meet three times this year and has been a core structure for the past strategic planning process. Next year when there is a new superintendent and Board members, it may be time to initiate a new strategic planning process. Board Vice President Nelson volunteered to serve on the Curriculum Council. Board member Violante asked if a technology committee would be established. She shared her interest in being a part of the special education committee and Core Team. Board member Lisa Houk felt since communication was a part of each district goal, could the Board review if that portion of the goals was met at the end of the school year. The Board will decide by the January meeting if the communication committee will need to meet. The Board would like a technology committee including a Board member, parents, teachers, and administrators to meet and work on the technology plan.

ACTION NO. 21

Board Teams

Motion by Mirabile, seconded by Tegtmeier, that the Board of Education approve advisory teams and assignments; bargaining – Negron; finance – Mirabile, Barker; safety – Houk; parent discipline, Curriculum Council – Scaletta-Nelson; special education, technology and Core Team – Violante; Core Team – Tegtmeier; communication – Barker, Scaletta-Nelson. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

Superintendent Search Update

Board President Mark Mirabile stated that Board members Houk and Tegtmeier worked with the Superintendent on the district newsletter. The Board received eight requests for proposals from search firms. Board member Lisa Houk stated that the Board had not set the criteria for what the Board is looking for in a search firm. Board President Mark Mirabile stated that the Board received a large amount of information and additional time would be needed to review the information. The Board will invite the following Illinois search firms for interviews: BWP, HYA, Proact, IASB, School Exec to attend a special Board meeting possibly on October 29. Board President Mark Mirabile requested that the Board forward to the Superintendent questions to ask the search firms. The February 2015 hiring date of the Board was discussed. The Board changed the wording in the newsletter to state spring 2015 instead of February 2015.

ACTION NO. 23

Supt. Search Comm.

Motion by Tegtmeier, seconded by Violante, that the Board of Education approve community communication regarding the Superintendent search as modified. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

ACTION NO. 24

Supt. Search Process

Motion by Houk, seconded by Negron, that the Board of Education approve the process to select a search firm as follows: interviewing 5 search firms on October 29 with the outcome to select one at that time. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

BoardBook Update

Superintendent Mark Fredisdorf shared that Erika will be starting training next week and information will then be going out to the Board regarding training. District laptops will be set up for those Board members requesting usage.

Board of Education Information Requests

Board members had information requests consisting of: technology inventory; dollar amount the district receives from the National School Lunch program be sent to the Board via a Friday packet. A map of the elementary classrooms affected by radon is listed on the district website, but will also be forwarded to the Board.

ACTION NO. 24

Info. Requests

Motion by Barker, seconded by Violante, that the Board of Education approve the information requests as stated. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

Consultant Math Bill

Board Vice President Gina Scaletta-Nelson claimed that at the April Board meeting Claran Einfeldt stated that mileage was included in her daily rate; she previously sent the video clip to Superintendent Fredisdorf. Superintendent Fredisdorf stated that travel was going to be included in Claran's bill and not part of her daily rate. Superintendent Fredisdorf shared that the Board had previously approved a bill in April where it was included. Board Vice President Scaletta-Nelson stated that the bill was not approved until June. The ELA consultants are also charging for mileage. Board President Mirabile stated that this discussion was only about the math consultant. The professional development calendar was approved without mileage costs for the consultants. It was requested that Business Manager Catherine Chang provide to the Board a breakdown of the revised bill.

ACTION NO. 25

Consultant Bill

Motion by Mirabile, seconded by Houk, that the Board of Education approve payment of the C2Math, Inc bill, in its entirety minus discounts and mileage. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

Tax Levy

Heard from Business Manager Catherine Chang regarding the proposed 2014 tax levy. The levy represents a 4.63% increase over the previous year. There will be a public hearing regarding the tax levy on December 17, 2014 at 7:00 p.m.

ACTION NO. 26

Tax Levy

Motion by Barker, seconded by Tegtmeier, that the Board of Education adopt the proposed 2014 tax levy and authorize publication of the public hearing notice. Motion carried by roll call vote of 6 ayes (Barker, Houk, Mirabile, Negron, Tegtmeier, Violante) absent - Scaletta-Nelson.

NEXT AGENDA

Items submitted for the November 2014 agenda include: Middle School Class Size; Fall Testing Report; Approve Technology Recommendations; Service Contract Legal Review; Approve Library Grant; Superintendent Search Update; Professional Development Plan and Curriculum Update (written); Review Curriculum and Instruction (sec. 6) Board policies; Audit Report; and Approve Audit Report.

OPEN FORUM

Bill Cassidy has a son in the classroom with the 29 students. He feels there should be a better balance to class sizes.

Dariusz Ciucias stated he cannot login to Skyward through his phone. He suggested that the elementary school HVAC be rebalanced. If a vent is off, then someone should know what is happening with the system. He suggested doing maintenance and changing the filters when no one is in school.

ACTION NO. 27

Closed Session

Motion by Barker, seconded by Negron, that the Board of Education go into closed session at 11:22 p.m. to discuss appointment, employment, compensation, discipline, performance, and dismissal of personnel. Motion carried by roll call vote of 7 ayes (Barker, Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante).

The Board came out of closed session at 12:52 a.m. (10/16/14)

ADJOURNMENT

Motion by Houk, seconded by Violante, that the regular meeting adjourns at 12:53 a.m. (10/16/14). Voice vote. Motion carried.

App. ___ President _____ Secretary _____

MINUTES OF THE BOARD OF EDUCATION

Special Meeting Administration Building 7:00 p.m. – 8:55 p.m. October 29, 2014

Members Present:

- Mark Mirabile, Presiding Officer
- Lisa Houk
- Gina Scaletta-Nelson – arrived at 7:02 p.m.
- Beth Tegtmeier
- Kristin Violante

Absent:

- Kim Barker

ROLL CALL AND VISITORS

Present were staff members Erika Sawosko, Catherine Chang, and John Glimco.

SUPT. SEARCH INTERVIEWS

At the October 15, 2014 Board meeting, five firms were selected to be interviewed by the Board. IASB informed the Board that they would not be able to attend and participate in the interview process.

The Board heard brief 10 minute presentations from the following Superintendent search firms: PROACT Search, b.w.p., School Exec Connect, and HYA (Hazard, Young, Attea & Associates).

After the presentations, Board members shared their first and second choices for search firms. The Board discussed the fees, recruiting practices, and timelines of each company. There was concern expressed about sending out a survey to parents and the opportunity to include community member input into the search process.

ACTION NO. 28

Supt. Search Firm

Motion by Tegtmeier, seconded by Violante, that the Board of Education approve School Exec Connect to conduct the Superintendent search under conditions stated in Request for Proposal. Motion carried by roll call vote of 6 ayes (Houk, Mirabile, Negron, Scaletta-Nelson, Tegtmeier, Violante) absent - Barker.

ADJOURNMENT

Motion by Violante, seconded by Houk, that the special meeting adjourns at 8:55 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM							
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER				AMOUNT	
1. 4148	ALL-TYPES ELEVATORS INC										
*R	11105 S NASHVILLE, UNIT B										
*R	WORTH IL 60482 0000										
EXP	9786538	9/30/2014	1119	B	1	SEP SEMI ANNUAL MAINT/LIFT	2 2540	323	2	135.00	
EXP	9786537	9/30/2014	1119	B	2	SEP ELEV MAINT/MS	2 2540	323	2	109.00	
EXP	9786536	9/30/2014	1119	B	3	SEP ELEV MAINT/ELEM	2 2540	323	1	140.00	
										SUB-TOTAL	384.00
2	2932 AT&T										
*R	P.O. BOX 5080										
*R	CAROL STREAM IL 60197 5080										
EXP	630R061235	10/16/2014	1119	B	1	OCT 16-NOV 15 PRM/FAX/SECURITY/MET	2 2540	340		296.06	
EXP	630R061235	10/16/2014	1119	B	2	OCT 16-NOV 15 PRM/FAX	2 2540	340	2	519.73	
EXP	708R062900	10/16/2014	1119	B	3	OCT 16-NOV 15 PRM/FAX/METER/SECURI	2 2540	340	1	701.04	
EXP	7084968995	10/01/2014	1119	B	4	OCT SUB LINE	2 2540	340		62.36	
EXP	7084968995	10/01/2014	1119	B	5	OCT ELEV/E911	2 2540	340	1	132.39	
EXP	7084968995	10/01/2014	1119	B	6	OCT ELEV/E911	2 2540	340	2	163.55	
EXP	7084968995	11/01/2014	1119	B	7	OCT 27-31 CREDIT	2 2540	340		3.43-	
EXP	7084968995	11/01/2014	1119	B	8	OCT 27-31 CREDIT	2 2540	340	1	35.29-	
EXP	7084968995	11/01/2014	1119	B	9	OCT 27-31 CREDIT	2 2540	340	2	43.60-	
EXP	6606620139	10/25/2014	1119	B	10	OCT 25-NOV 24 ELEV/E911	2 2540	340	1	144.48	
EXP	6606620139	10/25/2014	1119	B	11	OCT 25-NOV 24 ELEV/E911	2 2540	340	2	178.89	
										SUB-TOTAL	2116.18
3.	1374 AT&T LONG DISTANCE										
*R	P. O. BOX 5017										
*R	CAROL STREAM IL 60197 5080										
EXP	857557643	10/06/2014	1119	B	1	SEP 4-OCT 3 LONG DIST CHG	2 2540	340		14.19	
EXP	857557643	10/06/2014	1119	B	2	SEP 4-OCT 3 LONG DIST CHG	2 2540	340	1	18.82	
EXP	857557643	10/06/2014	1119	B	3	SEP 4-OCT 3 LONG DIST CHG	2 2540	340	2	28.38	
										SUB-TOTAL	61.39
4.	3208 AUTOMATED LOGIC CORPORATION										
*R	PO BOX 403257										
*R	ATLANTA GA 30384 0000										
EXP	058471	10/06/2014	1119	B	1	OCT'14-MAR'15 SRV CONTRACT/50%	2 2540	323	2	1145.00	
										SUB-TOTAL	1145.00
5.	517 BAUM SIGN										
*R	3677 IL RT 71										
*R	SHERIDAN IL 60551 0000										
EXP	7294 B8369	10/17/2014	1119	F B	1	SCOREBOARD UPDATES	2 2540	323	2	3600.00	
										SUB-TOTAL	3600.00
6.	11621 BIANCA DASSINGER										
*R	ELEMENTARY SCHOOL										
EXP	0		1119	B	1	REIMBURSE FOR BOOKS PURCHASED	1 2110	400	1	106.76	
										SUB-TOTAL	106.76
7.	5227 BOTTLE-FREE WATER, LLC.										
*R	335 E. GENEVA RD. BOX 363										
*R	CAROL STREAM IL 60188 0000										
EXP	14660	10/01/2014	1119	B	1	QRTLY RENTAL FEE/WATER COOLER	2 2540	400		110.85	
										SUB-TOTAL	110.85

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO			
8. 10697	BRAINPOP LLC						
*R	P.O. BOX 28119						
*R	NEW YORK NY 10087 8119						
EXP 7312	US115490	10/30/2014	1119	F B 1	1 YEAR SUBSCRIPTION	1 1114 420 2	1495.00
					SUB-TOTAL		1495.00
9. 1952	C MATH 2, INC						
*R	PO BOX 361						
*R	BOURBONNAIS IL 60914 0000						
EXP 392		10/10/2014	1119	B 1	SEP 16,17,18 PROF DEVELOPMENT	1 2213 310	5250.00
EXP 393		10/31/2014	1119	B 2	OCT 20,21,22,23 PROF DEVELOPMENT	1 2213 310	5750.00
					SUB-TOTAL		11000.00
10. 2409	CANDICE KRAMER						
*R	DISTRICT OFFICE						
EXP 0			1119	B 1	NOV MILEAGE ALLOWANCE	1 2213 332	250.00
					SUB-TOTAL		250.00
11. 4138	CARNOW, CONIBEAR & ASSOC., LTD.						
*R	600 WEST VAN BUREN ST SUITE 50						
*R	CHICAGO IL 60607 0000						
EXP 84156		10/20/2014	1119	B 1	RADON CONSULTANT	1 2520 310	3000.00
					SUB-TOTAL		3000.00
12. 536	CATHERINE CHANG						
*R	7335 W. 103rd STREET						
*R	PALOS HILLS IL 60465 0000						
EXP 0			1119	B 1	NOV MILEAGE ALLOWANCE	1 2520 339	250.00
					SUB-TOTAL		250.00
13. 2546	CDWG						
*R	75 REMITTANCE DR-SUITE 1515						
*R	CHICAGO IL 60675 1515						
EXP 7292	QC82443	10/15/2014	1119	F B 1	CISCO SWITCHES FOR CAMERAS	1 2225 540 2	1307.73
EXP 7295	QF91899	10/21/2014	1119	F B 2	INK (2)	1 2225 400 2	89.98
EXP 7295	QF21095	10/17/2014	1119	F B 3	INK CARTRIDGES (6)	1 2225 400 2	186.51
					SUB-TOTAL		1584.22
14. 4272	CENTER FOR GIFTED EDUCATION						
*R	PO BOX 8795						
*R	WILLIAMSBURG VA 23187 8795						
EXP 7275	276-4747	10/06/2014	1119	F B 1	MISC INSTRUCT MATERIAL/MERCHANT	1 1650 400 2	67.85
					SUB-TOTAL		67.85
15. 449	CES COMPANY						
*R	2447 REEVES RD						
*R	JOLIET, IL 60436						
EXP 17848		10/31/2014	1119	B 1	SRV CLOCKS	2 2540 323 1	174.00
					SUB-TOTAL		174.00
16. 5336	CHEERLEADING COMPANY						
*R	11350 HILLGUARD ROAD						
*R	DALLAS TX 75243 8311						
EXP 7291	375665	10/10/2014	1119	F B 1	CHEERLEADING UNIFORMS	1 1500 407 2	4476.70
					SUB-TOTAL		4476.70

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM						
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER				AMOUNT
17	5290 COMCAST									
*R	PO BOX 37601									
*R	PHILADELPHIA, PA 19101-0601									
EXP	31892700	10/15/2014	1119	B	1	OCT/NOV DEDICATED INTERNET	2 2540	340	1	1690.33
EXP	31892700	10/15/2014	1119	B	2	OCT/NOV DEDICATED INTERNET	2 2540	340	2	1690.32
										SUB-TOTAL
										3380.65
18	5665 COOK COUNTY TREAS/ELEC & MECH ITEMS									
*R	69 W WASHINGTON ST-RM 2138									
*R	CHICAGO IL 60602 0000									
EXP	2014-3	10/01/2014	1119	B	1	JUL 1-SEP 30 FLASHING LIGHT	2 2540	329		24.00
										SUB-TOTAL
										24.00
19	907 COOPERATIVE ASSOCIATION FOR SPEC EDUC									
*R	22 W 600 BUTTERFIELD ROAD									
*R	GLEN ELLYN, IL 60137 0000									
EXP		10/20/2014	1119	B	1	FY15 ITINERANT SRV	1 4120	634		9352.50
										SUB-TOTAL
										9352.50
20	5497 CRYSTAL BROOK DIRECT									
*R	PO BOX 61									
*R	REDWOOD FALLS MN 56283 0000									
EXP	7279 36311	11/01/2014	1119	F B	1	LAMINATING FILM	1 1110	400	1	227.22
										SUB-TOTAL
										227.22
21	1741 CURRENT TECHNOLOGIES CORP									
*R	1423 CENTRE CIRCLE									
*R	DOWNERS GROVE IL 60515 0000									
EXP	7331 5134	11/13/2014	1119	F B	1	MICROSOFT LICENSE(88 TOTAL)	1 2225	640	2	2546.29
EXP	5134	11/13/2014	1119	B	2	MICROSOFT LICENSE	1 2225	640	1	2546.29
										SUB-TOTAL
										5092.58
22	3997 DEBORAH LUBECK									
EXP	0		1119	B	1	NOV MILEAGE ALLOWANCE	1 1205	339		250.00
										SUB-TOTAL
										250.00
23	17 DEMCO INC									
*R	PO BOX 8048									
*R	MADISON WI 53708 8048									
EXP	7199 5392111	9/05/2014	1119	F B	1	MISC LIBRARY SUPPLIES/SMITH	1 2220	400	1	246.60
EXP	7311 5444643	10/29/2014	1119	F B	2	LIBRARY SUPPLIES/STEINMETZ	1 2220	400	2	218.14
										SUB-TOTAL
										464.74
24	2144 DIRECT ENERGY SERVICES									
*R	PO BOX 905243									
*R	CHARLOTTE, NC 28290-5243									
EXP	H14627578	10/28/2014	1119	B	1	SEP HEATING CHG	2 2540	465	1	108.48
EXP	H14627579	10/28/2014	1119	B	2	SEP HEATING CHG	2 2540	465	2	187.38
										SUB-TOTAL
										295.86
25	2739 DOCUMENT IMAGING DIMENSIONS INC									
*R	205 BEAVER ST.									
*R	YORKVILLE IL 60560 0000									
EXP	7219 244310	9/08/2014	1119	F B	1	ASSRT TONER	1 2225	400	2	4332.00
EXP	241036	8/14/2014	1119	B	2	PRINT CARTRIDGE	1 2225	400	2	129.00
EXP	7293 247934	10/17/2014	1119	F B	3	ASSRT TONER	1 2225	400	2	1685.00

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER	AMOUNT		
32 8298	FOOD SERVICES PROFESSIONALS								
*R	5150 N NORTHWEST HWY								
*R	CHICAGO IL 60630 4696								
EXP	10291	10/14/2014	1119	B 1	SEP MILK PRCH	1 2560 411 2	1040.76		
EXP	10291	10/14/2014	1119	B 2	SEP MILK PRCH	1 2560 411 1	1188.11		
EXP	10291	10/14/2014	1119	B 3	SEP HOT LUNCH PRCH	1 2560 400	12563.66		
EXP	102236	11/10/2014	1119	B 4	OCT MILK PRCH	1 2560 411 2	1023.50		
EXP	102236	11/10/2014	1119	B 5	OCT MILK PRCH	1 2560 411 1	1249.18		
EXP	102236	11/10/2014	1119	B 6	OCT HOT LUNCH PRCH	1 2560 400	13791.34		
					SUB-TOTAL		30856.55		
33 2333	GAIL BOHNENSTIEHL CONSULTING, INC.								
*R	402 W EXCHANGE ST								
*R	CRETE IL 60417 0000								
EXP	303	10/14/2014	1119	B 1	OCT 14 PROF DEVELOPMENT	1 2310 310	2200.00		
EXP	304	11/13/2014	1119	B 2	NOV 10 PROF DEVELOPMENT	1 2310 310	2200.00		
					SUB-TOTAL		4400.00		
34 2367	GCA SERVICES GROUP								
*R	3060 SOLUTIONS CENTER								
*R	CHICAGO IL 60677 3000								
EXP	624706	11/01/2014	1119	B 1	NOV CUSTODIAL SRV	2 2540 320	16930.15		
EXP	629285	10/31/2014	1119	B 2	SUNDAY ACTIVITY CLEAN UP	2 2540 320	46.93		
					SUB-TOTAL		16977.08		
35 2955	GRAINGER								
*R	DEPT 816535710								
*R	PALATINE IL 60038 0001								
EXP	9582200532	10/30/2014	1119	B 1	MATERIALS FOR TOILET REPAIRS	2 2540 400	448.01		
EXP	9581516920	10/29/2014	1119	B 2	GREASE BEARING	2 2540 400	36.66		
EXP	9581516912	10/29/2014	1119	B 3	TOILET AND PLUMBING MATERIALS	2 2540 400	361.30		
					SUB-TOTAL		845.97		
36 1959	GRAND PRAIRIE TRANSIT c/o of CIC								
*R	2100 CLEARWATER STE 250								
*R	OAK BROOK IL 60523 0000								
EXP		8/31/2014	1119	B 1	AUG TRANSPORTATION	4 2550 338	3033.10		
EXP		9/30/2014	1119	B 2	SEP TRANSPORTATION	4 2550 338	10638.35		
EXP	0	10/31/2014	1119	B 3	OCT TRANSPORTATION	4 2550 338	10173.92		
					SUB-TOTAL		23845.37		
37 42	GROOT INDUSTRIES								
*R	PO BOX 92257								
*R	ELK GROVE IL 60009 2257								
EXP	12685959	10/01/2014	1119	B 1	OCT DISPOSAL AND RECYCLING	2 2540 321	1070.73		
					SUB-TOTAL		1070.73		
38 2888	HELPING HAND CENTER								
*R	9649 W. 55TH STREET								
*R	COUNTRYSIDE IL 60525 0000								
EXP	2405	1/06/2014	1119	B 1	SEP TUITION	1 1912 670	7065.87		
EXP	2447	11/05/2014	1119	B 2	OCT TUITION	1 1912 670	7065.87		
					SUB-TOTAL		14131.74		

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER			AMOUNT
72 508	RADON DETECTION SPECIALISTS INC								
*R	8008 S MADISON STREET								
*R	BURR RIDGE IL 60527 0000								
EXP	14022	10/22/2014	1119	B	1	OCT 17,18,19,20 CONTINUOUS TESTING	2 2540	331	9840.00
EXP	14023	10/22/2014	1119	B	2	OCT 21,22 CONTINUOUS TESTING	2 2540	331	4920.00
EXP	14024	10/27/2014	1119	B	3	OCT 23,24,25,26,27 CONT TESTING	2 2540	331	12300.00
									SUB-TOTAL
									27060.00
73 4770	REALLY GOOD STUFF, INC								
*R	PO BOX 386								
*R	BOTSFORD CT 06404 0386								
EXP	7204 4949884	10/03/2014	1119	F B	1	ADJUSTABLE BOOKCASES	1 1110	400 1	5497.92
EXP	7204 4909497	8/30/2014	1119	F B	2	ASSRT BOOK RACKS/ELEM STAFF	1 1110	400 1	11906.66
									SUB-TOTAL
									17404.58
74 3853	RENAISSANCE LEARNING INC								
*R	PO BOX 64910								
*R	ST PAUL MN 55164 0910								
EXP	059320	11/06/2014	1119	B	1	STAR ASSESSMENTS/ADDL MATH	1 1110	316 1	37.80
									SUB-TOTAL
									37.80
75 40120	RIVERSIDE SCHOOL DISTRICT 96								
*R	63 WOODSIDE ROAD								
*R	RIVERSIDE IL 60546 0000								
EXP		10/17/2014	1119	B	1	TRANSPRTN/STUDENT NURSING SRV	1 4120	633	956.33
EXP	0	11/05/2014	1119	B	2	TRANSPRTN/STUDENT NURSING SRV	1 4120	633	1108.33
EXP	0	11/06/2014	1119	B	3	TRANSPRTN/STUDENT NURSING SRV	1 4120	633	331.83
									SUB-TOTAL
									2396.49
76 1599	ROSE PEST SOLUTIONS								
*R	19 W 050 NORTH AVE								
*R	LOMBARD IL 60148 1319								
EXP	1538115	9/19/2014	1119	B	1	SEP PEST CONTROL	2 2540	328 2	107.00
EXP	1538116	9/19/2014	1119	B	2	SEP PEST CONTROL	2 2540	328 1	99.00
									SUB-TOTAL
									206.00
77 4757	SCHOLASTIC NEWS								
*R	2931 EAST MCCARTY STREET / PO								
*R	JEFFERSON CITY MO 65102 3720								
EXP	7307 M5372753	10/07/2014	1119	F B	1	SCHOLASTIC NEWS	1 1110	482 1	438.92
EXP	7307 M5372753	10/07/2014	1119	F B	2	SCHOLASTIC NEWS	1 1110	482 1	459.80
EXP	7307 M5372753	10/07/2014	1119	F B	3	SCHOLASTIC NEWS	1 1110	482 1	444.13
									SUB-TOTAL
									1342.85
78 717	SCHOOL DISTRICT, #107 IMPREST FUND								
*R	ERIKA SAWOSKO CUSTODIAN								
EXP	5238	9/30/2014	1119	B	1	BBALL OFFICIAL	1 1500	319 2	64.00
EXP	5239	10/06/2014	1119	B	2	BBALL OFFICIAL	1 1500	319 2	64.00
EXP	5240	10/06/2014	1119	B	3	BBALL OFFICIAL	1 1500	319 2	64.00
EXP	5241	10/07/2014	1119	B	4	BBALL OFFICIAL	1 1500	319 2	64.00
EXP	5242	10/07/2014	1119	B	5	BBALL OFFICIAL	1 1500	319 2	64.00
EXP	5245	10/15/2014	1119	B	6	PLAQUES/STAFF APPREC	1 2310	490	120.00
EXP	5246	10/17/2014	1119	B	7	DJ STAFF APPREC DINNER	1 2310	490	495.00
EXP	5247	10/21/2014	1119	B	8	SOFTBALL OFFICIAL	1 1500	319 2	36.00
EXP	5248	10/21/2014	1119	B	9	CONF/DRISCOLL	1 1114	332	180.00

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM						
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER				AMOUNT
EXP	5249	10/21/2014	1119	B 10	PIONEER PRESS	1 2320 440				108.00
EXP	5250	10/21/2014	1119	B 11	CONF/BELL	1 1114 332 2				125.00
EXP	5251	10/27/2014	1119	B 12	CONF/CARNES	1 1114 332 2				150.00
EXP	5252	10/28/2014	1119	B 13	CURIC COUNCIL LUNCH	1 2213 400				122.00
					SUB-TOTAL					1656.00
79	5299	SCHOOL NURSE SUPPLY INC								
*R	PO BOX 68968									
*R	SCHAUMBURG IL 60168 0000									
EXP	7258	0496971-IN	10/01/2014	1119	F B 1	NURSE SUPPLIES	1 2134 400 1			223.38
					SUB-TOTAL					223.38
80	5611	SCHOOL SPECIALTY								
*R	32656 COLLECTION CENTER DR									
*R	CHICAGO IL 60693 0656									
EXP	7321	308102109913	11/03/2014	1119	F B 1	MISC INSTRUCT MATERIAL/OLSEN	1 1110 480 1			92.51
EXP	7228	308102097055	10/10/2014	1119	F B 2	MISC INSTRUCT MATERIAL/BORSE	1 1110 483 1			462.35
EXP	7278	3081020888402	9/30/2014	1119	F B 3	MISC INSTRUCT MATERIAL/LEWELLYAN	1 1114 405 2			55.47
EXP	7316	208113564072	10/26/2014	1119	F B 4	MISC INSTRUCT MATERIALS/LEWELLYAN	1 1114 405 2			95.96
EXP	7296	308102102856	10/20/2014	1119	F B 5	MISC INSTRUCT MATERIAL/CAMPBELL	1 1114 400 2			140.04
					SUB-TOTAL					846.33
81	1057	SHANE'S OFFICE SUPPLY								
*R	2717 CURTISS ST									
*R	DOWNERS GROVE IL 60515 0000									
EXP	0343113-001	10/15/2014	1119	B 1	OFFICE SUPPLIES	1 2320 400				110.93
EXP	0343429-001	10/23/2014	1119	B 2	OFFICE SUPPLIES	1 2520 400				32.31
EXP	0343429-001	10/23/2014	1119	B 3	OFFICE SUPPLIES	1 1205 400				92.44
					SUB-TOTAL					235.68
82	3092	SOCIAL THINKING								
*R	3031 TISCH WAY, SUITE 800									
*R	SAN JOSE CA 95128 0000									
EXP	7281	102779	10/14/2014	1119	F B 1	MISC INSTRUCT MATERIAL/SPEC ED	1 1210 400			63.30
					SUB-TOTAL					63.30
83	8695	UNITED STATES POSTAL SERVICE								
EXP			1119	B 1	POSTAGE/MS	1 2410 340				1500.00
					SUB-TOTAL					1500.00
84	3784	VILLAGE OF WILLOW SPRINGS								
*R	1 VILLAGE CIRCLE									
*R	WILLOW SPRINGS IL 60480 0000									
EXP	0102314	10/23/2014	1119	B 1	5/21/14 HEALTH INSPECTION	2 2540 331				100.00
					SUB-TOTAL					100.00
85	5866	WAREHOUSE DIRECT, INC.								
*R	2001 S. MOUNT PROSPECT ROAD									
*R	DES PLAINES IL 60018 0000									
EXP	7315	2481736	10/23/2014	1119	F B 1	DRY ERASE MARKERS	1 1110 482 1			98.90
					SUB-TOTAL					98.90

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM				
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER	AMOUNT	
					FUND TOTAL		1	157707.98
					FUND TOTAL		2	90489.66
					FUND TOTAL		4	88510.01
					GRAND TOTAL			336707.65

PRESIDENT

SECRETARY

PREPARED BY:

DATE:

REVIEWED BY:

DATE:

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER			AMOUNT
EXP	10/01/2014	1010	B	46	ADJ LIFE INS	1 2110	221		5.75
EXP	10/01/2014	1010	B	47	ADJ LIFE INS	1 2225	221 2		5.75
EXP	10/01/2014	1010	B	48	ADJ LIFE INS	1 2410	221 1		5.75
EXP	10/01/2014	1010	B	49	ADJ LIFE INS	1 1205	221		23.00
EXP	10/01/2014	1010	B	50	ADJ LIFE INS	1 1110	221 1		5.75-
EXP	10/01/2014	1010	B	51	ADJ LIFE INS	1 2320	221		5.85
EXP	10/01/2014	1010	B	52	ADJ LIFE INS	1 2410	221 2		12.09
EXP	10/01/2014	1010	B	53	ADJ LIFE INS	1 2410	221 1		4.50
EXP	10/10/2014	1010	B	54	OCT MEDICAL INS	1 1110	222 1		7274.84
					SUB-TOTAL				59338.21
2371 GUARDIAN - APPLETON									
*R	PO BOX 677458								
*R	DALLAS TX 75267 7458								
EXP	10/01/2014	1010	B	1	OCT DENTAL	1 1110	201 1		3871.44
EXP	10/01/2014	1010	B	2	OCT DENTAL	1 1114	201 2		3871.44
					SUB-TOTAL				7742.88

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER		AMOUNT	
11836	BMO MASTERCARD-MASTERCARD CORP CLIENT PA								
*R	PO BOX 71878								
*R	CHICAGO IL 60694 1878								
EXP	SURVEYMONKEY	9/06/2014	1017	B	1 SURVEY MONKEY RENEWAL	1 2310 440		204.00	
EXP	RACKSPACE	9/09/2014	1017	B	2 BOE EMAIL/MONTHLY FEE	1 2310 640		50.00	
EXP	RACKSPACE	9/11/2014	1017	B	3 BOE EMAIL/MONTHLY FEE INCREASE	1 2310 640		4.60	
EXP	IASB	9/10/2014	1017	B	4 CONF/FREDISDORF	1 2320 332		40.00	
EXP	PAPERDIREC	9/15/2014	1017	B	5 STAFF APPREC DINNER INVITES	1 2310 490		96.56	
EXP	ICTFL	9/17/2014	1017	B	6 CONF/MCPHERSON	1 1110 332 1		205.00	
EXP	ICTFL	9/17/2014	1017	B	7 CONF/LASKO	1 1114 332 2		205.00	
EXP	ICTFL	9/17/2014	1017	B	8 CONF/BERONIO	1 1114 332 2		205.00	
EXP	ISLMA	9/17/2014	1017	B	9 CONF/STEINMETZ	1 1114 332 2		250.00	
EXP	APPLE	9/19/2014	1017	B	10 VOLUME PURCHASE/APPLE ITUNES	1 2225 470 1		100.00	
EXP	ISLMA	9/19/2014	1017	B	11 CONF/SMITH	1 1110 332 1		135.00	
EXP	ISLMA	9/22/2014	1017	B	13 CONF/SMITH	1 1110 332 1		165.00	
EXP	IASB	9/24/2014	1017	B	14 BOE TRAINING/NEGRON	1 2310 332		80.00	
EXP	SMENKENS	9/29/2014	1017	B	15 CONF/KRAMER	1 2213 332		358.00	
EXP	COLLEGEED	9/30/2014	1017	B	16 CONF/FREDISDORF	1 2320 332		40.00	
EXP	IL ART ED	9/30/2014	1017	B	17 CONF/VERCAK	1 1110 332 1		195.00	
EXP	7236 AMAZON.COM	9/06/2014	1017	F B	18 MISC INSTRUCT MATERIAL/SPEECH	1 1210 400		15.21	
EXP	7242 AMAZON.COM	9/10/2014	1017	F B	19 SILICONE SKIN JELLY CASE (4)	1 1205 400		79.80	
EXP	7269 STUDENTSUPPL	9/11/2014	1017	F B	20 ASSRT PENCILS	1 1110 472 1		62.17	
EXP	EPS	9/12/2014	1017	B	21 MISC INSTRUCT MATERIALS/SPEC ED	1 1205 400		126.12	
EXP	7268 AMAZON.COM	9/12/2014	1017	F B	22 MISC INSTRUCT MATERIAL/KDG	1 1110 480 1		92.94	
EXP	7267 AMAZON.COM	9/14/2014	1017	F B	23 LAMINATOR REFILL CARTRIDGE	1 2410 400 1		28.93	
EXP	7265 INSECTLORE	9/21/2014	1017	F B	24 CATERPILLARS CERT/KDG	1 1110 480 1		74.64	
EXP	7241 CAMPUSTEAMWE	9/09/2014	1017	F B	25 CHEERLEADING UNIFORMS	1 1500 407 2		47.85	
EXP	ELECTRONIXEP	9/12/2014	1017	B	26 INSTRUCT MATERIAL/PLTW	1 1114 405 2		298.75	
EXP	7253 AMAZON.COM	9/12/2014	1017	F B	27 BASEBALLS	1 1500 400 2		67.96	
EXP	ELECTRONIXEP	9/18/2014	1017	B	28 INSTRUCT MATERIAL/PLTW	1 1114 405 2		131.00	
EXP	7271 OFFICESUPPLY	9/18/2014	1017	F B	29 OUTDOOR ED SUPPLIES	1 1114 445 2		94.41	
EXP	ELECTRONIXEP	9/25/2014	1017	B	30 INSTRUCT MATERIAL/PLTW	1 1114 405 2		42.50	
EXP	WALGREENS	10/02/2014	1017	B	31 STUDENT OF THE MONTH PHOTOS	1 1114 400 2		9.36	
EXP	SAM'S	9/08/2014	1017	B	32 WATER/SODA	1 2310 400		82.47	
EXP	SAM'S	9/08/2014	1017	B	33 COFFEE FOR ALL BUILDINGS	2 2540 400		206.64	
EXP	SAM'S	9/08/2014	1017	B	34 MIDDLE SCHOOL SUPPLIES	1 1114 400 2		124.92	
EXP	SAM'S	9/08/2014	1017	B	35 ELEM SUPPLIES	1 1110 400 1		29.46	
EXP	SAM'S	9/08/2014	1017	B	36 MEMBERSHIP RENEWAL	2 2540 400		45.00	
EXP	HOME DEPOT	9/10/2014	1017	B	37 DRYWALL/PLYWOOD/GRILLES/ADAPTER	2 2540 400		90.21	
EXP	HOME DEPOT	9/12/2014	1017	B	38 MISC MAINT SUPPLIES	2 2540 400		101.36	
EXP	SAM'S CLUB	9/17/2014	1017	B	39 BOE SUPPLIES	1 2310 400		90.76	
EXP	SAM'S CLUB	9/17/2014	1017	B	40 DIST SUPPLIES	1 2320 400		128.73	
EXP	HOME DEPOT	9/16/2014	1017	B	41 FLEX SPOUT	2 2540 400		35.76	
EXP	HOME DEPOT	10/03/2014	1017	B	42 MATERIALS FOR INSTALLING CAMERAS	2 2540 400		468.26	
					SUB-TOTAL			4908.37	

VENDOR #	VENDOR NAME & ADDRESS		VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE		#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER		AMOUNT	
2547	ETA hand2mind									
*R	6642 EAGLE WAY									
*R	CHICAGO IL 60678 1066									
EXP	7264	50624310	9/20/2014	1017	F B	1 MISC INSTRUCT MATERIAL/BERWICK	1 1110	482 1	159.80	
EXP	7264	50624051	9/18/2014	1017	F B	2 MISC INSTRUCT MATERIAL/BERWICK	1 1110	482 1	538.39	
EXP	7264	50624479	9/22/2014	1017	F B	3 MISC INSTRUCT MATERIAL/BERWICK	1 1110	482 1	32.50	
						SUB-TOTAL			730.69	
792	WILLOW SPRINGS ACE HARDWARE									
*R	8436 ARCHER AVENUE									
*R	WILLOW SPRINGS IL 60480 0000									
EXP	69384		8/31/2014	1017	B	1 PLEXI GLASS	2 2540	400	55.96	
EXP	69400		9/04/2014	1017	B	2 UTILITY CUTTER/PICK SET/ALLENWRENC	2 2540	400	84.61	
EXP	69028		9/12/2014	1017	B	3 3/8 NUTS	2 2540	400	7.39	
EXP	69052		9/22/2014	1017	B	4 AIR FILTER/CAULK GUN/PVC CEMENT	2 2540	400	43.93	
						SUB-TOTAL			191.89	

PAY DATE 10/23/2014

VENDOR #	VENDOR NAME & ADDRESS	VOC.	F/P	ITEM					
P.O. #	INVOICE # & INVOICE DATE	#	TYPE	NO	DESCRIPTION	ACCOUNT NUMBER		AMOUNT	
41192	HOLIDAY INN COUNTRYSIDE								
*R	6201 JOLIET ROAD								
*R	COUNTRYSIDE IL 60525 0000								
EXP	327764	10/21/2014	1023	1	STAFF APPRECIATION DINNER	1 2310 490		3079.50	
					SUB-TOTAL			3079.50	

October 2014 Revenue and Expenses

REVENUES	Budget	October 2014	YTD	% Realized
Education	\$ 10,191,823	\$ 216,741	\$ 4,033,877	39.6%
Oper & Maint	\$ 1,609,953	\$ 22,830	\$ 691,860	43.0%
Bond/Int	\$ 600	\$ 204	\$ 204	33.9%
Trans	\$ 971,391	\$ 10,593	\$ 317,812	32.7%
IMRF	\$ 314,100	\$ 2,390	\$ 186,287	59.3%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ 1,200	\$ 428	\$ 428	35.6%
Tort	\$ 80,381	\$ 652	\$ 34,759	43.2%
Life Safety	\$ 1,400	\$ 505	\$ 505	36.1%
Total	\$ 13,170,848	\$ 254,341	\$ 5,265,731	40.0%

EXPENSES	Budget	October 2014	YTD	% Used
Education	\$ 10,135,456	\$ 760,103	\$ 2,020,529	19.9%
Oper & Maint	\$ 1,071,133	\$ 62,150	\$ 269,717	25.2%
Bond/Int	\$ 1,625,753	\$ -	\$ -	0.0%
Trans	\$ 814,259	\$ 72,268	\$ 104,816	12.9%
IMRF	\$ 314,100	\$ 27,369	\$ 73,962	23.5%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 80,133	\$ 80,133	\$ 80,133	100.0%
Life Safety	\$ 17,650	\$ 11,225	\$ 13,865	78.6%
Total	\$ 14,058,484	\$ 1,013,248	\$ 2,563,022	18.2%

PART 2: STANDARDS AND COMPLIANCE

5. Does this district’s school library program provide library services that either meet or show progress toward meeting the Illinois school library standards as most recently adopted by the Illinois School Library Media Association?
[75 ILCS 10/8.4(4)]

Yes No

6. (a) Has this district’s financial support for the school library or libraries been maintained **undiminished**?
[75 ILCS 10/8.4(5)]

Yes No

(b) If financial support has diminished, does this district certify that the percentage of diminution of financial support is no more than the percentage of diminution of the district’s total financial support for educational and operations purposes since the submission of the last previous application of the district for the school library per student grant that was funded? [75 ILCS 10/8.4(5)]

Yes No

If No, explain:

PART 3: ELIGIBLE ATTENDANCE CENTERS (BUILDINGS)

7. Enter each district’s attendance center (building) and its building number (four digits) that qualifies for grant funding using Illinois State Board of Education (ISBE) data:
1. Access the ISBE Data Analysis & Progress Reporting web page: http://isbe.state.il.us/research/htmls/fall_housing.htm
 2. Use the most current “**School Summary**” Excel file to find the ISBE Name of School (Column E) and Schl # (Column D, four digits)
 3. If an attendance center has changed names, add (Name Change) after the building name.
 4. Any new attendance centers are not eligible for grant funding until the next school year.

ISBE Name of School	Pleasantdale Middle School
ISBE 4-digit School #	1001
ISBE Name of School	Pleasantdale Elementary School
ISBE 4-digit School #	2002
ISBE Name of School	
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PART 3: ELIGIBLE ATTENDANCE CENTERS (BUILDINGS) — (Continued)

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PART 3: ELIGIBLE ATTENDANCE CENTERS (BUILDINGS) — (Continued)

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PART 3: ELIGIBLE ATTENDANCE CENTERS (BUILDINGS) — (Continued)

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PART 4: Proposed Plan for Utilizing Grant Funds For Library Services

8. Check all that apply:

- LIBRARY MATERIALS: PRINT AND NON-PRINT — Include books, magazines, newspapers, video (DVD, VHS), audio (music/spoken word CDs and cassettes), microforms, scores, maps, Accelerated Reader Tests
- LIBRARY MATERIALS: ELECTRONIC RESOURCES — Include electronic/digital materials as well as database resources. Types of electronic materials include e-Books, e-Serials (including journals), government documents, databases (including locally mounted, full text or not), electronic files, reference tools, scores, maps, or pictures in electronic or digital format, including materials digitized by the library. Electronic materials can be distributed on magnetic tape, diskettes, computer software, CD-ROM, or other portable digital carriers, and can be accessed via a computer, the Internet, or by using an eBook reader. Include equipment expenditures that are inseparably bundled into the price of the information service product. Include expenditures for materials held locally and for remote electronic materials for which permanent or temporary access rights have been acquired; and expenditures for database licenses. Examples: OCLC (Virtual Reference, Cataloging, Interlibrary Loan), My Media Mall, United Streaming, World Book.
- LIBRARY AUTOMATION SYSTEMS — Include fees for membership and services in an Illinois regional library system LLSAP, a stand-alone automation system, or a non-LLSAP consortium. Automated library system's products/functionalities include, but are not limited to: Circulation, Public Access Catalog, Holds/Reserves
- LIBRARY CONTRACTUAL SERVICES
- LIBRARY STAFF DEVELOPMENT — Include Continuing Education, Conferences/Meetings, Travel
- LIBRARY SERVICES: PROGRAMS AND PUBLIC RELATIONS FOR STUDENTS, FACULTY, AND/OR ADMINISTRATION
- LIBRARY SUPPLIES — Include book jackets, bookends, magazine storage boxes, book repair tape
- LIBRARY EQUIPMENT — Include equipment purchased for library use and housed in the library
- LIBRARY TELEPHONE/TELECOMMUNICATIONS
- LIBRARY PERSONNEL
- LIBRARY PROFESSIONAL SERVICES CONTRACTS — Include fees paid to consultants or contractual staff for provision of library related services
- OTHER — Identify and explain

Instruction

School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Child Nutrition and WIC Reauthorization Act of 2004.

Goals for Nutrition Education

The goals for addressing nutrition education include the following:

- Schools will support and promote good nutrition for students.
- Schools will foster the positive relationship between good nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive health education curriculum.

Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in all grades and shall include a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle.
- **The curriculum will be consistent with and incorporate relevant Illinois Learning Standards for Physical Development and Health as established by the Illinois State Board of Education.**

Nutrition Guidelines for Foods Available in Schools During the School Day

Students will be offered and schools will promote nutritious food and beverage choices consistent with the current Dietary Guidelines for Americans and Food Guidance System published jointly by the U.S. Department of Health and Human Services and the Department of Agriculture. In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall establish such administrative procedures to control food sales that compete with the District's non-profit food service in compliance with the Child Nutrition Act. Food service rules shall restrict the sale of foods of minimal nutritional value as defined by the U.S. Department of Agriculture in the food service areas during the meal periods **and comply with all applicable rules of the Illinois State Board of Education.**

Guidelines for Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

LEGAL REF.: Child Nutrition and WIC Reauthorization Act of 2004, PL 108-265, Sec. 204.
Child Nutrition Act of 1966, 42 U.S.C. §1771 *et seq.*
National School Lunch Act, 42 U.S.C. §1758.
42 U.S.C. §1779, as implemented by 7 C.F.R. §210.11.
105 ILCS 5/2-3.139
23 Ill.Admin.Code Part 305, Food Program.
ISBE's "School Wellness Policy" Goal, adopted Oct. 2007.

ADOPTED: October 21, 2009

REVISED: September 22, 2010, **November 19, 2014**

Instruction

Curriculum Content

The curriculum shall contain instruction on subjects required by State statute or regulation as follows:

1. In kindergarten through grade 8, subjects include: (a) language arts, (b) reading, (c) other communication skills, (d) science, (e) mathematics, (f) social studies, (g) art, (h) music, and (i) drug and substance abuse prevention. A reading opportunity of 60 minutes per day will be promoted for all students in kindergarten through grade 3 whose reading levels are one grade level or more lower than their current grade level.
2. In grades 7 through 12, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
3. In kindergarten through grade 12, provided it can be funded by private grants or the federal government, violence prevention and conflict resolution must be stressed, including: (a) causes of conflict, (b) consequences of violent behavior, (c) non-violent resolution, and (d) relationships between drugs, alcohol, and violence.
4. In grades kindergarten through 12, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate policy 6:235, *Access to Electronic Networks* and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage.
6. In all schools, citizenship values must be taught, including: (a) patriotism, (b) democratic principles of freedom, justice, and equality, (c) proper use and display of the American flag, (d) the Pledge of Allegiance, and (e) the voting process.
7. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage daily during the school day in a physical education course.
8. In all schools, health education must be stressed, including: (a) proper nutrition, (b) physical fitness, (c) components necessary to develop a sound mind in a healthy body, (d) dangers and avoidance of abduction, and (e) age-appropriate sexual abuse and assault awareness and prevention education in all grades. The Superintendent shall implement a comprehensive health education program in accordance with State law.
9. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels.
10. In all schools, conservation of natural resources must be taught, including: (a) home ecology, (b) endangered species, (c) threats to the environment, and (d) the importance of the environment to life as we know it.

11. In all schools, United States history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, and (e) the role and contributions of ethnic groups, including but not limited to, the African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State.

In addition, all schools shall hold an educational program on the United States Constitution on Constitution Day, each September 17, commemorating the September 17, 1787 signing of the Constitution. However, when September 17 falls on a Saturday, Sunday, or holiday, Constitution Day shall be held during the preceding or following week.

12. In grade 7 and all high school courses concerning U.S. history or a combination of U.S. history and American government, students must view a Congressional Medal of Honor film made by the Congressional Medal of Honor Foundation, provided there is no cost for the film.
13. In all schools, the curriculum includes a unit of instruction on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.
14. In all schools, the curriculum includes a unit of instruction on the history, struggles, and contributions of women.
15. In all schools, the curriculum includes a unit of instruction on Black History, including the history of the African slave trade, slavery in America, and the vestiges of slavery in this country, as well as the struggles and contributions of African-Americans.
16. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.

LEGAL REF.: 5 ILCS 465/3 and 465/3a.
20 ILCS 2605/2605-480.
105 ILCS 5/2-3.80(e) and (f), 5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-24.2, 435/, and 110/3.
625 ILCS 5/6-408.5.
23 Ill.Admin.Code §§1.420, 1.430, and 1.440.
Consolidated Appropriations Act of 2005, Pub. L. No. 108-447, Section 111 of Division J.
Protecting Children in the 21st Century Act, Pub. L. No. 110-385, Title II, 122 stat. 4096 (2008).
47 C.F.R. §54.520.

APPROVED: November 19, 2014

Instruction

Student Social and Emotional Development

Social and emotional learning (SEL) is defined as the process through which students enhance their ability to integrate thinking, feeling, and behaving to achieve important life tasks. Students competent in SEL are able to recognize and manage their emotions, establish healthy relationships, set positive goals, meet personal and social needs, and make responsible and ethical decisions.

The Superintendent shall incorporate SEL into the District's curriculum and other educational programs consistent with the District's mission, ~~and~~ strategic objectives, and benchmarks of the III. Learning Standards. The III. Learning Standards include three goals for students:

1. Develop self-awareness and self-management skills to achieve school and life success.
2. Use social-awareness and interpersonal skills to establish and maintain positive relationships.
3. Demonstrate decision-making skills and responsible behaviors in personal, school, and community contexts.

The incorporation of SEL objectives into the District's curriculum and other educational programs may include but is not limited to:

1. Classroom and school-wide programming to foster a safe, supportive learning environment where students feel respected and valued. This may include incorporating scientifically based, age-and-culturally appropriate classroom instruction, District-wide, and school-wide strategies that teach SEL skills, promote optimal mental health, and prevent risk behaviors for all students.
2. Staff development and training to promote students' SEL development. This may include providing all personnel with age-appropriate academic and SEL and how to promote it.
3. Parent/Guardian and family involvement to promote students' SEL development. This may include providing parents/guardians and families with learning opportunities related to the importance of their children's optimal SEL development and ways to enhance it.
4. Community partnerships to promote students' SEL development. This may include establishing partnerships with diverse community agencies and organizations to assure a coordinated approach to addressing children's mental health and SEL development.
5. Early identification and intervention to enhance students' school readiness, academic success, and use of good citizenship skills. This may include development of a system and procedures for periodic and universal screening, assessment, and early intervention for students who have significant risk factors for social, emotional, or mental health conditions that impact learning.
6. Treatment to prevent or minimize mental health conditions in students. This may include building and strengthening referral and follow-up procedures for providing effective clinical services for students with social, emotional, and mental health conditions that impact learning. This may include student and family support services, school-based behavioral health services, and school-community linked services and supports.
7. Assessment and accountability for teaching SEL skills to all students. This may include implementation of a process to assess and report baseline information and ongoing progress about school climate, students' social and emotional development, and academic performance.

LEGAL REF.: Children's Mental Health Act of 2003, 405 ILCS 49/.

APPROVED: September 18, 2013

REVISED: November 19, 2014

Instruction

Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program

The Superintendent or designee shall develop, maintain, and supervise a program for students at risk of academic failure or dropping out of school. The program shall include education and support services addressing individual learning styles, career development, and social needs, and may include without limitation one or more of the following:

- Parent-teacher conferences
- Counseling services by social workers and/or guidance counselors
- Counseling services by psychologists
- Psychological testing
- Truants' alternative and optional education program
- Alternative school placement
- Community agency services
- Alternative learning opportunities program, in conformity with the Alternative Learning Opportunities Law, as it may be amended from time to time
- Graduation incentives program
- Remediation program

Any student who is below the age of 20 years is eligible to enroll in a graduation incentives program if he or she:

1. Is considered a dropout according to State law;
2. Has been suspended or expelled;
3. Is pregnant or is a parent;
4. Has been assessed as chemically dependent; or
5. Is enrolled in a bilingual education or English Language Learners program.

LEGAL REF.: 105 ILCS 5/2-3.41, 5/2-3.66, 5/10-20.9a, 5/13B, 5/26-2a, 5/26-13, 5/26-14, and 5/26-16.

ADOPTED: November 19, 2014

Instruction

Title I Programs

The Superintendent or designee shall pursue funding under Title I, Improving the Academic Achievement of the Disadvantaged, of the Elementary and Secondary Education Act, to supplement instructional services and activities in order to improve the educational opportunities of educationally disadvantaged or deprived children.

All District schools, regardless of whether they receive Title I funds, shall provide services that, taken as a whole, are substantially comparable. Teachers, administrators, and other staff shall be assigned to schools in a manner that ensures equivalency among the District's schools. Curriculum materials and instructional supplies shall be provided in a manner that ensures equivalency among the District's schools.

Title I Parental Involvement

The District maintains programs, activities, and procedures for the involvement of parents/guardians of students receiving services, or enrolled in programs, under Title I. These programs, activities, and procedures are described in District-level and School-level compacts.

District-Level Parental Involvement Compact

The Superintendent or designee shall develop a *District-Level Parental Involvement Compact* according to Title I requirements. The *District-Level Parental Involvement Compact* shall contain: (1) the District's expectations for parental involvement, (2) specific strategies for effective parent involvement activities to improve student academic achievement and school performance, and (3) other provisions as required by federal law. The Superintendent or designee shall ensure that the *Compact* is distributed to parents/guardians of students receiving services, or enrolled in programs, under Title I.

School-Level Parental Involvement Compact

Each Building Principal or designee shall develop a *School-Level Parental Involvement Compact* according to Title I requirements. This *School-Level Parental Involvement Compact* shall contain: (1) a process for continually involving parents/guardians in its development and implementation, (2) how parents/guardians, the entire school staff, and students share the responsibility for improved student academic achievement, (3) the means by which the school and parents/guardians build and develop a partnership to help children achieve the State's high standards, and (4) other provisions as required by federal law. Each Building Principal or designee shall ensure that the *Compact* is distributed to parents/guardians of students receiving services, or enrolled in programs, under Title I.

LEGAL REF.: Title I of the Elementary and Secondary Education Act, 20 U.S.C. §6301-6514.

ADOPTED: October 21, 2009

REVISED: November 19, 2014

Instruction

Library Media Program

The Superintendent or designee shall manage the District's library media program to comply with (1) State law and Illinois State Board of Education rule and (2) the following standards:

1. The program includes an organized collection of resources available to students and staff to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and support research, as appropriate to students of all abilities in the grade levels served.
2. Financial resources for the program's resources and supplies are allocated to meet students' needs.
3. Students in all grades served have equitable access to library media resources.
4. The advice of an individual who is qualified according to ISBE rule is sought regarding the overall direction of the program, including the selection and organization of materials, provision of instruction in information and technology literacy, and structuring the work of library paraprofessionals.
5. Staff members are invited to recommend additions to the collection.
6. Students may freely select resource center materials as well as receive guided selection of materials appropriate to specific, planned learning experiences.

LEGAL REF.: 23 Ill.Admin.Code §1.420(o).

ADOPTED: November 19, 2014

Instruction

Community Resource Persons and Volunteers

The School Board encourages the use of resource persons and volunteers to: (1) increase students' educational attainment, (2) provide enrichment experiences for students, (3) increase the effective utilization of staff time and skills, (4) give more individual attention to students, and (5) promote greater community involvement.

The Superintendent shall establish procedures for securing and screening resource persons and volunteers. A person who is a "sex offender," as defined by the Sex Offender Registration Act, or a "violent offender against youth," as defined in the Child Murderer and Violent Offender Against Youth Registration Act, is prohibited from being a resource person or volunteer. *All volunteer coaches must comply with the requirement to report hazing in policy 5:90 Abused and Neglected Child Reporting.*

LEGAL REF.: 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.
730 ILCS 152/101 et seq. and 154/75-105.

ADOPTED: October 21, 2009

REVISED: November 19, 2014

Personnel Report

November 19, 2014

1. Resignation of Personnel

Attached is the resignation letter received from Linda Balla, lunchroom aide effective October 10, 2014.

Recommendation:

That the Board of Education accept the resignation of Linda Balla effective October 10, 2014.

2. Employment of Non-certified Personnel

Attached is memorandum from Matt Vandercar supporting the employment of Katie Wojtowicz as a two hour a day lunchroom aide beginning November 20, 2014 at a rate of \$14.16 per hour.

Recommendation:

That the Board of Education approve the employment of Katie Wojtowicz as a two hour a day lunchroom aide beginning November 20, 2014 at a rate of \$14.16 per hour.

3. Increase in Employment of Personnel

Attached is memorandum from Matt Vandercar supporting the increase in employment for Lori McCarter (elementary instructional aide) from part-time (8:30 a.m. to 1:00 p.m.) to full-time (8:15 a.m. to 3:30 p.m.) beginning November 20, 2014.

Recommendation:

That the Board of Education approves the increase in employment for Lori McCarter, instructional aide, from .74 FTE to 1.0 FTE beginning November 20, 2014.

From: linda balla [mailto:rlbc123@sbcglobal.net]
Sent: Wednesday, October 29, 2014 9:29 PM
To: Matt Vandercar
Subject: Letter of Resignation

Dear Matt,

Due to personal changes in my life I have decided to resign my position at Pleasantdale. I have enjoyed my time working in the office and the lunchroom. Also, I will miss my Pleasantdale family very much. However, I would be willing to fill in whenever you need me. You are a great person to work for.

Thank You,

Linda Balla

November 12, 2014

TO: Dr. Mark Fredisdorf
FROM: Matt Vandercar
RE: Lunch aide recommendation

I am recommending Miss Katie Wojtowicz for the lunch aide position at Pleasantdale Elementary School that is open due to a resignation. Katie will work from 11 – 1 p.m. on days when children have lunch and recess.

Katie is not new to our school. Currently, she is the supervisor for our Extra Innings before and after care program and has helped us out by subbing in a variety of positions.

Katie earned her undergraduate degree in Liberal Arts from University of Illinois Chicago in 2009.

I am excited about having Katie Wojtowicz here and confident she will continue to be a valuable member of the Pleasantdale team.

November 12, 2014

TO: Dr. Mark Fredisdorf
FROM: Matt Vandercar
RE: Instructional aide recommendation

I am recommending Mrs. Lori McCarter for the p.m. instructional aide position at Pleasantdale Elementary School. The opening is due to an increase in the p.m. preschool population.

Currently, Lori works 8:30 – 1:00 p.m. as a preschool instructional aide. With her added responsibilities, Lori will be considered full time and work 8:15 – 3:30 p.m.

I am excited about having Lori here full time and confident she will continue to be a valuable member of the Pleasantdale team.

Pleasantdale School District 107

Annual Financial Report

Year Ended June 30, 2014

Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2014

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Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2014

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MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

The Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107 (the "District"), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

The District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Auditors' Responsibility (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2014 and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note L to the audited financial statements, net position as of July 1, 2013 has been restated as a result of an adjustment due to the implementation of the Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65). Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis on pages 5 through 11, schedule of funding progress - Illinois Municipal Retirement Fund on page 46, and budgetary comparison information on pages 47 through 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit for the year ended June 30, 2014 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other schedules listed in the table of contents as the supplementary financial information and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary financial information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information for the year ended June 30, 2014 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary financial information is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2014.

The District's basic financial statements, for the year ended June 30, 2013 (not presented herein), were audited by other auditors whose report thereon, dated November 4, 2013, expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The report of the other auditors, dated November 4, 2013, stated that the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual for the Debt Service Fund and the Fire Prevention and Safety Fund, with comparative actual totals, for the year ended June 30, 2013, were subjected to the auditing procedures applied in the audit of the 2013 basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2013.

The other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2014 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 13, 2014

Pleasantdale School District 107

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2014

The discussion and analysis of Pleasantdale School District 107's (the "District") financial performance provides an overall review of the District's financial activities for the year ended June 30, 2014. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- > In total, net position increased by \$0.9. This represents a 5% increase from 2013.
- > General revenues accounted for \$12.0 in revenue or 79% of all revenues in fiscal year 2014. Program specific revenues in the form of charges for services and fees and grants accounted for \$3.1 or 21% of total revenues of \$15.1.
- > The District incurred \$14.2 in expenses related to government activities in fiscal year 2014. However, only \$3.1 of these expenses were offset by program specific charges and grants.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- > Government-wide financial statements,
- > Fund financial statements, and
- > Notes to basic financial statements.

This report also contains required supplementary information, supplementary financial information, and other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, liabilities, and deferred inflows and outflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. The District does not have any proprietary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for all funds.

The Governmental Accounting Standards Board (GASB) has issued Statement No. 65, Items Previously Reported as Assets and Liabilities (GASB 65), which was adopted by the District as of the fiscal year ended June 30, 2014. This Statement established accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and other accounting guidance. Please refer to the Notes to the Financial Statements, Note A, Item 2 for further information.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its non-certified employees.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2014, than it was the year before, increasing 5% to \$21.2.

Table 1
Condensed Statements of Net Position
(in millions of dollars)

	<u>2013</u>	<u>2014</u>
Assets:		
Current and other assets	\$ 20.1	\$ 19.2
Capital Assets	<u>16.5</u>	<u>16.7</u>
Total assets	<u>36.6</u>	<u>35.9</u>
Liabilities:		
Current liabilities	0.4	0.1
Long-term debt outstanding	<u>10.6</u>	<u>9.5</u>
Total liabilities	<u>11.0</u>	<u>9.6</u>
Deferred inflows:		
Unavailable property tax revenues	<u>5.3</u>	<u>5.1</u>
Total deferred inflows	<u>5.3</u>	<u>5.1</u>
Net position:		
Net investment in capital assets	6.1	8.3
Restricted	6.3	5.2
Unrestricted	<u>7.9</u>	<u>7.7</u>
Total net position	<u>\$ 20.3</u>	<u>\$ 21.2</u>

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

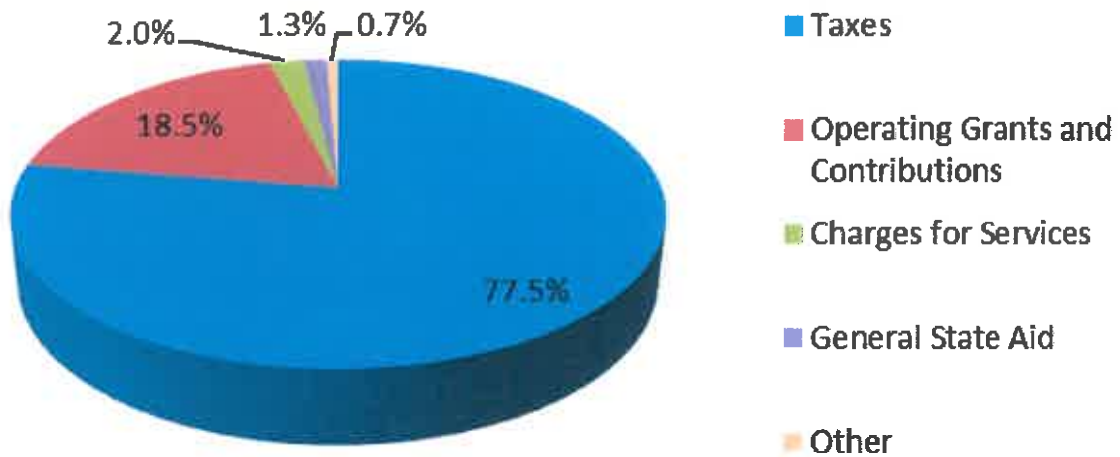
Revenues in the governmental activities of the District of \$15.1 exceeded expenditures by \$0.9.

<i>Table 2</i> <i>Changes in Net Position</i> <i>(in millions of dollars)</i>	<u>2013</u>	<u>2014</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.5	\$ 0.3
Operating grants and contributions	2.4	2.8
<i>General revenues:</i>		
Taxes	12.3	11.7
General state aid	0.2	0.2
Other	0.2	0.1
Total revenues	<u>15.6</u>	<u>15.1</u>
Expenses:		
Instruction	8.2	8.9
Support services	5.0	4.8
Other	0.5	0.5
Total expenses	<u>13.7</u>	<u>14.2</u>
Increase in net position	<u>\$ 1.9</u>	<u>\$ 0.9</u>

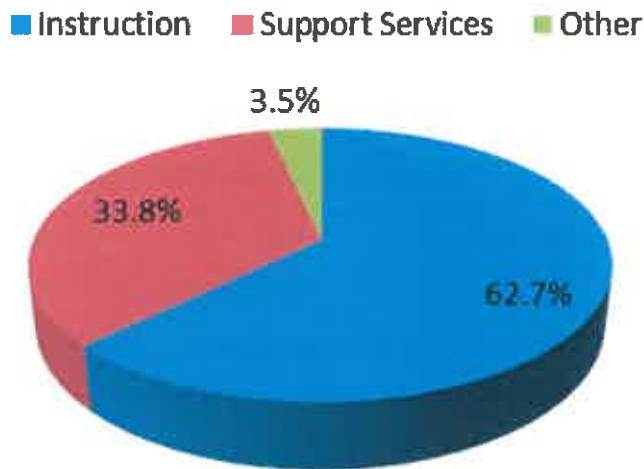
Property taxes accounted for the largest portion of the District's revenues, contributing 74%. The remainder of revenues came from personal property replacement taxes, state and federal grants, and other sources. The total cost of all the District's programs was \$14.2, mainly related to instruction, administration, and business.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

Government-Wide Revenues by Source



Government-Wide Expenses by Function



Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$14.5 at June 30, 2013 to \$14.1 June 30, 2014.

General Fund Budgetary Highlights

The District budgeted for the General Fund's fund balance to increase by \$0.5. The General Fund Balance actually increased by \$0.6.

Capital Assets and Debt Administration

Capital assets

By the end of 2014, the District had compiled a total investment of \$25.2 (\$16.7 net of accumulated depreciation) in a broad range of capital assets including land, land improvements, building improvements, buildings, and equipment. Total depreciation expense for the year was \$0.5. More detailed information about capital assets can be found in Note E of the basic financial statements.

<i>Table 3</i>				
<i>Capital Assets (net of depreciation)</i>				
<i>(in millions of dollars)</i>				
	<u>2013</u>		<u>2014</u>	
Land	\$	0.4	\$	0.4
Land improvements		0.1		0.1
Building improvements		0.1		0.1
Equipment		0.3		0.1
Buildings		15.4		16.0
Construction in progress		0.2		0.0
Total	\$	<u>16.5</u>	\$	<u>16.7</u>

Long-term debt

The District retired \$1.2 of bonds in 2014. At the end of fiscal 2014, the District had a debt margin of \$25.0. More detailed information on long-term debt can be found in Note F of the basic financial statements.

<i>Table 4</i>				
<i>Outstanding Long-Term Debt</i>				
<i>(in millions of dollars)</i>				
	<u>2013</u>		<u>2014</u>	
General obligation bonds	\$	10.5	\$	9.4
Other long term liabilities		0.1		0.1
Total	\$	<u>10.6</u>	\$	<u>9.5</u>

Factors Bearing on the District's Future

Due to the economic downturn, EAV (equalized assessed value) for the District has decreased by 7% and 5% in 2012 and 2013, respectively. Pleasantdale School District 107 is experiencing decreases in EAV consistent with Cook County. The National Consumer Price Index for the same period was 3% and 1.7%. The CPI for tax year 2014 will be 1.5%. Any increase in the local property tax revenues will be limited to the CPI, plus "new growth."

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2014

The collective bargaining agreement with certified and educational support staff members was finalized for the five year period (2010-2015). The contract has a significant impact on future financial projections as salaries account for the majority of the District's expenditures. The District historically has negotiated contracts over five year periods which have been conducive to accurate financial projections. It would be desirable to continue the practice of negotiating contracts in five year increments. The District will be conducting negotiations during the 2014-15 school year.

Enrollments remained stable from 763 students in grades K-8 at the end of 2013-14 to 760 students at the beginning of the 2014-15 school year. According to demographic projections, the District's enrollments will increase slightly through 2017-18. Enrollments are expected to remain flat or decrease after 2018.

District facilities have been renovated and expanded to accommodate modest enrollment growth for the foreseeable future. Pleasantdale School District enjoys excellent facilities.

The District utilizes a systematic strategic plan to assure a quality education program well into the future. The plan articulates instructional changes that will be implemented and desired achievement levels to be attained. The strategic plan also serves as a means to budget new initiatives within fiscal parameters each year. In addition, the plan sets delimiters that no new program or service will be implemented unless:

1. It is consistent with and contributes to our mission.
2. It is accompanied by the training needed for effectiveness.
3. It is accompanied by a plan to assess its effectiveness.

The Pleasantdale mission statement:

"Ensure that each student is a passionate learner empowered with the academic and social skills to responsibly choose and excel in life's pursuits."

The mission is known by the staff and community and is the guiding force behind all decisions at Pleasantdale. The strategic plan serves the District well to advance the quality of education the community expects within fiscal realities.

In summary, Pleasantdale School District 107 has the financial resources to adequately fund educational services to advance the District mission.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Catherine Chang
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, Illinois 60527

BASIC FINANCIAL STATEMENTS

Pleasantdale School District 107
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
June 30, 2014

ASSETS

Cash and investments	\$ 14,102,162
Receivables (net of allowance for uncollectibles):	
Property taxes	5,088,258
Replacement taxes	85,871
Intergovernmental	129
Capital assets:	
Land	399,498
Depreciable buildings, property, and equipment, net	<u>16,262,137</u>
Total assets	<u>35,938,055</u>

LIABILITIES

Accounts payable	56,467
Unearned revenue	60,760
Interest payable	15,130
Long-term liabilities:	
Due within one year	1,285,000
Due after one year	<u>8,215,544</u>
Total liabilities	<u>9,632,901</u>

DEFERRED INFLOW OF RESOURCES

Unavailable property tax revenue	<u>5,088,258</u>
Total deferred inflows	<u>5,088,258</u>

NET POSITION

Net investment in capital assets	8,267,464
Restricted For:	
Operations and maintenance	3,021,834
Debt service	108,588
Student transportation	1,665,314
Retirement benefits	126,076
Capital projects	307,147
Tort immunity	13,296
Unrestricted	<u>7,707,177</u>
Total net position	<u>\$ 21,216,896</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2014

Functions / Programs	Expenses	PROGRAM REVENUES		Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Instruction:				
Regular programs	\$ 4,338,995	\$ 176,253	\$ 68,786	\$ (4,093,956)
Special programs	1,809,554	-	425,395	(1,384,159)
Other instructional programs	670,479	11,441	1,443	(657,595)
State retirement contributions	2,069,889	-	2,069,889	-
Support services:				
Pupils	200,688	-	-	(200,688)
Instructional staff	1,265,987	-	11,818	(1,254,169)
General administration	471,336	-	-	(471,336)
School administration	594,565	-	-	(594,565)
Business	553,711	88,634	29,029	(436,048)
Transportation	775,643	-	251,675	(523,968)
Operations and maintenance	891,107	43	-	(891,064)
Community services	1,265	-	-	(1,265)
Nonprogrammed charges - excluding special education	128,968	-	-	(128,968)
Interest and fees	394,821	-	-	(394,821)
Total governmental activities	\$ 14,167,008	\$ 276,371	\$ 2,858,035	\$ (11,032,602)
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				8,410,369
Real estate taxes, levied for specific purposes				2,485,576
Real estate taxes, levied for debt service				263,040
Personal property replacement taxes				505,863
State aid-formula grants				185,094
Investment earnings				76,025
Miscellaneous				38,662
Total general revenues				11,964,629
 Change in net position				 932,027
Net position, beginning of year, as restated (see note L)				<u>20,284,869</u>
 Net position, end of year				 <u>\$ 21,216,896</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

Governmental Funds

BALANCE SHEET

June 30, 2014

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 8,850,634	\$ 3,037,355	\$ 1,669,696	\$ 112,062
Receivables (net of allowance for uncollectibles):				
Property taxes	3,963,001	691,494	331,303	102,460
Replacement taxes	-	-	-	85,871
Intergovernmental	129	-	-	-
<u>Total assets</u>	<u>\$ 12,813,764</u>	<u>\$ 3,728,849</u>	<u>\$ 2,000,999</u>	<u>\$ 300,393</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 35,014	\$ 15,521	\$ 4,382	\$ -
Unearned revenue	60,760	-	-	-
<u>Total liabilities</u>	<u>95,774</u>	<u>15,521</u>	<u>4,382</u>	<u>-</u>
DEFERRED INFLOWS				
Unavailable property taxes	3,963,001	691,494	331,303	102,460
<u>Total deferred inflows</u>	<u>3,963,001</u>	<u>691,494</u>	<u>331,303</u>	<u>102,460</u>
FUND BALANCES				
Restricted	13,296	3,021,834	1,665,314	197,933
Unassigned	8,741,693	-	-	-
<u>Total fund balance</u>	<u>8,754,989</u>	<u>3,021,834</u>	<u>1,665,314</u>	<u>197,933</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 12,813,764</u>	<u>\$ 3,728,849</u>	<u>\$ 2,000,999</u>	<u>\$ 300,393</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 123,718	\$ 308,697	\$ 14,102,162
-	-	5,088,258
-	-	85,871
-	-	129
<u>\$ 123,718</u>	<u>\$ 308,697</u>	<u>\$ 19,276,420</u>
\$ -	\$ 1,550	\$ 56,467
-	-	60,760
-	1,550	117,227
-	-	5,088,258
-	-	5,088,258
123,718	307,147	5,329,242
-	-	8,741,693
<u>123,718</u>	<u>307,147</u>	<u>14,070,935</u>
<u>\$ 123,718</u>	<u>\$ 308,697</u>	<u>\$ 19,276,420</u>

Pleasantdale School District 107
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
For the Year Ended June 30, 2014

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 14,070,935
Net capital assets used in governmental activities and included in the statement of net position do not require the expenditure of financial resources and, therefore, are not reported in the governmental funds balance sheet.	16,661,635
Interest on long-term liabilities accrued in the statement of net position will not be paid with current financial resources and, accordingly, is not recognized in the governmental funds balance sheet.	(15,130)
Long-term liabilities included in the statement of net position are not due and payable in the current period and, accordingly, are not reported in the governmental funds balance sheet.	<u>(9,500,544)</u>
Net position of governmental activities	<u>\$ 21,216,896</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
 Governmental Funds
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Year Ended June 30, 2014

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 8,489,184	\$ 1,480,794	\$ 706,385	\$ 219,582
Replacement taxes	347,540	-	-	158,323
State aid	2,682,384	-	251,675	-
Federal aid	114,628	-	-	-
Interest	48,081	15,152	7,853	833
Other	303,174	11,859	-	-
Total revenues	11,984,991	1,507,805	965,913	378,738
Expenditures				
Current:				
Instruction:				
Regular programs	4,012,838	-	-	42,376
Special programs	1,392,222	-	-	104,366
Other instructional programs	655,279	-	-	14,422
State retirement contributions	2,069,889	-	-	-
Support services:				
Pupils	187,067	-	-	12,924
Instructional staff	1,208,253	-	-	42,621
General administration	438,334	-	-	7,775
School administration	537,152	-	-	34,300
Business	418,428	6,955	-	9,217
Transportation	-	-	771,945	3,509
Operations and maintenance	12,887	754,104	-	32,857
Community services	1,265	-	-	-
Nonprogrammed charges	436,307	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	30,877	670,809	-	-
Total expenditures	11,400,798	1,431,868	771,945	304,367
Excess (deficiency) of revenues over expenditures	584,193	75,937	193,968	74,371
Other financing sources (uses)				
Transfers in	7,853	-	-	-
Transfers (out)	-	(1,000,000)	(7,853)	-
Total other financing sources (uses)	7,853	(1,000,000)	(7,853)	-
Net change in fund balance	592,046	(924,063)	186,115	74,371
Fund balance, beginning of year	8,162,943	3,945,897	1,479,199	123,562
Fund balance, end of year	\$ 8,754,989	\$ 3,021,834	\$ 1,665,314	\$ 197,933

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 263,040	\$ -	\$ 11,158,985
-	-	505,863
-	-	2,934,059
-	-	114,628
2,700	1,406	76,025
-	-	315,033
<u>265,740</u>	<u>1,406</u>	<u>15,104,593</u>
-	-	4,055,214
-	-	1,496,588
-	-	669,701
-	-	2,069,889
-	-	199,991
-	-	1,250,874
-	-	446,109
-	-	571,452
-	7,828	442,428
-	-	775,454
-	-	799,848
-	-	1,265
-	-	436,307
1,185,000	-	1,185,000
394,075	-	394,075
-	-	701,686
<u>1,579,075</u>	<u>7,828</u>	<u>15,495,881</u>
<u>(1,313,335)</u>	<u>(6,422)</u>	<u>(391,288)</u>
1,000,000	-	1,007,853
-	-	(1,007,853)
<u>1,000,000</u>	<u>-</u>	<u>-</u>
<u>(313,335)</u>	<u>(6,422)</u>	<u>(391,288)</u>
<u>437,053</u>	<u>313,569</u>	<u>14,462,223</u>
<u>\$ 123,718</u>	<u>\$ 307,147</u>	<u>\$ 14,070,935</u>

Pleasantdale School District 107

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2014

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (391,288)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	161,027
Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.	19,643
Certain grant revenues included within the statement of activities do not provide current financial resources and, therefore are deferred in the fund statements.	(5,558)
Governmental funds report the effects of premiums, discounts, and similar items when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year net effect of these differences.	27,052
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.	<u>1,121,151</u>
Change in net position of governmental activities	<u>\$ 932,027</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
Agency Fund
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2014

	Student Activity Fund
<hr/>	
ASSETS	
Cash	\$ <u>29,953</u>
LIABILITIES	
Due to student groups	\$ 27,956
Due to employees	<u>1,997</u>
	<u>\$ 29,953</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Pleasantdale School District 107 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

1. Reporting Entity

The District is located in Cook County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

The District includes all funds of its operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

Also, the District is not included as a component unit in any other governmental reporting entity, as defined by Governmental Accounting Standards Board (GASB) pronouncements.

2. New Accounting Pronouncement

The Governmental Accounting Standards Board (GASB) has issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65), which was implemented by the District during the fiscal year ended June 30, 2014. This Statement established accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities. This Statement also provides other financial reporting guidance related to the impact of the financial statement elements deferred outflows of resources and deferred inflows of resources, such as changes in limiting the use of the term deferred in financial statement presentations.

Specific changes to the District's financial statements relate to the following: unearned and unavailable property taxes and bond issuance costs. Deferred property taxes are now reported as a deferred inflow of unavailable revenue rather than a liability. These reclassifications for reporting purposes had no impact on the net position of the District. Bond issuances costs are no longer considered an asset and are expensed in the year the costs are incurred. See Note L for the effect of this restatement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental and fiduciary.

Governmental funds are used to account for the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service fund), and the acquisition or construction of major capital facilities (capital project funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Government-Wide and Fund Financial Statements (Continued)

a. General Fund

The General Fund includes the Educational Account, the Working Cash Account, and the Tort Immunity and Judgment Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid within one year. As allowed by the School Code of Illinois, this Account may be permanently abolished and become part of the Educational Account or it may be partially abated to any fund in need, as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used to account for revenues derived from a specific property levy and state reimbursement grants and expenditures of these monies for risk management activities.

b. Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

Operations and Maintenance Fund - account for all revenues and expenditures made for operations, repair, and maintenance of the District's building and land. Revenues consist primarily of local property taxes.

Transportation Fund - accounts for all revenues and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Government-Wide and Fund Financial Statements (Continued)

c. Debt Service Fund

The *Debt Service Fund* - is used for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue sources are local property taxes levied specifically for debt service or transfers from other funds.

d. Capital Projects Fund

The *Fire Prevention and Safety Fund* - accounts for state-approved life safety projects financed through bond issues or local property taxes levied specifically for such purposes.

e. Fiduciary Fund

The Fiduciary Fund accounts for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The *Agency Funds* - include student activity funds and convenience funds. These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These funds account for assets held by the District which are owned, operated, and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational, or cultural purposes. They account for activities such as student yearbook, student clubs and council. Convenience accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

5. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental funds are used to account for the District's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property tax revenues and most revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if vouchered by year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property and replacement taxes, interest, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned/unavailable revenue on its financial statements. Unearned/unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned/unavailable revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned/unavailable revenue is removed from the balance sheet and revenue is recognized.

6. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position / fund balance that applies to a future period(s). At June 30, 2014, the District has no deferred outflows of resources. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of resources that is applicable to a future reporting period(s). At June 30, 2014, the District's unavailable property taxes are reported as deferred inflows of resources.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the state for the employer's share of the Teachers' Retirement Pension (see budgetary reconciliation in the notes to the required supplementary information). Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

8. Deposits and Investments

State statutes require the District to use the investment services of the Township School Treasurer. Investments are stated at fair value. Due to the nature of the District's investments, fair value approximates cost. No amortization is made to interest income for discounted federal securities. Gains and losses on the sale of investments are recorded as interest income at the date of sale or maturity.

9. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to the Municipal Retirement/Social Security Fund, with the balance allocated at the discretion of the District.

10. Capital Assets

Capital assets, which include land, construction in progress, buildings, building improvements, land improvements, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Capital Assets (Continued)

Depreciation of capital assets is provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Buildings	80
Building improvements	20
Land improvements	20
Equipment	5 - 15

Construction in progress is stated at cost and includes engineering, design, and legal costs incurred for planned construction. No provision for depreciation is made on construction in progress until the asset is completed and put in use.

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the period in which the bonds are issued.

In the fund financial statements, governmental funds recognize bond premiums and discounts, losses on refunding, and bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance cost and losses on refunding are reported as debt service expenditures.

12. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, deferred inflows and outflows, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Restricted Net Position

For the government-wide financial statements, fund balances are reported as restricted when constraints placed on fund balance are either: (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, (2) imposed by law through constitutional provisions, or (3) imposed by enabling legislation. All of the District's restricted fund balances were restricted as a result of enabling legislation.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources, as they are needed.

14. Fund Balance

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

- a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash, such as prepaid items or inventories.
- b. *Restricted* - refers to amounts that are subject to outside restrictions, such as creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through enabling legislation. Special revenue funds are by definition restricted for those specified purposes.
- c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. At June 30, 2014, the District had no committed fund balances.
- d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegates the authority to assign amounts to be used for specific purposes. The Board of Education delegated this authority to the Superintendent or Superintendent's designee. At June 30, 2014, the District had no assigned fund balances.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Fund Balance (Continued)

- e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally they act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Governmental fund balances reported on the fund financial statements at June 30, 2014 are as follows: the restricted fund balance in the General Fund is comprised of \$13,296, representing the remaining unspent portion of the restricted tort immunity levy. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-4.

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Certain Differences Between the Government Funds Balance Sheet and the Government-wide Statement of Net Position

The governmental funds balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "Long-term liabilities included in the statement of net position are not due and payable in the current period and, accordingly, are not reported in the governmental funds balance sheet." The details of this difference are as follows:

General obligation bonds	\$ (9,404,965)
Unamortized bond premiums	(79,171)
IMRF pension obligation	<u>(16,408)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position of governmental activities	<u>\$ (9,500,544)</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

(Continued)

2. Explanation of Certain Differences Between the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental funds statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances - total governmental funds and change in net position of governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital outlay	\$ 657,825
Depreciation expense	<u>(496,798)</u>
 Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	 \$ <u>161,027</u>

Another element of that reconciliation states that "The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds." The details of this difference are as follows:

Principal repayments	
General obligation bonds	\$ 1,185,000
Accretion	(47,441)
IMRF pension obligation (net change)	<u>(16,408)</u>
 Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	 \$ <u>1,121,151</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE C - DEPOSITS AND INVESTMENTS

The District's investment policy, which is the same as the Treasurer's investment policy, is in line with State Statutes. The investments that the District may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding \$500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

1. Cash and Investments Under the Custody of the Township Treasurer

As explained in Note A-8, The Illinois Compiled Statutes require the District to utilize the investment services of the Lyons Township School Treasurer (the Treasurer). As such, the Treasurer is the lawful custodian of these school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The investment policies are established by the Treasurer, as prescribed by the Illinois School Code. The Treasurer is the direct recipient of property taxes, replacement taxes, and most state and federal aid, and disburses school funds upon lawful order to the School Board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below.

District cash and investments (other than the student activity accounts, convenience accounts, imprest fund) are part of a common pool for all the school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balances by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. Cash for all funds, including cash applicable to the Debt Service Fund and the Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

The Treasurer's office operates as a nonrated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

1. Cash and Investments Under the Custody of the Township Treasurer (Continued)

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 19.71 years, at June 30, 2014. The Treasurer also holds money market type investments and deposits with financial institutions, including certificates of deposit. As of the same date, the fair value of all investments held by the Treasurer's office was \$211,680,922. The District's proportionate share of all pooled cash and investments is approximately 6.19%. Further information about investments held at the Treasurer's office is available from the Treasurer's financial statements.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

2. Cash and Investments in the Custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. At June 30, 2014, the carrying value of the District's Agency Funds and imprest funds were \$32,953, all of which were deposited with financial institutions. The District also holds a balance in the Illinois Funds of \$9,872.

Credit Risk - The Illinois Funds, a state investment pool, was rated AAAM by Standard & Poor's. The State Treasurer is the regulatory oversight agency for the pool and the State Treasurer is audited by the Illinois Auditor General to ensure that all state statutes are being followed. Each member owns a prorated share of each investment or deposit, which is held in the name of the fund. The fair value of the position in the external investment pool is the same as the value of the pool shares.

Custodial Credit Risk - With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. At June 30, 2014, the District had no uninsured cash balance.

NOTE D - PROPERTY TAXES RECEIVABLE

The District must file its tax levy resolution by the last Tuesday in December of each year. The tax levy resolution was approved by the Board on December 18, 2013. The District's property tax is levied each year on all taxable real property located in the District, and becomes a lien on the property on January 1 of that year. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE D - PROPERTY TAXES RECEIVABLE (Continued)

The Cook County Assessor is responsible for the assessment of all taxable real property within Cook County, except for certain railroad property, which is assessed directly by the state. The county is reassessed every three years by the Assessor.

The Illinois Department of Revenue has the statutory responsibility of ensuring uniformity of real property assessments throughout the state. Each year, the Illinois Department of Revenue furnishes the county clerks with an adjustment factor to equalize the level of assessment between counties at one-third of market value. This factor (the equalization factor) is then applied to the assessed valuation to compute the valuation of property to which the tax rate will be applied (the equalized assessed valuation). The equalization factor for Cook County was 2.6621 for 2013.

The County Clerk adds the equalized assessed valuation of all real property in the county to the valuation of property assessed directly by the state (to which the equalization factor is not applied) to arrive at the base amount (the assessment base) used to calculate the annual tax rates, as described above. The equalized assessed valuation for the extension of the 2013 tax levy was \$499,090,300.

Property taxes are collected by the Cook County Collector/Treasurer, who remits them to the School Treasurer. Taxes levied in one year become due and payable in two installments on March 1 and August 1 during the following year. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment, and equalization, and any changes from the prior year will be reflected in the second installment bill.

The portion of the 2013 property tax levy not received by June 30 is recorded as a receivable, net of estimated uncollectibles of 1%. The net receivable collected within the current year or due and expected to be collected soon enough thereafter to be used to pay liabilities of the current period, less the taxes collected soon enough after the end of the previous fiscal year, are recognized as revenue. Such time, thereafter, does not exceed 60 days. Net taxes receivable less the amount expected to be collected within 60 days is reflected as unavailable property taxes.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 was as follows:

	<u>Balance</u> <u>July 1, 2013</u>	<u>Transfers /</u> <u>Increases</u>	<u>Transfers /</u> <u>Decreases</u>	<u>Balance</u> <u>June 30, 2014</u>
Capital assets, not being depreciated				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	240,130	-	240,130	-
Total capital assets, not being depreciated	<u>639,628</u>	<u>-</u>	<u>240,130</u>	<u>399,498</u>
Capital assets, being depreciated				
Buildings	20,458,845	797,234	-	21,256,079
Building improvements	67,854	83,327	-	151,181
Land improvements	396,298	-	-	396,298
Equipment	3,003,653	17,394	-	3,021,047
Total capital assets, being depreciated	<u>23,926,650</u>	<u>897,955</u>	<u>-</u>	<u>24,824,605</u>
Less accumulated depreciation for:				
Buildings	5,056,737	265,701	-	5,322,438
Building improvements	1,696	7,559	-	9,255
Land improvements	271,072	19,815	-	290,887
Equipment	2,736,165	203,723	-	2,939,888
Total accumulated depreciation	<u>8,065,670</u>	<u>496,798</u>	<u>-</u>	<u>8,562,468</u>
Total capital assets, being depreciated, net	<u>15,860,980</u>	<u>401,157</u>	<u>-</u>	<u>16,262,137</u>
Governmental activities capital assets, net	<u>\$ 16,500,608</u>	<u>\$ 401,157</u>	<u>\$ 240,130</u>	<u>\$ 16,661,635</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE E - CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities	
General government	
Regular programs	\$ 281,497
Education media	12,815
General administration	24,808
School administration	21,264
Facilities acquisition and construction services	65,502
Operations and maintenance	89,488
Food service	<u>1,424</u>
 Total depreciation from governmental activities	 \$ <u><u>496,798</u></u>

NOTE F - LONG-TERM LIABILITIES

The following is the long-term liability activity for the District for the year ended June 30, 2014:

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions/</u> <u>Accretion</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2014</u>
Bonds payable:				
General obligation bonds	\$ 10,542,524	\$ 47,441	\$ 1,185,000	\$ 9,404,965
Unamortized premium	<u>106,223</u>	<u>-</u>	<u>27,052</u>	<u>79,171</u>
 Total bonds payable	 <u>10,648,747</u>	 <u>47,441</u>	 <u>1,212,052</u>	 <u>9,484,136</u>
 IMRF pension obligation	 <u>-</u>	 <u>16,408</u>	 <u>-</u>	 <u>16,408</u>
 Total long-term liabilities - governmental activities	 \$ <u><u>10,648,747</u></u>	 \$ <u><u>63,849</u></u>	 \$ <u><u>1,212,052</u></u>	 \$ <u><u>9,500,544</u></u>
	<u>Due within</u> <u>one year</u>			
 General obligation bonds	 \$ <u><u>1,285,000</u></u>			

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE F - LONG-TERM LIABILITIES (Continued)

1. General Obligation Bonds

The summary of activity in bonds payable for the year ended June 30, 2014 is as follows:

	<u>Bonds Payable</u> <u>July 1, 2013</u>	<u>Accretion</u>	<u>Debt</u> <u>Retired</u>	<u>Bonds Payable</u> <u>June 30, 2014</u>
Series 2005 Capital Appreciation Bonds interest at 4.50%, maturing December 1, 2018	\$ 1,042,524	\$ 47,441	\$ -	\$ 1,089,965
Series 2006 Building Bonds interest at 4.00% to 5.50%, maturing December 1, 2019	9,095,000	-	930,000	8,165,000
Series 2009A GO Limited Refunding Bonds interest at 2.00% to 3.00%, maturing December 1, 2014	<u>405,000</u>	<u>-</u>	<u>255,000</u>	<u>150,000</u>
Total	<u>\$ 10,542,524</u>	<u>\$ 47,441</u>	<u>\$ 1,185,000</u>	<u>\$ 9,404,965</u>

The bonds payable at June 30, 2014 is as follows:

	<u>Interest</u> <u>Rates</u>	<u>Face</u> <u>Amount</u>	<u>Carrying</u> <u>Amount</u>
Series 2005 Capital Appreciation Bonds	4.50%	\$ 1,230,000	\$ 1,089,965
Series 2006 Building Bonds	4.00% - 5.50%	8,165,000	8,165,000
Series 2009A GO Limited Refunding Bonds	2.00% - 3.00%	<u>150,000</u>	<u>150,000</u>
		<u>\$ 9,545,000</u>	<u>\$ 9,404,965</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE F - LONG-TERM LIABILITIES (Continued)

1. General Obligation Bonds (Continued)

At June 30, 2014, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2015	\$ 1,285,000	\$ 335,253	\$ 1,620,253
2016	1,475,000	274,653	1,749,653
2017	1,595,000	215,728	1,810,728
2018	1,710,000	160,672	1,870,672
2019	1,890,000	98,503	1,988,503
2020	1,590,000	32,595	1,622,595
	<u>\$ 9,545,000</u>	<u>\$ 1,117,404</u>	<u>\$ 10,662,404</u>

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$123,718 in the Debt Service Fund to service the outstanding bonds payable.

The District is subject to the Illinois School Code, which limits the bond indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2014, the statutory debt limit for the District was \$34,437,231, of which \$24,892,231 is fully available.

NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pools: the Collective Liability Insurance Cooperative (CLIC) for property damage and injury claims. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years. Complete financial statements for CLIC can be obtained from its treasurer, 624 Kenilworth, Grayslake, Illinois, 60030.

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS

1. Teachers' Retirement System of the State of Illinois

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing, multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action, with the Governor's approval. The state of Illinois maintains the primary responsibility for funding the plan, but contributions from participating employers and members are also required. The TRS Board of Trustees is responsible for the System's administration.

TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The active member contribution rate for the year ended June 30, 2014 was 9.4 percent of creditable earnings. The same contribution rate applies to members whose first contributing service is on or after January 1, 2011, the effective date of the benefit changes contained in Public Act 96-0889. These contributions, which may be paid on behalf of employees by the employer, are submitted to TRS by the employer. The active member contribution rate was also 9.4 percent for the years ended June 30, 2013 and 2012.

The state of Illinois makes contributions directly to TRS on behalf of the District's TRS-covered employees.

On-behalf Contributions

The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2014, state of Illinois contributions were based on 35.41 percent of creditable earnings not paid from federal funds, and the District recognized revenue and expenditures of \$2,014,700 in pension contributions that the state of Illinois paid directly to TRS. For the years ended June 30, 2013 and June 30, 2012, the contribution rates were 28.05 percent, \$1,558,126 and 24.91 percent, \$1,366,918, respectively.

The District makes other types of employer contributions directly to TRS.

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. This rate is specified by statute. Contributions for the year ended June 30, 2014 were \$33,000. Contributions for the years ending June 30, 2013 and June 30, 2012 were \$32,270 and \$31,827, respectively.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Federal and Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under a policy adopted by the TRS Board of Trustees that has been in effect since the fiscal year ended June 30, 2006, employer contributions for employees paid from federal and special trust funds will be the same as the state contribution rate to TRS. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2014, the employer pension contribution was 35.41 percent of salaries paid from federal and special trust funds. For the years ended June 30, 2013 and 2012, the employer contribution was 28.05 and 24.91 percent, respectively. For the year ended June 30, 2014, salaries totaling \$0 were paid from federal and special trust funds that required employer contributions of \$0. For the years ended June 30, 2013 and June 30, 2012, required District contributions were \$0.

Early Retirement Option (ERO)

The District is also required to make one-time employer contributions to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the age and salary of the member.

The maximum employer ERO contribution under the current program is 146.5 percent and applies when the member is age 55 at retirement.

For the year ended June 30, 2014, the District paid \$0 to TRS for employer contributions under the ERO program. For the years ended June 30, 2013 and June 30, 2012, the District paid \$0, in employer ERO contributions.

Salary Increases Over 6 percent and Excess Sick Leave

If the District grants salary increases over 6 percent and those salaries are used to calculate a retiree's final average salary, the District makes a contribution to TRS. The contribution will cover the difference in actuarial cost of the benefit based on actual salary increases and the benefit based on salary increases of up to 6 percent.

For the year ended June 30, 2014, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent. For the years ended June 30, 2013 and June 30, 2012, the District paid \$0 and \$2,095, respectively.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

1. **Teachers' Retirement System of the State of Illinois** (Continued)

If the District grants sick leave days in excess of the normal annual allotment and those days are used as TRS service credit, the District makes a contribution to TRS. The contribution is based on the number of excess sick leave days used as service credit, the highest salary rate reported by the granting employer during the four-year sick leave review period, and the TRS total normal cost rate (17.29 percent of salary during the year ended June 30, 2014).

For the year ended June 30, 2014, the District paid \$0 to TRS for sick leave days granted in excess of the normal annual allotment. For the years ended June 30, 2013 and June 30, 2012, the District paid \$0.

Further Information on TRS

TRS financial information, an explanation of TRS benefits, and descriptions of member, employer, and state funding requirements can be found in the TRS Comprehensive Annual Financial Report for the year ended June 30, 2013. The report for the year ended June 30, 2014 is expected to be available in late 2014.

The reports may be obtained by writing to the Teachers' Retirement System of the State of Illinois, 2815 West Washington Street, P.O. Box 19253, Springfield, IL 62794-9253. The most current report is also available on the TRS Web site at <http://trs.illinois.gov>.

THIS Fund Employer Contributions

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Beginning February 1, 2014, annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action, with the Governor's approval. Effective July 1, 2012, in accordance with Executive Order 12-01, the plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

1. **Teachers' Retirement System of the State of Illinois** (Continued)

The percentage of employer-required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On-behalf Contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members, which were 0.97 percent of pay during the year ended June 30, 2014. State of Illinois contributions were \$55,189, and the District recognized revenue and expenditures of this amount during the year.

State contributions intended to match active member contributions during the years ended June 30, 2013 and June 30, 2012 were 0.92 and 0.88 percent of pay, respectively. State contributions on behalf of District employees were \$51,186 and \$48,289, respectively.

Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.72 percent during the year ended June 30, 2014 and 0.69 and 0.66 percent during the years ended June 30, 2013 and June 30, 2012, respectively. For the year ended June 30, 2014, the District paid \$40,965 to the THIS Fund. For the years ended June 30, 2013 and June 30, 2012, the District paid \$38,390 and \$36,217, respectively, which was 100 percent of the required contribution.

Further Information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

2. **Illinois Municipal Retirement Fund**

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information (RSI). That report may be obtained on-line at www.imrf.org.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Funding Policy

As set by statute, the District's regular plan members are required to contribute 4.5 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District annual required contribution rate for calendar year 2013 was 11.84 percent. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by state statute.

Fiscal IMRF Pension Cost and Net IMRF Pension Obligation

The District's annual IMRF pension cost is calculated based on the annual required contribution (ARC) of the employer. The following table shows the components of the District's annual IMRF pension cost for the fiscal year, the amount actually contributed to the plan for the fiscal year, and changes in the District's net IMRF pension obligation as of June 30, 2014.

		June 30, 2014
Annual Required Contribution (ARC)	\$	145,672
Interest on net OPEB obligation		1,205
Adjustment to annual required contribution		(861)
Annual IMRF cost		146,016
Contributions made		145,672
Increase in IMRF pension obligation		344
Net IMRF pension obligation at July 1, 2013*		16,064
Net IMRF pension obligation at June 30, 2014	\$	16,408

* The net IMRF pension obligation was not recorded in the prior year.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Annual Pension Cost

Information related to the employer's contributions are on a fiscal year basis. The actuarial and trend information are on a calendar basis as that is the year used by the IMRF. The required contribution for the fiscal year 2014 was \$146,016.

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year End</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
06/30/14	\$ 146,016	100%	\$ 16,408
06/30/13	122,646	100%	16,064
06/30/12	115,959	100%	16,064

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 percent per year depending on age and service, attributable to seniority/merit, and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the District's regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The District's regular plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30-year basis.

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the regular plan was 79.41 percent funded. The actuarial accrued liability for benefits was \$2,586,746 and the actuarial value of assets was \$2,054,187, resulting in an underfunded actuarial accrued liability (UAAL) of \$532,559. The covered payroll for calendar year 2013 (annual payroll of active employees covered by the plan) was \$1,166,903 and the ratio of the UAAL to the covered payroll was 46 percent.

The schedule of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE H - RETIREMENT FUND COMMITMENTS (Continued)

3. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare. The District paid the total required contribution for the current fiscal year.

NOTE I - INTERFUND TRANSFERS

The District transferred \$1,000,000 from the Operations and Maintenance Fund to the Debt Service Fund. The amount transferred is to be used for funding debt payments.

The District transferred \$7,853 from the Transportation Fund to the General (Educational) Fund. The amount transferred represents interest earned on investments.

NOTE J - JOINT AGREEMENTS

The District is a member of LaGrange Area Department of Special Education (LADSE), a joint agreement that provides certain special education services to residents of many school districts. The District is also a member in a risk management pool, CLIC, mentioned in Note G. The District believes that, because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint governing boards, it is properly not included as a component unit of the District.

NOTE K - CONTINGENCIES

1. Litigation

The District is not aware of any significant litigation that would materially affect the balances reported at June 30, 2014. With regard to other pending matters, the eventual outcome and related liability, if any, are not determinable at this time. No provision has been made in the accompanying financial statements for settlement costs.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2014

NOTE K - CONTINGENCIES (Continued)

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

NOTE L - PRIOR PERIOD ADJUSTMENT

The implementation of GASB 65 (Note A-2) required bond issuance costs to be expensed in the year incurred. As a result of this implementation, net position as of July 1, 2013 was restated and decreased by \$45,719.

NOTE M - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 13, 2014, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the balance sheet date that require disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

Pleasantdale School District 107
SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND
June 30, 2014

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	(6) UAAL as a Percentage of Covered Payroll [(2)-(1)]/(5)
12/31/13	\$ 2,054,187	\$ 2,586,746	79.41 %	\$ 532,559	\$ 1,166,903	45.64 %
12/31/12	1,717,238	2,341,328	73.34	624,090	1,043,797	59.79
12/31/11	1,495,401	2,142,898	69.78	647,497	986,887	65.61

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,437,292. On a market value basis, the funded ratio would be 94.22%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Pleasantdale School District 107. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 8,416,081	\$ 8,369,375	\$ (46,706)	\$ 8,472,370
Special education levy	120,361	119,809	(552)	120,063
Corporate personal property replacement taxes	446,800	347,540	(99,260)	426,740
Regular tuition from pupils or parents	190,000	176,253	(13,747)	247,440
Summer school tuition from pupils or parents	10,000	11,441	1,441	10,553
Special education tuition from other districts	35,000	-	(35,000)	36,693
Interest on investments	92,800	48,081	(44,719)	92,070
Sales to pupils - lunch	100,000	74,196	(25,804)	86,524
Sales to pupils - a la carte	-	14,438	14,438	19,235
Contributions and donations from private sources	-	332	332	-
Refund of prior years' expenditures	17,000	16,779	(221)	3,610
Other	500	9,735	9,235	15,945
Total local sources	<u>9,428,542</u>	<u>9,187,979</u>	<u>(240,563)</u>	<u>9,531,243</u>
State sources				
General State Aid	185,000	185,094	94	176,566
Special Education - Private Facility Tuition	150,000	150,928	928	182,211
Special Education - Extraordinary	90,000	89,248	(752)	116,752
Special Education - Personnel	160,000	178,813	18,813	200,185
Special Education - Orphanage - Individual	-	4,919	4,919	5,255
Special Education - Summer School	300	363	63	229
Bilingual Ed. - Downstate - T.P.I. and T.P.E.	2,128	2,082	(46)	3,729
State Free Lunch and Breakfast	500	312	(188)	-
Other state sources	735	736	1	-
Total state sources	<u>588,663</u>	<u>612,495</u>	<u>23,832</u>	<u>684,927</u>

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Federal sources				
National School Lunch Program	\$ 28,000	\$ 28,717	\$ 717	\$ 28,734
Food Service - Other	-	-	-	11,066
Title I - Low Income	71,825	68,786	(3,039)	65,516
Federal - Special Education - I.D.E.A. - Flow Through	6,043	6,043	-	6,039
Federal - Special Education - I.D.E.A. - Room and Board	-	-	-	13,787
Title II - Teacher Quality	19,260	11,082	(8,178)	11,584
Other federal sources	8,370	-	(8,370)	593
	<u>133,498</u>	<u>114,628</u>	<u>(18,870)</u>	<u>137,319</u>
Total federal sources				
	<u>10,150,703</u>	<u>9,915,102</u>	<u>(235,601)</u>	<u>10,353,489</u>
Total revenues				
Expenditures				
Instruction				
Regular programs				
Salaries	3,225,829	3,200,814	25,015	3,071,395
Employee benefits	613,292	616,319	(3,027)	551,756
Purchased services	40,800	49,834	(9,034)	33,149
Supplies and materials	162,070	144,512	17,558	157,915
Capital outlay	10,000	3,360	6,640	8,824
Other objects	1,800	1,359	441	579
Non-capitalized equipment	-	-	-	1,710
	<u>4,053,791</u>	<u>4,016,198</u>	<u>37,593</u>	<u>3,825,328</u>
Total				

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Pre-K programs				
Salaries	\$ 111,608	\$ 127,968	\$ (16,360)	\$ 110,543
Employee benefits	29,333	27,735	1,598	28,551
Supplies and materials	3,500	2,904	596	3,168
Total	<u>144,441</u>	<u>158,607</u>	<u>(14,166)</u>	<u>142,262</u>
Special education programs				
Salaries	1,031,730	1,037,733	(6,003)	979,756
Employee benefits	196,009	162,802	33,207	150,084
Purchased services	2,500	1,583	917	305
Supplies and materials	9,500	6,238	3,262	8,686
Capital outlay	6,500	6,716	(216)	-
Other objects	400	-	400	-
Total	<u>1,246,639</u>	<u>1,215,072</u>	<u>31,567</u>	<u>1,138,831</u>
Interscholastic programs				
Salaries	322,900	276,522	46,378	249,054
Employee benefits	31,795	28,286	3,509	24,566
Purchased services	7,500	7,683	(183)	6,734
Supplies and materials	11,250	8,000	3,250	8,924
Capital outlay	500	-	500	-
Other objects	1,680	2,602	(922)	1,693
Non-capitalized equipment	-	-	-	201
Total	<u>375,625</u>	<u>323,093</u>	<u>52,532</u>	<u>291,172</u>

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Summer school programs				
Salaries	\$ 21,800	\$ 21,554	\$ 246	\$ 18,569
Employee benefits	1,200	1,200	-	1,030
Purchased services	1,000	-	1,000	-
Supplies and materials	2,800	5,170	(2,370)	151
Total	<u>26,800</u>	<u>27,924</u>	<u>(1,124)</u>	<u>19,750</u>
Gifted programs				
Salaries	122,227	122,227	-	117,526
Employee benefits	24,370	22,586	1,784	23,399
Supplies and materials	900	842	58	1,270
Other objects	2,200	-	2,200	-
Total	<u>149,697</u>	<u>145,655</u>	<u>4,042</u>	<u>142,195</u>
Special education programs K-12 - private tuition	<u>95,000</u>	<u>85,571</u>	<u>9,429</u>	<u>233,381</u>
Special education programs pre-K - private tuition	<u>130,000</u>	<u>98,295</u>	<u>31,705</u>	<u>134,973</u>
Total instruction	<u>6,221,993</u>	<u>6,070,415</u>	<u>151,578</u>	<u>5,927,892</u>
Support services				
Pupils				
Attendance and social work services				
Salaries	81,900	81,900	-	76,059
Employee benefits	21,887	18,681	3,206	12,888
Supplies and materials	1,950	1,153	797	738
Total	<u>105,737</u>	<u>101,734</u>	<u>4,003</u>	<u>89,685</u>

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Health services				
Salaries	\$ 68,952	\$ 68,952	\$ -	\$ 66,361
Employee benefits	16,330	14,848	1,482	15,705
Purchased services	100	-	100	-
Supplies and materials	1,800	1,533	267	1,818
Capital outlay	1,300	-	1,300	-
Non-capitalized equipment	-	-	-	959
Total	<u>88,482</u>	<u>85,333</u>	<u>3,149</u>	<u>84,843</u>
Total pupils	<u>194,219</u>	<u>187,067</u>	<u>7,152</u>	<u>174,528</u>
Instructional staff				
Improvement of instruction services				
Salaries	272,900	274,422	(1,522)	187,697
Employee benefits	145,576	131,979	13,597	121,214
Purchased services	65,602	81,964	(16,362)	21,244
Supplies and materials	80,000	226,769	(146,769)	20,955
Total	<u>564,078</u>	<u>715,134</u>	<u>(151,056)</u>	<u>351,110</u>
Educational media services				
Salaries	350,026	349,151	875	336,395
Employee benefits	70,159	65,757	4,402	67,513
Purchased services	20,100	11,917	8,183	8,387
Supplies and materials	50,780	43,982	6,798	52,889
Capital outlay	4,000	20,165	(16,165)	27,109
Other objects	28,960	20,492	8,468	28,323
Non-capitalized equipment	4,000	1,820	2,180	392,420
Total	<u>528,025</u>	<u>513,284</u>	<u>14,741</u>	<u>913,036</u>
Total instructional staff	<u>1,092,103</u>	<u>1,228,418</u>	<u>(136,315)</u>	<u>1,264,146</u>

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
General administration				
Board of education services				
Purchased services	\$ 71,000	\$ 90,457	\$ (19,457)	\$ 39,391
Supplies and materials	16,500	13,421	3,079	8,322
Other objects	<u>6,500</u>	<u>6,386</u>	<u>114</u>	<u>6,146</u>
Total	<u>94,000</u>	<u>110,264</u>	<u>(16,264)</u>	<u>53,859</u>
Executive administration services				
Salaries	180,786	180,098	688	172,874
Employee benefits	49,136	49,136	-	46,936
Purchased services	12,000	17,775	(5,775)	17,278
Supplies and materials	4,000	1,393	2,607	2,364
Other objects	<u>5,000</u>	<u>3,086</u>	<u>1,914</u>	<u>2,730</u>
Total	<u>250,922</u>	<u>251,488</u>	<u>(566)</u>	<u>242,182</u>
Tort immunity services				
Purchased services	<u>76,582</u>	<u>76,582</u>	<u>-</u>	<u>77,592</u>
Total	<u>76,582</u>	<u>76,582</u>	<u>-</u>	<u>77,592</u>
Total general administration	<u>421,504</u>	<u>438,334</u>	<u>(16,830)</u>	<u>373,633</u>

(Continued)

Pleasantdale School District 107
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
School administration				
Office of the principal services				
Salaries	\$ 522,551	\$ 427,722	\$ 94,829	\$ 521,953
Employee benefits	116,685	90,915	25,770	109,968
Purchased services	29,500	7,531	21,969	8,925
Supplies and materials	14,915	9,656	5,259	8,556
Capital outlay	1,100	636	464	-
Other objects	1,130	1,328	(198)	377
Total	685,881	537,788	148,093	649,779
Total school administration	685,881	537,788	148,093	649,779
Business				
Fiscal services				
Salaries	136,074	136,074	-	130,844
Employee benefits	29,941	28,998	943	34,650
Purchased services	88,940	77,479	11,461	77,388
Supplies and materials	6,500	410	6,090	741
Capital outlay	2,000	-	2,000	-
Non-capitalized equipment	-	-	-	335
Total	263,455	242,961	20,494	243,958
Operation and maintenance of plant services				
Purchased services	6,000	12,887	(6,887)	12,944
Capital outlay	-	-	-	(3,112)
Non-capitalized equipment	-	-	-	3,112
Total	6,000	12,887	(6,887)	12,944

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Food services				
Salaries	\$ 68,000	\$ 51,751	\$ 16,249	\$ 64,327
Employee benefits	5,200	4,110	1,090	4,758
Purchased services	35	-	35	-
Supplies and materials	144,200	119,606	24,594	142,325
Total	<u>217,435</u>	<u>175,467</u>	<u>41,968</u>	<u>211,410</u>
Total business	<u>486,890</u>	<u>431,315</u>	<u>55,575</u>	<u>468,312</u>
Total support services	<u>2,880,597</u>	<u>2,822,922</u>	<u>57,675</u>	<u>2,930,398</u>
Community services				
Purchased services	1,237	1,265	(28)	-
Total	<u>1,237</u>	<u>1,265</u>	<u>(28)</u>	<u>-</u>
Payments to other districts and government units				
Payments for special education programs				
Other objects	369,385	307,339	62,046	286,809
Payments for special education programs - tuition				
Other objects	109,370	128,968	(19,598)	61,855
Total payments to other districts and other government units	<u>478,755</u>	<u>436,307</u>	<u>42,448</u>	<u>348,664</u>
Provision for contingencies	15,000	-	15,000	-
Total expenditures	<u>9,597,582</u>	<u>9,330,909</u>	<u>266,673</u>	<u>9,206,954</u>
Excess of revenues over expenditures	<u>553,121</u>	<u>584,193</u>	<u>31,072</u>	<u>1,146,535</u>

(Continued)

Pleasantdale School District 107
 General Fund - Budgetary Basis
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Other financing sources				
Permanent transfer of interest	\$ 17,000	\$ 7,853	\$ (9,147)	\$ 15,540
Total other financing sources	<u>17,000</u>	<u>7,853</u>	<u>(9,147)</u>	<u>15,540</u>
Net change to fund balance	<u>\$ 570,121</u>	592,046	<u>\$ 21,925</u>	1,162,075
Fund balance, beginning of year		<u>8,162,943</u>		<u>7,000,868</u>
Fund balance, end of year		<u>\$ 8,754,989</u>		<u>\$ 8,162,943</u>

(Concluded)

Pleasantdale School District 107
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 1,489,884	\$ 1,480,794	\$ (9,090)	\$ 1,497,813
Interest on investments	39,500	15,152	(24,348)	43,059
Rentals	2,000	43	(1,957)	45,050
Impact fees from municipal or county governments	5,654	11,816	6,162	-
Total local sources	<u>1,537,038</u>	<u>1,507,805</u>	<u>(29,233)</u>	<u>1,585,922</u>
State sources				
School infrastructure - maintenance projects	-	-	-	38,292
Total state sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,292</u>
Total revenues	<u>1,537,038</u>	<u>1,507,805</u>	<u>(29,233)</u>	<u>1,624,214</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction services				
Purchased services	15,000	6,955	8,045	64,081
Capital outlay	894,515	638,613	255,902	316,280
Total	<u>909,515</u>	<u>645,568</u>	<u>263,947</u>	<u>380,361</u>

(Continued)

Pleasantdale School District 107
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Operation and maintenance of plant services				
Salaries	\$ 176,619	\$ 174,465	\$ 2,154	\$ 165,227
Employee benefits	21,083	18,936	2,147	20,310
Purchased services	363,934	345,354	18,580	316,346
Supplies and materials	219,500	215,349	4,151	212,556
Capital outlay	135,000	32,196	102,804	117,859
Non-capitalized equipment	3,000	-	3,000	4,081
Total	<u>919,136</u>	<u>786,300</u>	<u>132,836</u>	<u>836,379</u>
Total business	<u>1,828,651</u>	<u>1,431,868</u>	<u>396,783</u>	<u>1,216,740</u>
Total support services	<u>1,828,651</u>	<u>1,431,868</u>	<u>396,783</u>	<u>1,216,740</u>
Provision for contingencies	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total expenditures	<u>1,843,651</u>	<u>1,431,868</u>	<u>411,783</u>	<u>1,216,740</u>
Excess (deficiency) of revenues over expenditures	<u>(306,613)</u>	<u>75,937</u>	<u>382,550</u>	<u>407,474</u>
Other financing uses				
Transfer to Debt Service Fund	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(750,000)</u>
Total other financing uses	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>(750,000)</u>
Net change in fund balance	<u>\$ (1,306,613)</u>	<u>(924,063)</u>	<u>\$ 382,550</u>	<u>(342,526)</u>
Fund balance, beginning of year		<u>3,945,897</u>		<u>4,288,423</u>
Fund balance, end of year		<u>\$ 3,021,834</u>		<u>\$ 3,945,897</u> (Concluded)

Pleasantdale School District 107
Transportation Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 713,543	\$ 706,385	\$ (7,158)	\$ 721,768
Interest on investments	17,000	7,853	(9,147)	15,540
Total local sources	<u>730,543</u>	<u>714,238</u>	<u>(16,305)</u>	<u>737,308</u>
State sources				
Transportation - Regular/Vocational	109,460	123,853	14,393	189,630
Transportation - Special Education	90,160	127,822	37,662	126,796
Total state sources	<u>199,620</u>	<u>251,675</u>	<u>52,055</u>	<u>316,426</u>
Total revenues	<u>930,163</u>	<u>965,913</u>	<u>35,750</u>	<u>1,053,734</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	43,963	43,963	-	42,209
Employee benefits	7,980	9,847	(1,867)	8,863
Purchased services	734,900	718,135	16,765	707,136
Non-capitalized equipment	1,000	-	1,000	-
Total support services	<u>787,843</u>	<u>771,945</u>	<u>15,898</u>	<u>758,208</u>
Total expenditures	<u>787,843</u>	<u>771,945</u>	<u>15,898</u>	<u>758,208</u>
Excess of revenues over expenditures	<u>142,320</u>	<u>193,968</u>	<u>51,648</u>	<u>295,526</u>

(Continued)

Pleasantdale School District 107
Transportation Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014			2013 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources (uses)				
Permanent transfer of interest - out	\$ (17,000)	\$ (7,853)	\$ (9,147)	\$ (15,540)
Total other financing sources (uses)	<u>(17,000)</u>	<u>(7,853)</u>	<u>(9,147)</u>	<u>(15,540)</u>
Net change in fund balance	<u>\$ 125,320</u>	186,115	<u>\$ 42,501</u>	279,986
Fund balance, beginning of year		<u>1,479,199</u>		<u>1,199,213</u>
Fund balance, end of year		<u>\$ 1,665,314</u>		<u>\$ 1,479,199</u>

(Concluded)

Pleasantdale School District 107
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 110,535	\$ 109,791	\$ (744)	\$ 108,744
Social security/medicare only levy	110,535	109,791	(744)	108,744
Corporate personal property replacement taxes	88,200	158,323	70,123	80,322
Interest on investments	1,700	833	(867)	1,613
Total local sources	<u>310,970</u>	<u>378,738</u>	<u>67,768</u>	<u>299,423</u>
Total revenues	<u>310,970</u>	<u>378,738</u>	<u>67,768</u>	<u>299,423</u>
Expenditures				
Instruction				
Regular programs	45,050	42,376	2,674	40,883
Pre-K programs	1,620	1,795	(175)	1,434
Special education programs	109,060	104,366	4,694	91,209
Interscholastic programs	5,300	9,582	(4,282)	4,586
Summer school programs	1,360	1,356	4	1,112
Gifted programs	1,780	1,689	91	1,637
Total instruction	<u>164,170</u>	<u>161,164</u>	<u>3,006</u>	<u>140,861</u>

(Continued)

Pleasantdale School District 107
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Support services				
Pupils				
Attendance and social work services	\$ 1,190	\$ 1,053	\$ 137	\$ 1,089
Health services	<u>13,300</u>	<u>11,871</u>	<u>1,429</u>	<u>11,744</u>
Total pupils	<u>14,490</u>	<u>12,924</u>	<u>1,566</u>	<u>12,833</u>
Instructional staff				
Improvement of instruction services	3,915	4,009	(94)	2,705
Educational media services	<u>39,045</u>	<u>38,612</u>	<u>433</u>	<u>37,540</u>
Total instructional staff	<u>42,960</u>	<u>42,621</u>	<u>339</u>	<u>40,245</u>
General administration				
Executive administration services	<u>7,670</u>	<u>7,775</u>	<u>(105)</u>	<u>7,484</u>
Total general administration	<u>7,670</u>	<u>7,775</u>	<u>(105)</u>	<u>7,484</u>
School administration				
Office of the principal services	<u>37,990</u>	<u>34,300</u>	<u>3,690</u>	<u>37,255</u>
Total school administration	<u>37,990</u>	<u>34,300</u>	<u>3,690</u>	<u>37,255</u>

(Continued)

Pleasantdale School District 107
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Business				
Fiscal services	\$ 6,385	\$ 6,427	\$ (42)	\$ 6,207
Operation and maintenance of plant services	32,875	32,857	18	31,525
Pupil transportation services	3,555	3,509	46	388
Food services	4,020	2,790	1,230	3,412
Total business	<u>46,835</u>	<u>45,583</u>	<u>1,252</u>	<u>41,532</u>
Total support services	<u>149,945</u>	<u>143,203</u>	<u>6,742</u>	<u>139,349</u>
Total expenditures	<u>314,115</u>	<u>304,367</u>	<u>9,748</u>	<u>280,210</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,145)</u>	<u>74,371</u>	<u>\$ 77,516</u>	<u>19,213</u>
Fund balance, beginning of year		<u>123,562</u>		<u>104,349</u>
Fund balance, end of year		<u>\$ 197,933</u>		<u>\$ 123,562</u>

(Concluded)

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2014

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles, except for "on-behalf" payments that are not budgeted for. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- e) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- f) The budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 18, 2013.

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2014

2. BUDGET RECONCILIATION

The Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (GAAP basis) includes "on-behalf" payments received and made for the amounts contributed by the state of Illinois for the employer's share of the Teachers' Retirement System pension. The District does not budget for these amounts. The differences between the budget and GAAP basis are as follows:

	Revenues	Expenditures
General fund - budgetary basis	\$ 9,915,102	\$ 9,330,909
To adjust for on-behalf payments received	2,069,889	-
To adjust for on-behalf payments made	-	2,069,889
	\$ 11,984,991	\$ 11,400,798

SUPPLEMENTARY FINANCIAL INFORMATION

Pleasantdale School District 107

General Fund

COMBINING BALANCE SHEET

June 30, 2014

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 8,577,362	\$ 13,296	\$ 259,976	\$ 8,850,634
Receivables (net of allowance for uncollectibles):				
Property taxes	3,926,441	36,560	-	3,963,001
Replacement taxes	-	-	-	-
Intergovernmental	<u>129</u>	<u>-</u>	<u>-</u>	<u>129</u>
Total assets	<u>\$ 12,503,932</u>	<u>\$ 49,856</u>	<u>\$ 259,976</u>	<u>\$ 12,813,764</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 35,014	\$ -	\$ -	\$ 35,014
Unearned revenue	<u>60,760</u>	<u>-</u>	<u>-</u>	<u>60,760</u>
Total liabilities	<u>95,774</u>	<u>-</u>	<u>-</u>	<u>95,774</u>
DEFERRED INFLOWS				
Unavailable property taxes	<u>3,926,441</u>	<u>36,560</u>	<u>-</u>	<u>3,963,001</u>
Total deferred inflows	<u>3,926,441</u>	<u>36,560</u>	<u>-</u>	<u>3,963,001</u>
FUND BALANCES				
Restricted	-	13,296	-	13,296
Unassigned	<u>8,481,717</u>	<u>-</u>	<u>259,976</u>	<u>8,741,693</u>
Total fund balance	<u>8,481,717</u>	<u>13,296</u>	<u>259,976</u>	<u>8,754,989</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 12,503,932</u>	<u>\$ 49,856</u>	<u>\$ 259,976</u>	<u>\$ 12,813,764</u>

Pleasantdale School District 107

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2014

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 8,410,369	\$ 78,815	\$ -	\$ 8,489,184
Replacement taxes	347,540	-	-	347,540
State aid	2,682,384	-	-	2,682,384
Federal aid	114,628	-	-	114,628
Interest	46,876	33	1,172	48,081
Other	303,174	-	-	303,174
Total revenues	<u>11,904,971</u>	<u>78,848</u>	<u>1,172</u>	<u>11,984,991</u>
Expenditures				
Current:				
Instruction:				
Regular programs	4,012,838	-	-	4,012,838
Special programs	1,392,222	-	-	1,392,222
Other instructional programs	655,279	-	-	655,279
State retirement contributions	2,069,889	-	-	2,069,889
Support services:				
Pupils	187,067	-	-	187,067
Instructional staff	1,208,253	-	-	1,208,253
General administration	361,752	76,582	-	438,334
School administration	537,152	-	-	537,152
Business	418,428	-	-	418,428
Operations and maintenance	12,887	-	-	12,887
Community services	1,265	-	-	1,265
Nonprogrammed charges	436,307	-	-	436,307
Capital outlay	30,877	-	-	30,877
Total expenditures	<u>11,324,216</u>	<u>76,582</u>	<u>-</u>	<u>11,400,798</u>
Excess of revenues over expenditures	<u>580,755</u>	<u>2,266</u>	<u>1,172</u>	<u>584,193</u>
Other financing sources				
Transfers in	7,853	-	-	7,853
Total other financing sources	<u>7,853</u>	<u>-</u>	<u>-</u>	<u>7,853</u>
Net change in fund balance	588,608	2,266	1,172	592,046
Fund balance, beginning of year	<u>7,893,109</u>	<u>11,030</u>	<u>258,804</u>	<u>8,162,943</u>
Fund balance, end of year	<u>\$ 8,481,717</u>	<u>\$ 13,296</u>	<u>\$ 259,976</u>	<u>\$ 8,754,989</u>

Pleasantdale School District 107
Debt Service Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2014
With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 666,679	\$ 263,040	\$ (403,639)	\$ 722,998
Interest on investments	10,000	2,700	-	10,857
Total local sources	<u>676,679</u>	<u>265,740</u>	<u>(403,639)</u>	<u>733,855</u>
Total revenues	<u>676,679</u>	<u>265,740</u>	<u>(403,639)</u>	<u>733,855</u>
Expenditures				
Debt service				
Bonds - interest	<u>390,203</u>	<u>390,203</u>	<u>-</u>	<u>438,154</u>
Total debt service - interest	<u>390,203</u>	<u>390,203</u>	<u>-</u>	<u>438,154</u>
Principal payments on long-term debt	<u>1,185,000</u>	<u>1,185,000</u>	<u>-</u>	<u>1,080,000</u>
Other debt service				
Other objects	<u>5,500</u>	<u>3,872</u>	<u>1,628</u>	<u>4,010</u>
Total	<u>5,500</u>	<u>3,872</u>	<u>1,628</u>	<u>4,010</u>
Total debt service	<u>1,580,703</u>	<u>1,579,075</u>	<u>1,628</u>	<u>1,522,164</u>
Total expenditures	<u>1,580,703</u>	<u>1,579,075</u>	<u>1,628</u>	<u>1,522,164</u>
Deficiency of revenues over expenditures	<u>(904,024)</u>	<u>(1,313,335)</u>	<u>(402,011)</u>	<u>(788,309)</u>

(Continued)

Pleasantdale School District 107
 Debt Service Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Other financing sources				
Transfer from Operations and Maintenance Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 750,000
Total other financing sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>750,000</u>
Net change in fund balance	<u>\$ 95,976</u>	(313,335)	<u>\$ (402,011)</u>	(38,309)
Fund balance, beginning of year		<u>437,053</u>		<u>475,362</u>
Fund balance, end of year		<u>\$ 123,718</u>		<u>\$ 437,053</u>

(Concluded)

Pleasantdale School District 107
 Fire Prevention and Safety Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2014
 With Comparative Actual Amounts for the Year Ended June 30, 2013

	2014		Variance From Final Budget	2013 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
Interest on investments	\$ 3,000	\$ 1,406	\$ (1,594)	\$ 3,395
Total local sources	<u>3,000</u>	<u>1,406</u>	<u>(1,594)</u>	<u>3,395</u>
Total revenues	<u>3,000</u>	<u>1,406</u>	<u>(1,594)</u>	<u>3,395</u>
Expenditures				
Support services				
Purchased services	<u>24,000</u>	<u>7,828</u>	<u>16,172</u>	<u>7,883</u>
Total support services	<u>24,000</u>	<u>7,828</u>	<u>16,172</u>	<u>7,883</u>
Total expenditures	<u>24,000</u>	<u>7,828</u>	<u>16,172</u>	<u>7,883</u>
Deficiency of revenues over expenditures	<u>\$ (21,000)</u>	<u>(6,422)</u>	<u>\$ 14,578</u>	<u>(4,488)</u>
Fund balance, beginning of year		<u>313,569</u>		<u>318,057</u>
Fund balance, end of year		<u>\$ 307,147</u>		<u>\$ 313,569</u>

Pleasantdale School District 107
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
Assets				
Cash	\$ 29,270	\$ 95,977	\$ 95,294	\$ 29,953
Liabilities				
Due to:				
<i>District Office</i>				
Friendship Fund	\$ 3,038	\$ 6,976	\$ 8,017	\$ 1,997
<i>Middle School</i>				
8th Grade Trip	(2,097)	19,830	18,580	(847)
Calculators	1,591	90	-	1,681
Celebration Books Library	2,786	446	1,048	2,184
Coca-Cola	20	124	-	144
Field Trips	(623)	4,050	4,035	(608)
Locks	3,000	183	-	3,183
Miscellaneous	2,973	11,019	9,681	4,311
Music	138	5,834	6,060	(88)
Outdoor Education	544	11,130	11,601	73
P.E. Uniforms	6,687	9,532	9,375	6,844
Peer Leadership	(429)	-	-	(429)
Scholarships	200	-	-	200
Science Fair/Invention Council	26	561	-	587
Student Council	5,940	839	685	6,094
Technology Fund	56	-	-	56
Yearbooks	(1,760)	5,820	6,162	(2,102)
<i>Elementary School</i>				
Field Trips	1,143	5,892	5,904	1,131
General	4,000	10,479	11,108	3,371
Library	1,330	2,949	3,022	1,257
Staff Related Expenses	208	64	-	272
Recycling	74	32	16	90
Butterfly Garden	420	127	-	547
Student Council	5	-	-	5
Total liabilities	\$ 29,270	\$ 95,977	\$ 95,294	\$ 29,953

Pleasantdale School District 107
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2014

	Maturity as follows			
	for the Year			
	<u>Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Series 2005 Capital Appreciation Bonds				
dated December 28, 2005	2015	\$ 110,000	\$ -	\$ 110,000
(Interest at 4.5%,	2016	285,000	-	285,000
Principal due December 1)	2017	285,000	-	285,000
	2018	285,000	-	285,000
	2019	265,000	-	265,000
	Total	\$ 1,230,000	\$ -	\$ 1,230,000
Series 2006 Building Bonds				
dated May 15, 2006	2015	\$ 1,025,000	\$ 333,003	\$ 1,358,003
(Interest at 4.00% to 5.50%,	2016	1,190,000	274,653	1,464,653
Principal due December 1)	2017	1,310,000	215,728	1,525,728
	2018	1,425,000	160,672	1,585,672
	2019	1,625,000	98,503	1,723,503
	2020	1,590,000	32,595	1,622,595
	Total	\$ 8,165,000	\$ 1,115,154	\$ 9,280,154
Series 2009A GO Limited Refunding Bonds				
dated April 29, 2009				
(Interest at 2.00% to 3.00%,				
Principal due December 1)	2015	\$ 150,000	\$ 2,250	\$ 152,250
Total General Obligation Bonds		\$ 9,545,000	\$ 1,117,404	\$ 10,662,404

OTHER SUPPLEMENTAL INFORMATION
(Unaudited)

Pleasantdale School District 107
PROPERTY TAX RATES - LEVIES AND COLLECTIONS
LAST FIVE TAX LEVY YEARS

	2013	2012	2011	2010	2009
Assessed valuation	\$499,090,300	\$527,661,324	\$568,131,370	\$702,766,912	\$714,710,992
Rates Extended					
Educational	1.7151	1.5798	1.4217	1.0759	1.0256
Special Education	0.0247	0.0228	0.0203	0.0163	0.0156
Tort Immunity	0.0162	0.0149	0.0134	0.0083	0.0069
Operations and Maintenance	0.3064	0.2822	0.2539	0.1887	0.1799
Debt Service	-	0.1199	0.1459	0.1364	0.2054
Transportation	0.1468	0.1352	0.1219	0.0854	0.0840
Municipal Retirement	0.0227	0.0209	0.0188	0.0142	0.0063
Social Security	0.0227	0.0209	0.0188	0.0142	0.0141
Working Cash	-	-	-	-	-
Deficiency in tax levy	-	-	0.0623	-	0.0468
Total rates extended	2.2546	2.1966	2.0770	1.5394	1.5846
Levies Extended					
Educational	\$ 8,559,897	\$ 8,335,993	\$ 8,077,123	\$ 7,561,419	\$ 7,329,787
Special Education	123,275	120,306	115,330	114,807	111,584
Tort Immunity	80,852	78,621	76,129	58,511	48,968
Operations and Maintenance	1,529,212	1,489,060	1,442,485	1,326,438	1,285,463
Debt Service	-	632,392	828,480	958,365	1,468,402
Transportation	732,664	713,398	692,552	600,053	600,000
Municipal Retirement	113,293	110,281	106,808	99,511	59,267
Social Security	113,293	110,281	106,808	99,511	100,468
Working Cash	-	-	-	53	-
Deficiency in tax levy	-	-	354,189	-	334,192
Total levies extended	\$ 11,252,486	\$ 11,590,332	\$ 11,799,904	\$ 10,818,668	\$ 11,338,131

Note: Tax Rates are expressed in dollars per \$100 of assessed valuation.

N/A - not available

Pleasantdale School District 107
OPERATING COSTS AND TUITION CHARGE
June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Operating costs per pupil		
Average Daily Attendance (ADA):	<u>707.17</u>	<u>707.10</u>
Operating costs:		
Educational	\$ 9,254,327	\$ 9,129,362
Operations and Maintenance	1,431,868	1,216,740
Debt Service	1,579,075	1,522,164
Transportation	771,945	758,208
Municipal Retirement/Social Security	304,367	280,210
Tort	<u>76,582</u>	<u>77,592</u>
Subtotal	<u>13,418,164</u>	<u>12,984,276</u>
Less Revenues/Expenditures of Nonregular Programs:		
Tuition	29,280	20,862
Pre-K Programs	160,402	143,696
Special Education	183,866	368,354
Payments to Other Districts and Gov't Units	436,307	348,664
Capital Outlay	701,686	466,960
Debt Principal Retired	1,185,000	1,080,000
Non-capitalized Equipment	1,820	402,818
Community Services	<u>1,265</u>	<u>-</u>
Subtotal	<u>2,699,626</u>	<u>2,831,354</u>
Operating costs	<u>\$ 10,718,538</u>	<u>\$ 10,152,922</u>
Operating costs per pupil - based on ADA	<u>\$ 15,157</u>	<u>\$ 14,359</u>
Tuition Charge		
Operating costs	\$ 10,718,538	\$ 10,152,922
Less - revenues from specific programs, such as special education or lunch programs	<u>882,381</u>	<u>1,151,207</u>
Net operating costs	9,836,157	9,001,715
Depreciation allowance	<u>496,980</u>	<u>533,973</u>
Allowance tuition costs	<u>\$ 10,333,137</u>	<u>\$ 9,535,688</u>
Tuition charge per pupil - based on ADA	<u>\$ 14,612</u>	<u>\$ 13,486</u>

Source of information: Annual Financial Reports

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

To the Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

We have audited the financial statements of Pleasantdale School District 107 (the "District") as of and for the year ended June 30, 2014, and have issued our report thereon dated November 13, 2014. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 7, 2014, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. In accordance with *Government Auditing Standards*, we have also performed tests of internal control over financial reporting and tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on Pleasantdale School District 107's internal control over financial reporting or on compliance and other matters.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you. We have provided our comments regarding control deficiencies and other matters noted during our audit in separate letter to you dated November 13, 2014.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. We are not aware of any documents that include the audited financial statements.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team; others in our firm, as appropriate; and our firm; have complied with all relevant ethical requirements regarding independence.

Management and the Board have acknowledged our role in providing requested non-audit services and has taken full responsibility for these non-audit services, as detailed in the engagement letter.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application, except for those described below, during the fiscal year ended June 30, 2014. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Policies Adopted in the Current Year

GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, issued in April 2012, was effective for the District beginning with its year ended June 30, 2014. The objective of this Statement is to clarify the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. This Statement supplements GASB Concepts Statement No. 4, *Elements of Financial Statements*.

GASB Statement No. 66, Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62, issued in March 2012, was effective for the District beginning with its year ended June 30, 2014. This Statement resolves conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. This Statement amends Statement No.10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. This Statement also amends Statement No. 62 by modifying the specific guidance on accounting for operating lease payments that vary from a straight-line basis, the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a currently (normal) servicing fee rate.

The implementation of these standards by the District required a restatement of net position in the GAAP financial statements and also required us to add an emphasis of matter paragraph to our opinion for which our opinion was not modified.

Qualitative Aspects of the District's Significant Accounting Practices (Continued)

Significant Accounting Policies which will be Applicable in Future Years

GASB Statement No. 68, *Accounting and Financial Reporting for Pension Plans – An amendment of GASB Statement No. 27*, issued in June 2012, will be effective for the District beginning with its year ending June 30, 2015. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013, will be effective for the District beginning with its year ending June 30, 2015. The objective of this Statement is to establish accounting and financial reporting standards related to government combinations and disposals of government operations.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, issued in November 2013, will be effective for the District beginning with its year ending June 30, 2015. The objective of this Statement is to address an issue regarding application of *GASB Statement No. 68* regarding amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

The District's management has not yet determined the effect that these Statements will have on the District's financial statements.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are financial statements are depreciation and useful lives of capital assets. Included in the notes to the financial statements are the methodologies used by management to determine the estimates.

We evaluated the key factors and assumptions used to develop those estimates noted above and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to actuarial methods and assumptions regarding the Illinois Municipal Retirement Fund.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected misstatements identified by us.

As an accounting service we assisted your personnel with non-audit services necessary for the preparation of the financial statements, including drafting of the financial statements and AFR, assistance with modified accrual adjustments and GASB34 entries, and filing the AFR with the Illinois State Board of Education at June 30, 2014.

Disagreements with Management

For purposes of this letter, a disagreement with management is a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the representation letter dated November 13, 2014.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the District, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants
Deerfield, Illinois
November 13, 2014

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107 as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Pleasantdale School District 107's basic financial statements, and have issued our report thereon dated November 13, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pleasantdale School District 107's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pleasantdale School District 107's internal control. Accordingly, we do not express an opinion on the effectiveness of Pleasantdale School District 107's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

(Continued)

Internal Control Over Financial Reporting (Continued)

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pleasantdale School District 107's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain matters that we have reported to management of Pleasantdale School District 107 in a separate letter dated November 13, 2014.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 13, 2014

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

To the Board of Education
Pleasantdale School District 107
Burr Ridge, Illinois

In planning and performing our audit of the financial statements of Pleasantdale School District 107 (the "District") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, there can be no assurance that all deficiencies, material weaknesses or significant deficiencies have been identified.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A deficiency in design exists when a control necessary to meet the control objective is missing, or when an existing control is not properly designed so that even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or qualifications to perform the control effectively.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Following are descriptions of other identified control deficiencies that we determined did not constitute significant deficiencies or material weaknesses:

Student Activity Accounts

Segregation of Duties

During the current year engagement, we noted that one individual at each school has access to cash, recording, and reconciliation of the Student Activity Accounts. This is not uncommon among organizations similar in size and resources to the District. We also noted that the business manager/CSBO reviews applicable bank reconciliations for each school on a monthly basis which helps to mitigate the risk related to applicable segregation of duties. To help further mitigate the risk related to segregation of duties, we recommend separating responsibility for initiating, approving and processing student activity transactions.

Management's Response

Subsequent to fieldwork, the District has already implemented procedures to separate responsibility related to the above duties. To that end, the District determined that the principals approve all student activity transactions.

Student Activity Accounts (Continued)

Use of Check Request Forms

During our testing of the student activity accounts, we noted that support for one transaction, out of a total of 9 transactions tested, did not include a completed Check Request Form indicating authorization and another transaction where the check requestor had not signed the Check Request Form. The District's policy is that all student activity expenditures require a completed Check Request Form. We recommend the District consistently follow its policy.

Management's Response

Management of the District has re-communicated its policy to individuals involved in student activities account.

Negative Account Balances

At June 30, 2014, five student club accounts at the Middle School had negative account balances. As student activity accounts are intended for the benefit of the students, it is important to properly track student activity accounts. We recommend the District review applicable accounts and develop a plan to relieve the negative account balances.

Management's Response

The negative account balances resulted from phasing out the five club accounts. The overall activity accounts had a positive balance. Updating the student accounts will enhance the tracking of these accounts.

E-Pay Cash Account

During the current year engagement, we noted that the balance at June 30, 2014 of the District's E-Pay account with The Illinois Funds had not been recorded as cash in the District's accounting system. An adjustment to the financial statements was made in order to record this cash balance. We recommend that the District maintain the account in its accounting system in order to avoid future adjustments to the financial statements.

Management's Response

The District is in the process of evaluating the best way to account for the E-Pay account.

* * * * *

This communication is intended solely for the information and use of the Members of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 13, 2014

Technology Purchase Recommendations

		Amount
1.	Twenty-one laptops for middle school teachers. Rationale: twenty laptops are needed for middle school teacher use in the classrooms. Dedicated laptops are needed to run Promethean Boards.	\$ 14,054.26
2.	Thirty-two laptops for middle school carts. Rationale: The laptops in middle school portable carts are over 5 years old and need to be replaced. Replacement will result in two functioning carts.	\$ 18,698.25
3.	Eighteen Elmo document cameras for middle school classrooms Rationale: The purchase of 18 document cameras will provide a device for each middle school classroom. Not all classrooms have cameras at present.	\$ 11,424.10
4.	Thirty sets of speakers for Promethean Boards. Rationale: Speaker sets are needed for 30 classroom Promethean Boards. This will enable the use of sound that can be heard by all students in the classroom.	\$ 757.47
5.	Eighty-five grade 2 classroom laptops. Rationale: Classroom sets of laptops are being requested for all four grade 2 classrooms to enable technology integration in all content areas. In particular, there is a strong technology component with the newly purchased "Journeys" language arts program and the STAR assessment system. There is also increased use of computer based remedial tools such as RazKids for comprehension and Read Naturally for fluency.	\$ 49,665.10
6.	Twenty iPads for K-1 classrooms Rationale: The Technology Committee is recommending the purchase of 20 iPads for grades K-1. This purchase would make available approximately 8 iPads for each K-1 classroom when added to iPads previously purchased. This request excludes second grade as that grade level has determined laptops would better fit their needs. The additional iPads will be used with literacy and numeracy lessons.	\$ 8,492.20
7.	Technology coaches for each building. Rationale: Technology coaches were recommended in the three year technology plan. Karen Lisowski currently serves in this role at the elementary school. A technology coach would be added at the middle school. Responsibilities of coaches include:	\$11,376 (150 hrs X \$37.92 per/hr = \$5,688 X 2 coaches)

- Consult with faculty about learning outcomes for subject areas and help faculty choose and implement instructional technologies to meet identified outcomes
- Model the instructional use of technology for observation by classroom teachers
- Evaluate new technologies to determine relevance for advancing district mastery outcomes
- Provide professional development to staff members in the use of new technologies
- Provide a centralized location for instructional technology resources and practical ways of implementing such resources
- Communicate new applications, software, etc., that are available for classroom use
- Assist teachers in the use of electronic resources available from district purchased materials including “Journeys,” “Collections,” and “Pearson Math.”
- Provide guidance to staff in the use of document sharing programs

8. Website redesign. \$ 11,000-20,000

Rationale: The district website needs to be redesigned. It is the recommendation of the Technology Committee to develop an RFP for the website. The goal is to have the redesigned website functioning prior to August 2015.

9. Skyward School Management Software External hosting. \$ 9,100 total for 3 years
breakdown of:
\$1,900 one-time fee +
\$7,200
(\$2,400 annual fee X
3 years)

Rationale: The district currently hosts the Skyward Management System on its own servers. The Technology Committee is recommending that Skyward provide hosting services. This will free up our technology specialists to focus more on supporting the instructional use of technology. There is a one-time cost of \$1,900 for migration and setup. In addition, the annual hosting fee is \$2,400 under a three year contract.

Technology Skills and Utilization Kindergarten

The document on Share Point lists the following as the skills and concepts that will be covered in Kindergarten: (I= introduced)

- Use the mouse to click, drag and double click (I)
- Recognize the letters on the keyboard (I)
- Use the shift key for upper case letters (I)
- Recognize the period and comma keys (I)
- Recognize the enter and space keys (I)
- Use the number keys on the number pad (I)
- Recognize the hardware terms of monitor, keyboard and mouse (I)
- Create a developmentally appropriate journal page writing paper that includes date, words, name and related picture (I)
- Use a variety of drawing tools (I)
- Use a variety of age appropriate programs related to the curriculum (I)

Additional concepts covered:

- open/close apps on an iPad

Devices used by Kindergarten teachers:

iPads
white board/ projection camera
document camera
computer lab

Technology utilization within content areas (not an exhaustive list of resources):

- Math: Illuminations 10 Frame: 1-1, How Many More to 10, add, subtract, 10 Frame Fill app
- ELA resources: Pic-Reads on Google Drive, Phonics and Phonemic Awareness apps, Printing apps, ebooks
- Social Studies: internet resources as available per firewall
- Science: internet resources as available per firewall

Technology Skills and Utilization Grade 1

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 1: (I= introduced, C= continued)

- Recognize the question mark (I)
- Use the arrow keys to move the cursor (I)
- Use the alignment button to center text (I)
- Change the font size (I)
- Highlight text (I)
- Recognize the terms of text, font, size and cursor (I)
- Create developmentally appropriate sentences that includes capital letters, spacing and end punctuation (I)
- Use the print function (C)
- Use the save function (I)
- Use drawing tools in a drawing program (C)
- Use a variety of age appropriate programs related to the curriculum (I) (C)

Devices used by Grade 1 teachers:

iPads
white board/ projection camera
document camera
computer lab

Technology utilization within content areas (not an exhaustive list of resources):

- Math: Xtra Math, Math apps that support skills we are teaching
- ELA resources: some use Raz Kids, Scholastic News, iPad apps
- Social Studies: Pebble Go
- Science: Pebble Go
- SEL: Monthly themed videos that are sent via email to watch on YouTube
- Technology specific lessons (e.g. keyboarding): ISA practices their spelling words on the keyboard

Technology Skills and Utilization
Grade 2

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 2: (I= introduced, C= continued)

- Recognize symbol keys (I)
- Use the tab key for indenting a paragraph (I)
- Use the number pad (C)
- Change the font style (C)
- Insert a picture into a document (I)
- Use drawing tools (C)
- Create developmentally appropriate paragraphs that includes capital letters, spacing and end punctuation (C)
- Use spell check (I)
- Use the save and save as function (I)
- Sign in and save to their network folders (I) *Students in second grade do not have network folders or flash drives. We can only create products that can be done in the span of one lab session.*
- Open a saved document (I)
- Access the Internet using teacher created web launch pages (I)
- Use a variety of age appropriate programs related to the curriculum. This includes problem solving and decision making software. (I) (C)

Additional concepts covered:

- Type in a URL (domain name) in the address area
- Do a search with a predetermined search engine
- Use the “back arrow” and “forward arrow” function icons
- Use minimize, maximize, and close buttons
- Use the task bar at the bottom of the page- This lists all of the programs that are currently open. Click on one of the icons to maximize a particular program on the screen to continue working on that program.
- Use the scroll bar
- Use browser window tabs
- Hand placement (knowledge of keyboard)

Devices used by Grade 2 teachers:

Laptops
white board/ projection camera
document camera
computer lab
iPads (not universal)
active expressions (not universal)

Technology utilization within content areas (not an exhaustive list of resources):

- Math: iPads, computer lab outside of math and Xtra Math
- Journeys specific features: projectables, Promethean lessons, (used for student whole class and small group instruction)
- Science: There are some Promethean lessons from the textbook company.

Technology Skills and Utilization Grade 3

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 3: (I= introduced, C= continued)

- Use the keyboard effectively and improve accuracy (C)
- Insert a picture into a document and manipulate it on the page (I) (C)
- Create a developmentally appropriate report with multiple paragraphs that includes proper formatting (I)
- Access the Internet using teacher created web launch pages to gather data and learn search techniques (I) (C)
- Integrate collected data into a final product (I)
- Use a multimedia program to integrate word processing, graphics and sounds (I)
- Use a variety of age appropriate programs related to the curriculum. This includes problem solving and decision making software. (I) (C)

Devices used by Grade 3 teachers:

Laptops
white board/ projection camera
document camera

Technology utilization within content areas (not an exhaustive list of resources):

- Math: use websites that are found on the 3rd grade page (gradeaquarium, mathplayground, bedtime stories math, brainpop)
- Journeys specific features: thinkcentral-read alouds, assessments
- Additional ELA resources: tumblebooks, wonderopolis, read naturally, Raz Kids, brainpop
- Social Studies: Brainpop, see 3rd grade page for websites that we use
- Science: See third grade page for all websites
- SEL: brainpop
- "Brain Breaks": go noodle, youtube
- Technology specific lessons (e.g. keyboarding): powerpoint

Technology Skills and Utilization Grade 4

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 4: (I= introduced, C= continued)

- Use the keyboard effectively and improve accuracy and speed (C)
- Insert a picture into a document and manipulate it on the page (C)
- Create a developmentally appropriate report with multiple paragraphs that includes proper formatting (C)
- Edit a word processing document (C)
- Access the Internet to gather data for self directed learning (I) (C)
- Use self directed search techniques on the Internet (I) (C)
- Integrate collected data into a final product (I) (C)
- Use a multimedia program to integrate word processing, graphics, sound and animation (I) (C)
- Use a variety of age appropriate programs related to the curriculum. This includes problem solving and decision making software. (I) (C) *these are not on the student computers at this time*

Devices used by Grade 4 teachers:

Laptops
white board/ projection camera
document camera

Technology utilization within content areas (not an exhaustive list of resources):

- Math: Elmo, white board, laptops for web based programs
- Journeys specific features: Elmo, white board, laptops for web based programs
- Additional ELA resources: Elmo, white board, laptops for web based programs
- Social Studies: Elmo, white board, laptops for web based programs
- Science: Elmo, white board, laptops for web based programs
- SEL: YouTube for viewing curriculum
- "Brain Breaks": computer, white board
- Technology specific lessons (e.g. keyboarding): student laptop for on-line keyboarding, also the windows suite for processing

Technology Skills and Utilization
Grade 5

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 5: (I= introduced, C= continued, M= mastery) **Please highlight the bullets below that you cover in your instructional area.

Computer Operation

Students will be able to:

- Perform basic Windows/network operations (i.e. closing a window, minimizing a window, shutting down, logging off). (M) all
- Access network files and save files to network folder. (C) all
- Switch printing job locations and troubleshooting printing difficulties. (I) comp

Keyboarding

Students will be able to:

- Identify the location of every major character on the keyboard. (M) no
- Use proper posture and fingering techniques. (C) no
- Refine keyboarding techniques to an acceptable grade level proficiency through extensive use of the writing process. (C) no

Word Processing

Students will be able to:

- Use page setup features...
 - Tabs (C / I) no
 - Margins (I) no
 - Page orientation (C) no
 - Columns (C) no
 - Page breaks (I) no
- Apply style features to text (i.e. fonts, size, text color, spacing) (C) all
 - Justify text (C) all
 - Use the spell check to edit work. (C) all
 - Use standard text editing features (i.e. cut, copy, paste, undo) (I) all
 - Use file features (i.e. save, save as, print, print preview). (C) all
- Use word processing support tools...
 - Draw (I / C) no
 - Table (I) science math
 - Thesaurus (C) comp
 - Word Count (I) comp
- Import clip art into a document. (C) all
- Use basic keyboard shortcuts. (I) no

Spreadsheet

Students will be able to:

- Define and state the purpose of a spreadsheet. (I) no
- Identify and locate cells by their addresses. (I) no
- Enter labels, values and formulas into a spreadsheet and state the purpose of each. (I) no
- Edit information/data within a spreadsheet. (I) no
- Set and change the attributes of a cell (i.e. size, color, justification, border) (I) no
- Generate charts and graphs using a spreadsheet. (C) no

- Design a spreadsheet to solve a specific problem (what if calculation). (I) no

Computer Graphics

Students will be able to:

- Apply to concepts of space and balance to a project. (C) no
- Import and export drawing objects. (C) no
- Edit drawing objects. (i.e. size color position) (C) all
- Utilize drawing effects. (i.e. shape, shadowing, shading) (C) no
- Apply drawing techniques to enhance written work. (C) no

Multimedia

Students will be able to:

- Enter and edit text into the program. (C) Sci SS
- Import pictures into the program. (C) Sci SS
- Create and change backgrounds. (C) Sci SS
- Create and define buttons. (C) Sci SS
- Rearrange and revise a presentation. (C) Sci SS
- Utilize design features for a multimedia presentation. (i.e. sound, color, graphics, screen spacing) (C) Sci SS

Additional concepts that are covered:

- research databases
- accessing and recording information accurately
- learn new technology tools for presentations
- internet academic environments- how to use and be a digital citizen

Devices used by Grade 5 teachers:

Laptops
white board/ projection camera
document camera
computer lab

Technology utilization within content areas (not an exhaustive list of resources):

- Math: web based resources
- Additional ELA resources: web based resources
- Social Studies: teachtci.com
- Science: online textbook- comment stating “need to have kids access it (problem right now),” Brainpop
- SEL/ Advisory: many resources
- Specials: learning.com, typingtraining.com, art- search internet for images applicable to project development and illustrations

Technology Skills and Utilization
Grade 6

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 6: (I= introduced, C= continued, M= mastery) **Please highlight the bullets below that you cover in your instructional area.

Keyboarding

Students will be able to:

- Type 20 words per minute (C)
- Use home row techniques (C)

Word Processing

Students will be able to:

- Open a word processing program (M)
- Locate and open an existing document, make changes (edit), and save the document (C)
- Create a new document, name the document and save it to a floppy disk, hard disk, or network folder (C)
- Use help functions (C)
- Properly close the application (M)
- Insert Words and sentences into a document (M)
- Delete text (M)
- Use the Undo command (C)
- Insert page breaks into a document (C)
- Change margins (C)
- Use spell Check (C)
- Use thesaurus (C)
- Use cut, copy and paste functions (C)
- Use print preview (C)
- Print a document (C)
- Apply bold, italic and underline styles (C)
- Change font types and sizes (M)
- Change line spacing (C)
- Change horizontal alignment of text (justification & tabs) (C)

Spreadsheets

Students will be able to:

- Open a spreadsheet program (M)
- Locate and open an existing document, make changes (edit) and save the document (C)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (C)
- Use the help functions (C)
- Properly close the application (C)
- Insert text into a cell (C)
- Change cell alignment (C)
- Change cell style and color (C)
- Insert simple formulas (C)
- Cut, copy and paste between cells (C)
- Use the undo command (C)

- Use simple cell formatting (currency, date, percent, etc.) (C)
- Delete cell content (C)
- Insert and delete rows or columns (C)
- Modify column and row width/height (C)
- Understand simple cell referencing (B4, E11, etc.) (C)
- Use spell check in a spreadsheet (C)
- Use print preview (C)
- Print a document (C)
- Create a chart/graph from entered data (C)
- Use bold, italic and underline styles (C)
- Change font types and sizes (C)

Multimedia Presentations

Students will be able to:

- Open a multimedia presentation program (PowerPoint) (M)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (C)
- Locate and open an existing document, make changes (edit) and save the document (C)
- Properly close the application (M)
- Use the help function (C)
- Use the undo command (C)
- Speak loudly and clearly during presentation (C)
- Add text and text boxes to slides (C)
- Incorporate animation into a slide (C)
- Use sounds with animation (C)
- Import graphics from another application (C)
- Import pictures from the Internet (C)
- Add background color/scheme/design (C)
- Modify or replace a scheme/design (C)
- Change font types, sizes and colors (C)
- Use bold, italic and underline styles (C)
- Change line spacing (C)
- Change alignment of text (C)
- Use transitions and builds (C)

Research and the Internet

Students will be able to:

- Use a variety of search engines (C)
- Find credible sources and distinguish same (C)
- Properly cite sources (C)
- Use a variety of CD-ROM based resources (C)
- Open and properly close a Web-browsing application (M)
- Use keyword searches (C)
- Download a picture (C)
- Enter and navigate to a desired URL (C)
- Open a hyperlink or image link and return to original page (C)
- Print information from a web page (C)

Devices used by Grade 6 teachers:

Laptops
white board/ projection camera
document camera
computer lab/ STEM lab
iPad for special needs

Technology utilization within content areas (not an exhaustive list of resources):

- Math: many resources, Promethean board
- Collections specific features: student book
- Additional ELA resources: Promethean board, Elmo; Read Live: Fluency Practice and non-fiction text; Learning Ally- reads books aloud to students with print disabilities
- Social Studies: web 2.0 applications: Prezi, Google Earth, Linoit, web music applications, web video (YouTube, School Tube)
- Science: Promethean, projectors
- SEL/ Advisory: many resources
- Project Lead the Way: many resources
- Specials: Music Ace 2 program, noteflight.com- music composition; online assessment tools (Socrative, Kahoot, exit slip) for pre and post assessment along with several websites and Blendspace for webquests

Technology Skills and Utilization Grade 7

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 7: (I= introduced, C= continued, M= mastery) **Please highlight the bullets below that you cover in your instructional area.

Keyboarding

Students will be able to:

- Type 20 words per minute (C)
- Use home row techniques (C)

Word Processing

Students will be able to:

- Open a word processing program (M)
- Locate and open an existing document, make changes (edit), and save the document (M)
- Create a new document, name the document and save it to a floppy disk, hard disk, or network folder (M)
- Use help functions (C)
- Properly close the application (M)
- Insert Words and sentences into a document (M)
- Delete text (M)
- Use the Undo command (C)
- Insert page breaks into a document (C)
- Change margins (C)
- Use spell Check (M)
- Use thesaurus (C)
- Use cut, copy and paste functions (C)
- Use print preview (M)
- Print a document (M)
- Apply bold, italic and underline styles (M)
- Change font types and sizes (M)
- Change line spacing (C)
- Change horizontal alignment of text (justification & tabs) (C)

Spreadsheets

Students will be able to:

- Open a spreadsheet program (M)
- Locate and open an existing document, make changes (edit) and save the document (M)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (C)
- Use the help functions (C)
- Properly close the application (M)
- Insert text into a cell (M)
- Change cell alignment (C)
- Change cell style and color (C)
- Insert simple formulas (C)
- Cut, copy and paste between cells (C)
- Use the undo command (C)

- Use simple cell formatting (currency, date, percent, etc.) (M)
- Delete cell content (M)
- Insert and delete rows or columns (M)
- Modify column and row width/height (M)
- Understand simple cell referencing (B4, E11, etc.) (M)
- Use spell check in a spreadsheet (M)
- Use print preview (M)
- Print a document (M)
- Create a chart/graph from entered data (M)
- Use bold, italic and underline styles (M)
- Change font types and sizes (M)

Multimedia Presentations

Students will be able to:

- Open a multimedia presentation program (PowerPoint) (M)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (M)
- Locate and open an existing document, make changes (edit) and save the document (M)
- Properly close the application (M)
- Use the help function (C)
- Use the undo command (C)
- Speak loudly and clearly during presentation (C)
- Add text and text boxes to slides (M)
- Incorporate animation into a slide (C)
- Use sounds with animation (C)
- Import graphics from another application (C)
- Import pictures from the Internet (C)
- Add background color/scheme/design (M)
- Modify or replace a scheme/design (C)
- Change font types, sizes and colors (M)
- Use bold, italic and underline styles (M)
- Change line spacing (C)
- Change alignment of text (C)
- Use transitions and builds (C)

Research and the Internet

Students will be able to:

- Use a variety of search engines (C)
- Find credible sources and distinguish same (C)
- Properly cite sources (C)
- Use a variety of CD-ROM based resources (C)
- Open and properly close a Web-browsing application (M)
- Use keyword searches (C)
- Download a picture (M)
- Enter and navigate to a desired URL (M)
- Open a hyperlink or image link and return to original page (M)
- Print information from a web page (C)

Devices used by Grade 7 teachers:

Laptops
white board/ projection camera
document camera
computer lab
speakers

Technology utilization within content areas (not an exhaustive list of resources):

- Math: online book quizzes, Skyward, many websites for Common Core resources
- Collections specific features: dashboard
- Additional ELA resources: newsela.com, readworks.com, chompchomp.com, noredink.com
- Social Studies: web based resources
- Science: Promethean, projectors
- SEL/ Advisory: YouTube SEL clips
- Specials: soundation.com, prezzi.com, online music comp., multimedia presentations; introduce units of art history through PowerPoints of famous artists and previous works of art; online assessment tools (Socrative, Kahoot, exit slip) for pre and post assessment along with several websites and Blendspace for webquests

Technology Skills and Utilization Grade 8

The document on Share Point lists the following as the skills and concepts that will be covered in Grade 8: (I= introduced, C= continued, M= mastery) **Please highlight the bullets below that you cover in your instructional area.

Keyboarding

Students will be able to:

- Type 20 words per minute (M)
- Use home row techniques (M)

Word Processing

Students will be able to:

- Open a word processing program (M)
- Locate and open an existing document, make changes (edit), and save the document (M)
- Create a new document, name the document and save it to a floppy disk, hard disk, or network folder (M)
- Use help functions (M)
- Properly close the application (M)
- Insert Words and sentences into a document (M)
- Delete text (M)
- Use the Undo command (M)
- Insert page breaks into a document (M)
- Change margins (M)
- Use spell Check (M)
- Use thesaurus (M)
- Use cut, copy and paste functions (M)
- Use print preview (M)
- Print a document (M)
- Apply bold, italic and underline styles (M)
- Change font types and sizes (M)
- Change line spacing (M)
- Change horizontal alignment of text (justification & tabs) (M)

Spreadsheets

Students will be able to:

- Open a spreadsheet program (M)
- Locate and open an existing document, make changes (edit) and save the document (M)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (M)
- Use the help functions (M)
- Properly close the application (M)
- Insert text into a cell (M)
- Change cell alignment (M)
- Change cell style and color (M)
- Insert simple formulas (M)
- Cut, copy and paste between cells (M)
- Use the undo command (M)

- Use simple cell formatting (currency, date, percent, etc.) (M)
- Delete cell content (M)
- Insert and delete rows or columns (M)
- Modify column and row width/height (M)
- Understand simple cell referencing (B4, E11, etc.) (M)
- Use spell check in a spreadsheet (M)
- Use print preview (M)
- Print a document (M)
- Create a chart/graph from entered data (M)
- Use bold, italic and underline styles (M)
- Change font types and sizes (M)

Multimedia Presentations

Students will be able to:

- Open a multimedia presentation program (PowerPoint) (M)
- Create a new document, name the document and save it to a floppy disk, hard drive or network folder (M)
- Locate and open an existing document, make changes (edit) and save the document (M)
- Properly close the application (M)
- Use the help function (M)
- Use the undo command (M)
- Speak loudly and clearly during presentation (M)
- Add text and text boxes to slides (M)
- Incorporate animation into a slide (M)
- Use sounds with animation (M)
- Import graphics from another application (M)
- Import pictures from the Internet (M)
- Add background color/scheme/design (M)
- Modify or replace a scheme/design (M)
- Change font types, sizes and colors (M)
- Use bold, italic and underline styles (M)
- Change line spacing (M)
- Change alignment of text (M)
- Use transitions and builds (M)

Research and the Internet

Students will be able to:

- Use a variety of search engines (M)
- Find credible sources and distinguish same (M)
- Properly cite sources (M)
- Use a variety of CD-ROM based resources (M)
- Open and properly close a Web-browsing application (M)
- Use keyword searches (M)
- Download a picture (M)
- Enter and navigate to a desired URL (M)
- Open a hyperlink or image link and return to original page (M)
- Print information from a web page (M)

Devices used by Grade 8 teachers:

Laptops
white board/ projection camera
document camera
computer lab

Technology utilization within content areas (not an exhaustive list of resources):

- Math: many resources; laptops in math lab, we use IXL and the textbook quizzes, whiteboard/Promethean used to display notes and homework, will sometimes show video clips; computer lab- will take classes there to do the online practice quizzes with our book; reteach/practice math on the Promethean board
- Collections specific features: Collections dashboard
- Additional ELA resources: newsela, readworks.com, npr.com, noredink.com, chompchomp.com, PowerPoints, Gale, Brainpop, YouTube, My Big Campus, Outcome: research and writing
- Social Studies: web based resources
- Science: charting/graphing of data, research, multimedia presentations; many resources
- SEL/ Advisory: many resources
- Project Lead the Way: many resources
- Specials: introduce units and art history through PowerPoints of famous artists and previous works of art
- Other: use technology to reinforce/reteach curriculum/skills

STAR and ISAT Data Analysis

2014

Overview of Assessment Report

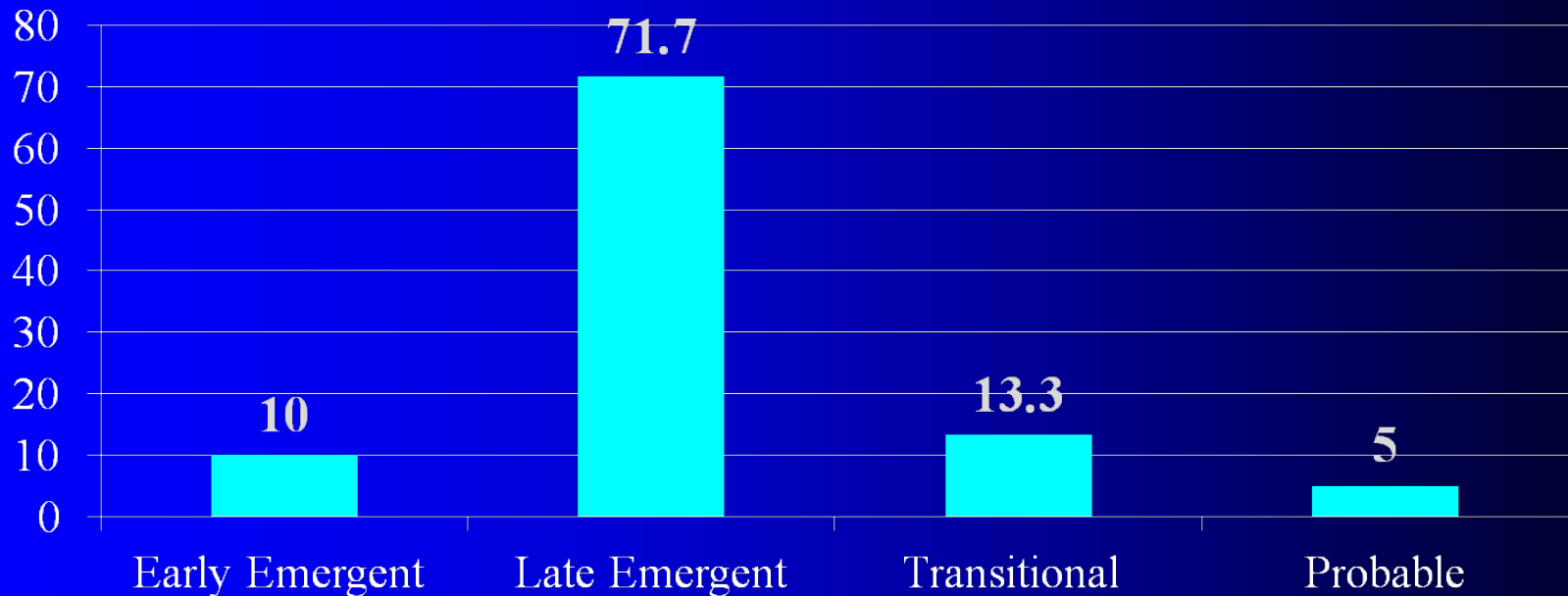
- First STAR benchmarking window in Fall 2014
- STAR has provided us with a baseline
- We will continue to monitor STAR data as additional data points are added
- ISAT longitudinal comparison data represents three different assessments
- Spring 2014 was the last ISAT testing period for Reading and Math
- Illinois will be administering the PARCC assessment to all students in grades 3-8 as a Performance Based Assessment in March of 2015 and an End of Year Assessment in May 2015
- It has not yet been determined how or when the PARCC results will be shared

STAR Data Analysis

2014

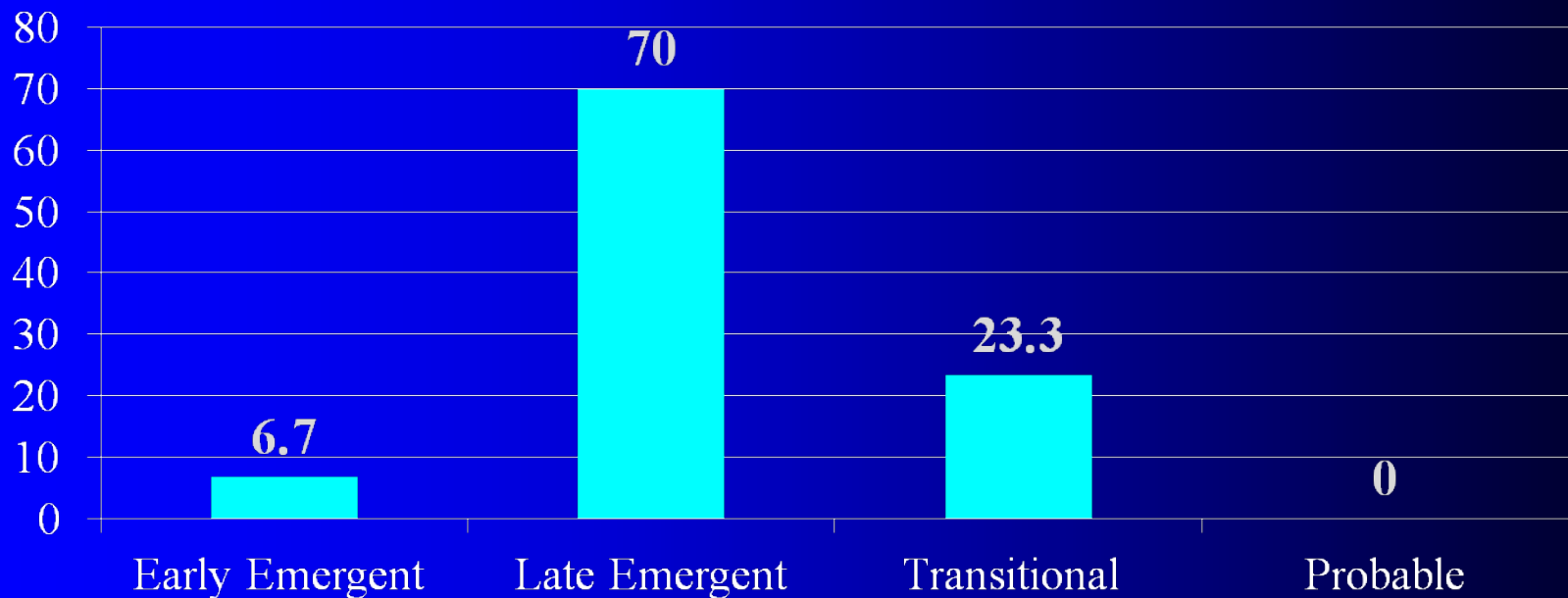
STAR Early Literacy Kindergarten Summary Fall 2014

percentage of the 60 assessed students that scored
within the scaled score range for this reader
classification



STAR Early Literacy Grade 1 Summary Fall 2014

percentage of the 30 assessed students that scored
within the scaled score range for this reader
classification



STAR NPR

Current 2nd-8th Graders

* and a portion of the Grade 1 students, but not the whole Grade 1 population

	1 st *	2nd	3rd	4th	5th	6th	7th	8th
Reading	68 <small>*59 students</small>	66	67	67	60	64	63	56
Math	73 <small>*80 students</small>	70	88	76	76	82	82	70

ISAT Data Analysis

2014

Changes for 2014

- New cut scores (continued from 2013)
- New assessment

New ISAT Cut Scores in 2013

Illinois State Board of Education raised the cut scores to better align with the new Common Core State Standards

Grade 3 Reading

Year	Academic Warning	Below	Meets	Exceeds
2012	120-155	156-190	191-226	227-329
2013	120-159	160-206	207-235	236-329

New ISAT Cut Scores in 2013

Illinois State Board of Education raised the cut scores to better align with the new Common Core State Standards

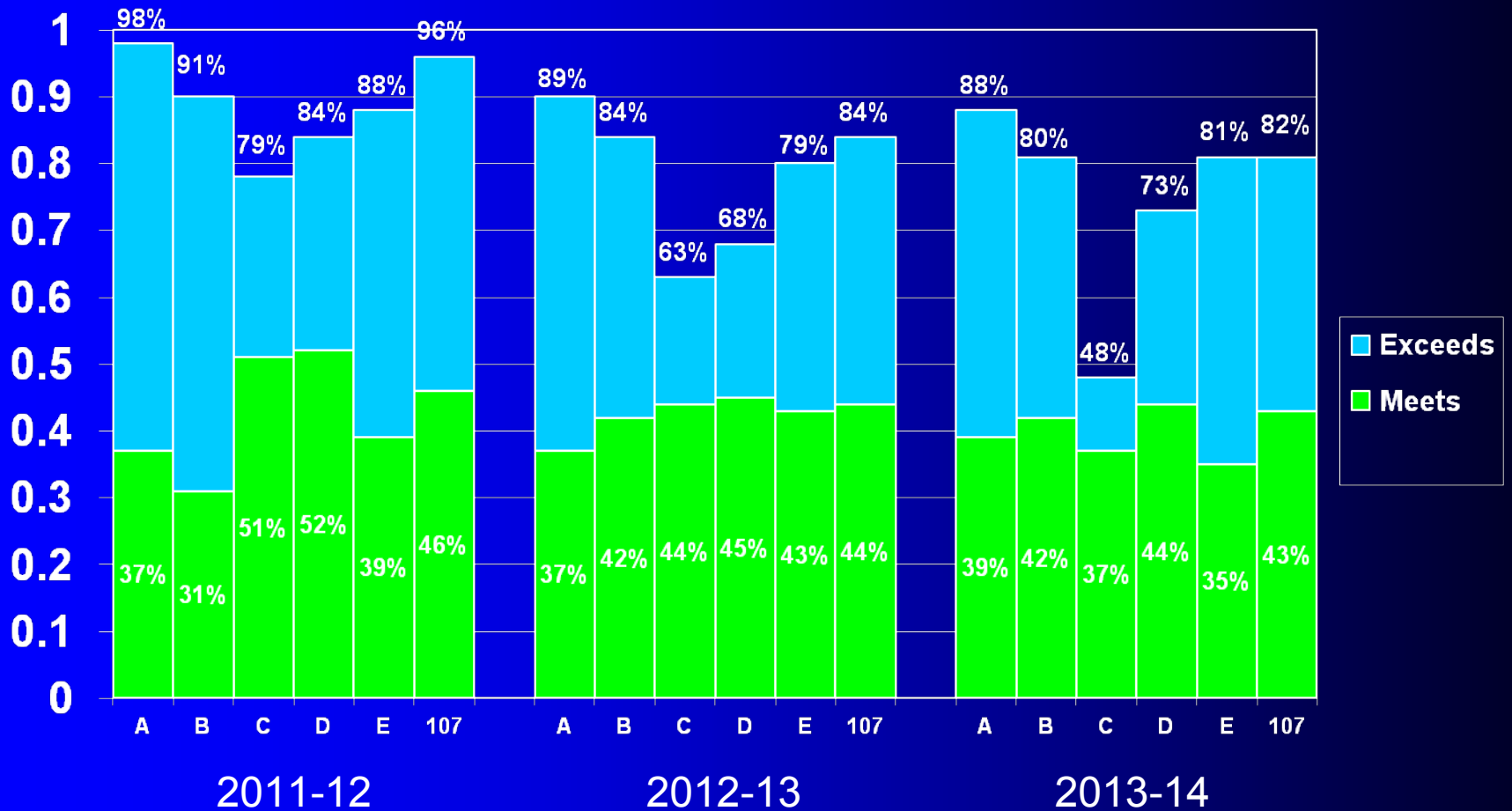
Grade 3 Math

Year	Academic Warning	Below	Meets	Exceeds
2012	120-162	163-183	184-223	224-341
2013	120-172	173-213	214-254	255-341

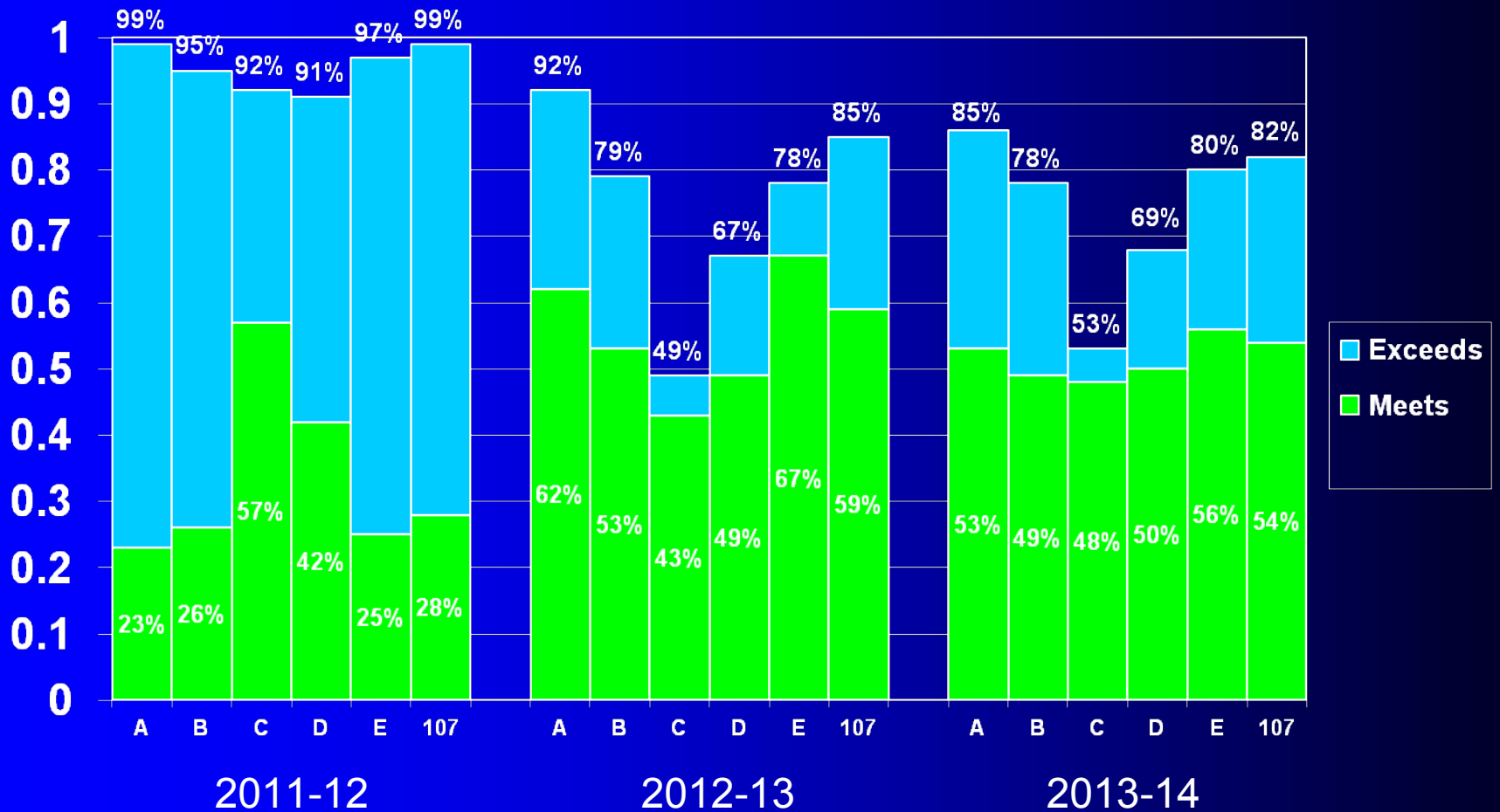
Common Core Testing

- 2013 ISAT contained Common Core items (20%) as well as Illinois State Standard items
- 2014 ISAT was fully aligned to the Common Core Standards
- 2015 ISAT will be replaced by PARCC

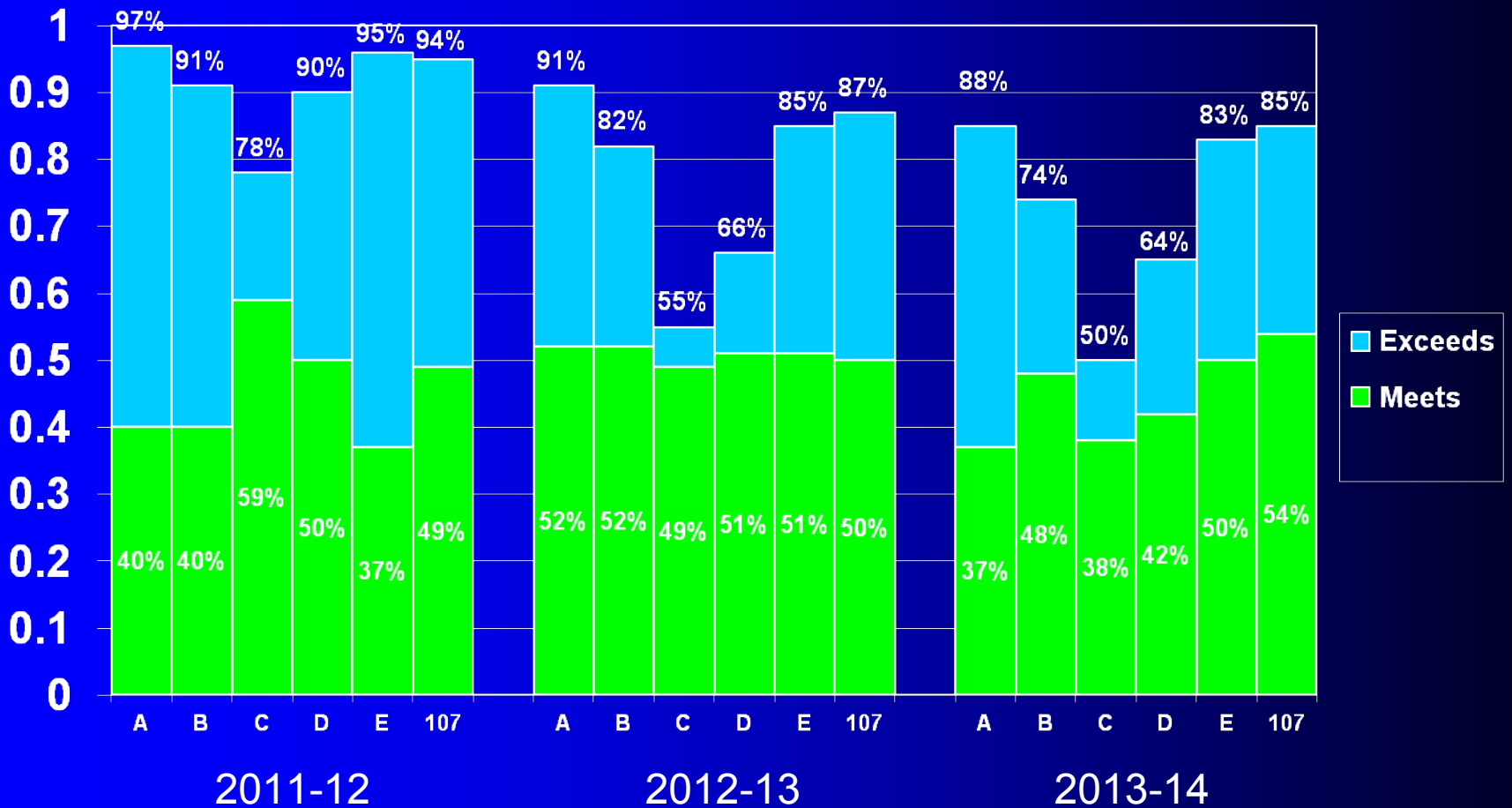
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Third Grade Reading



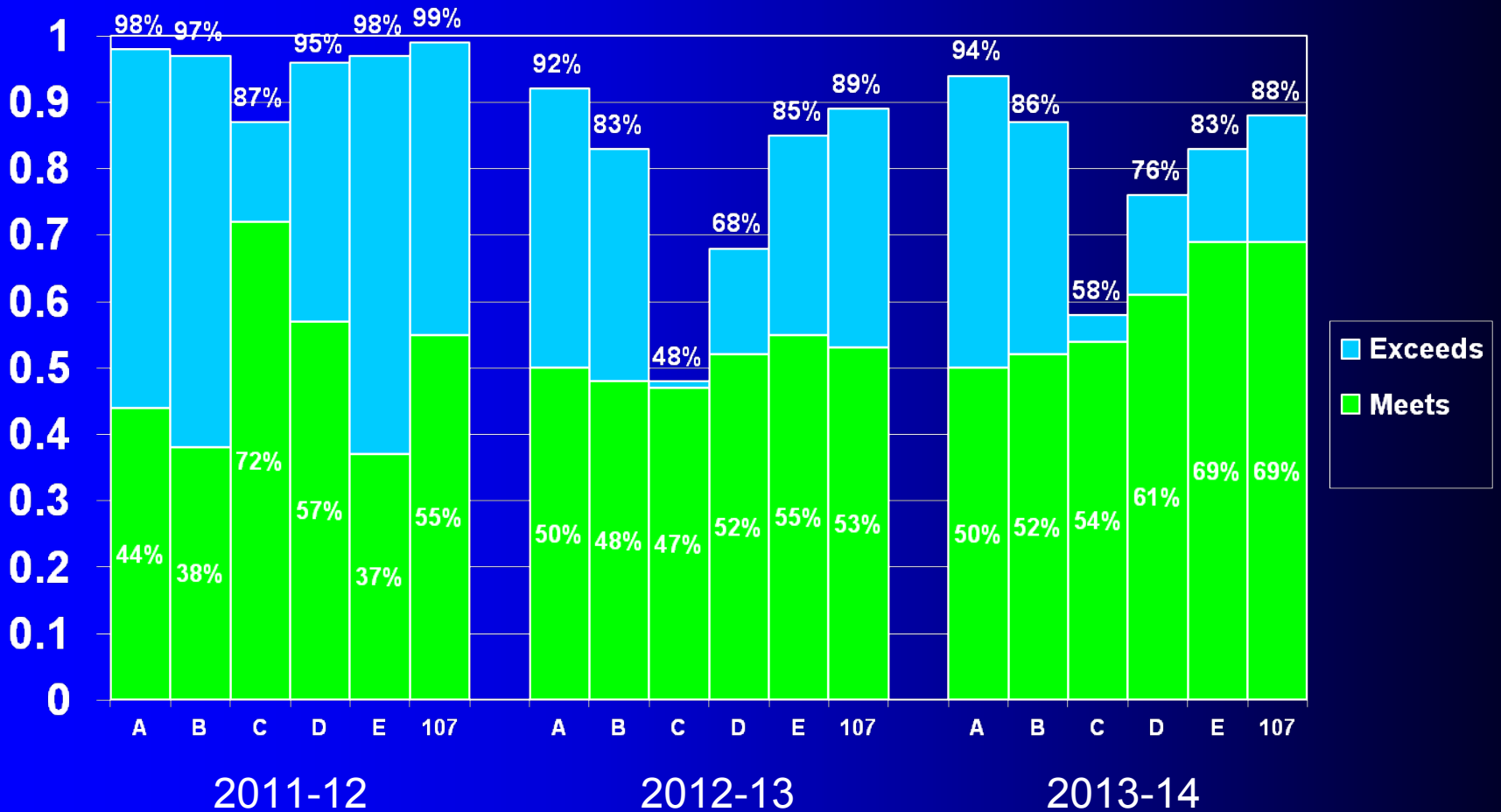
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Third Grade Math



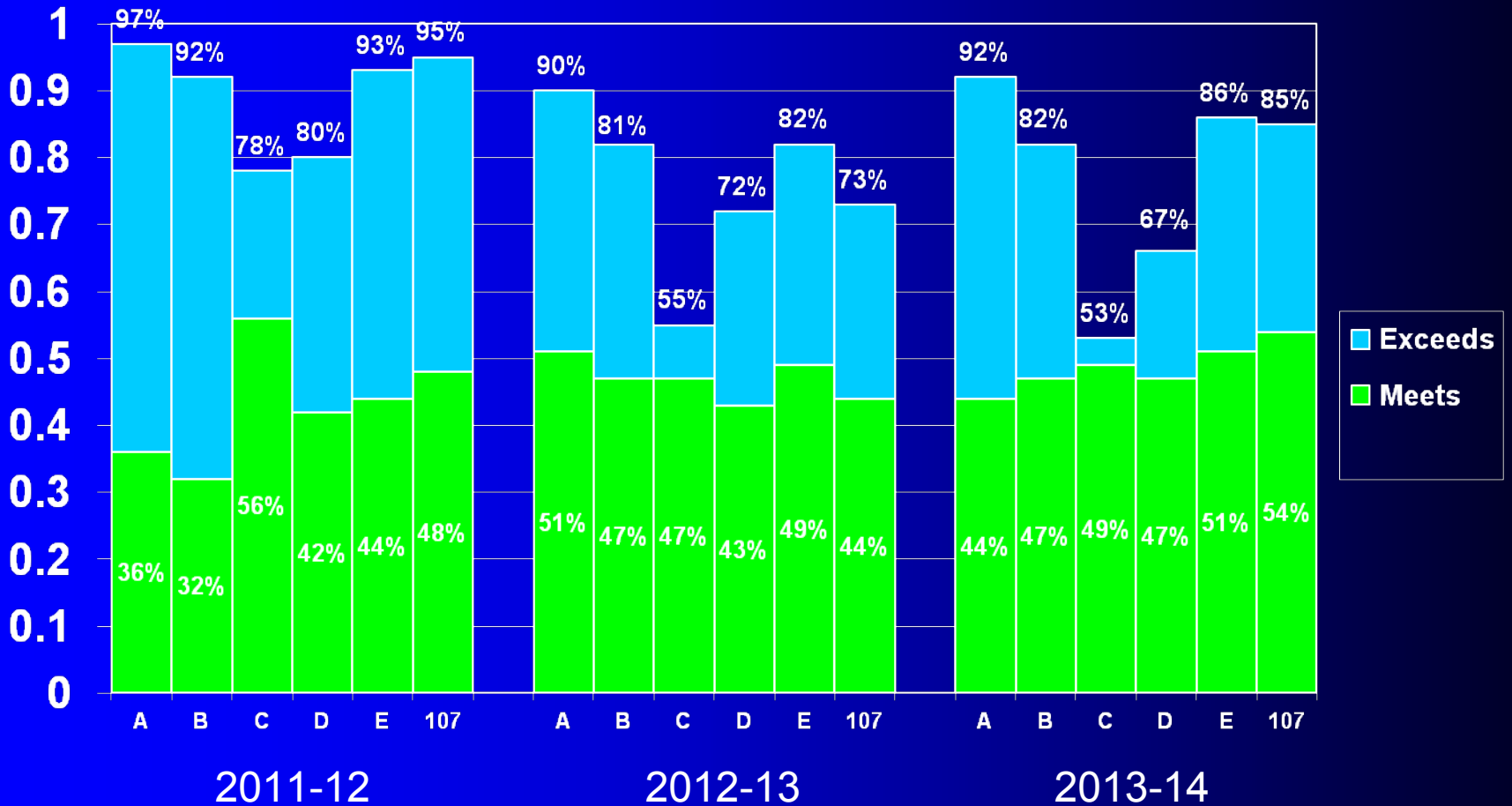
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Fourth Grade Reading



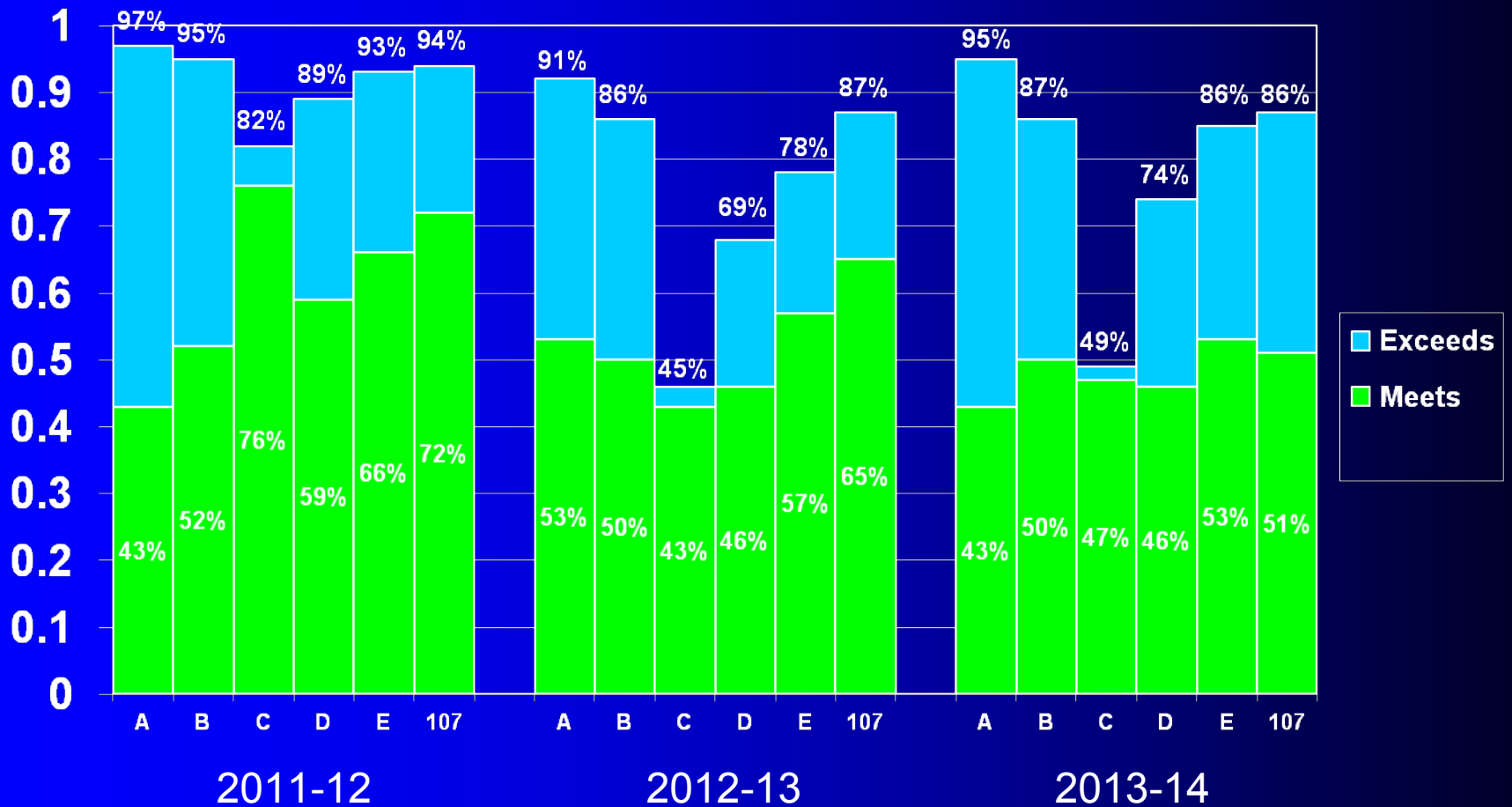
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Fourth Grade Math



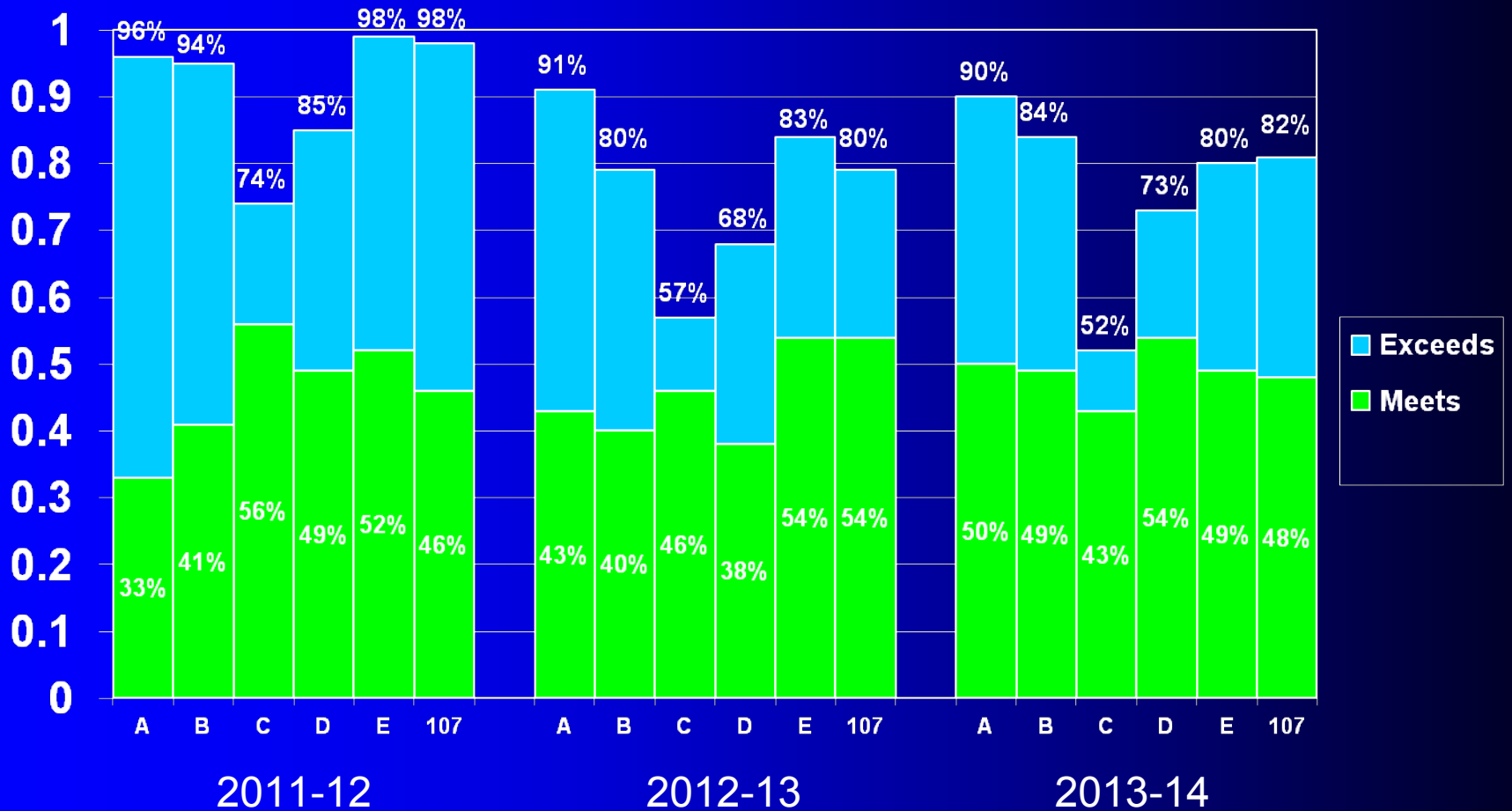
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Fifth Grade Reading



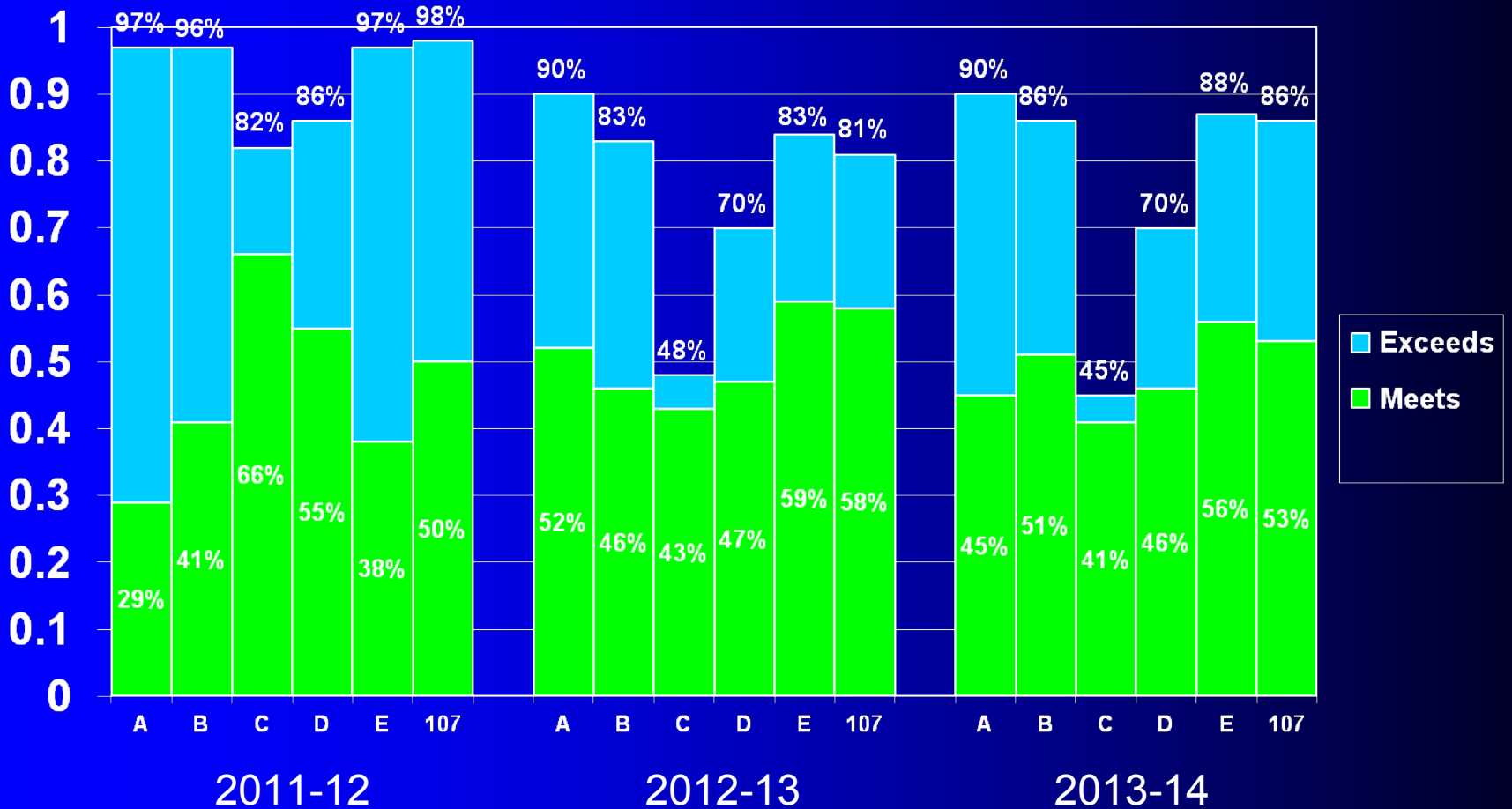
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Fifth Grade Math



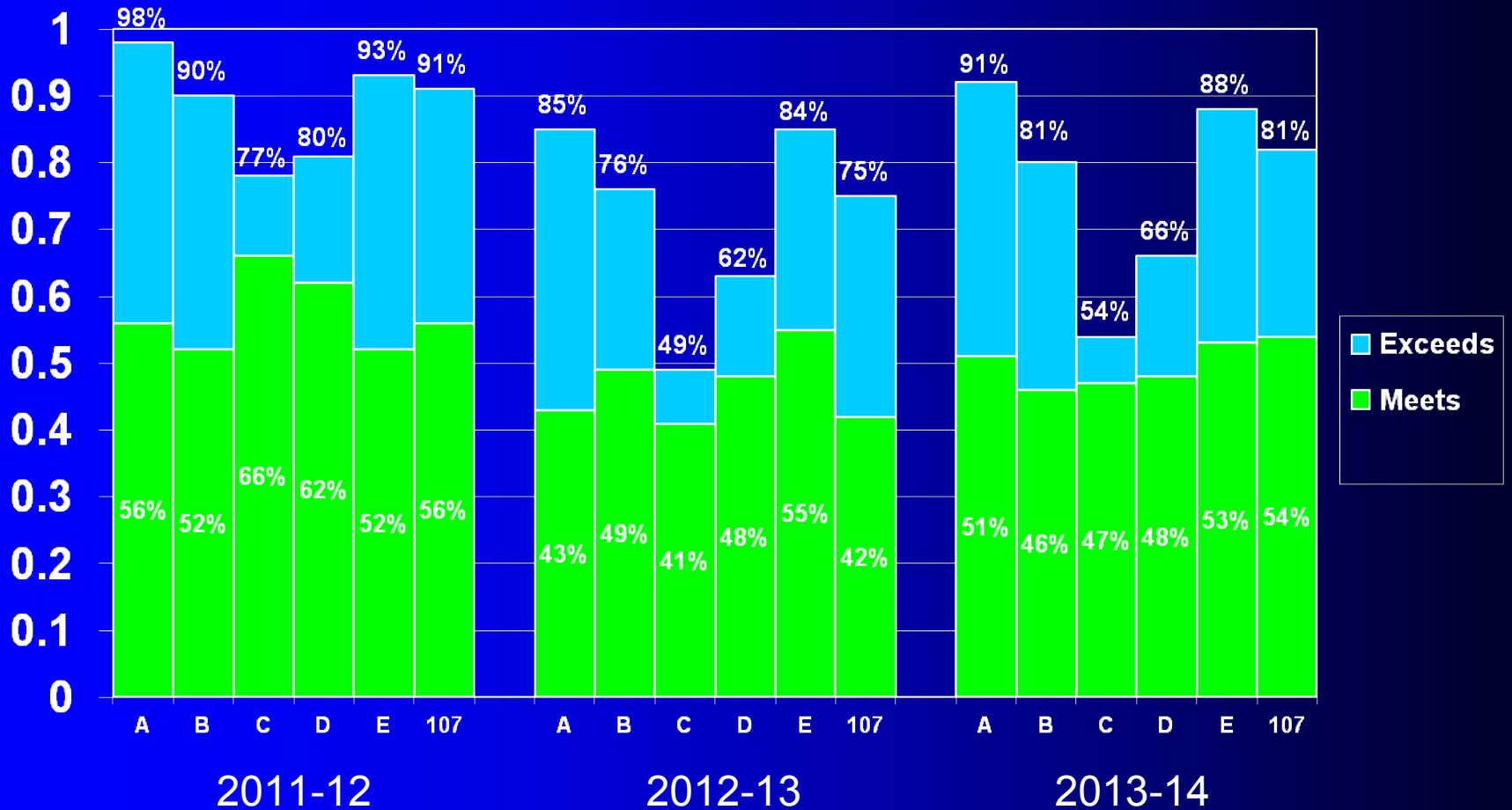
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Sixth Grade Reading



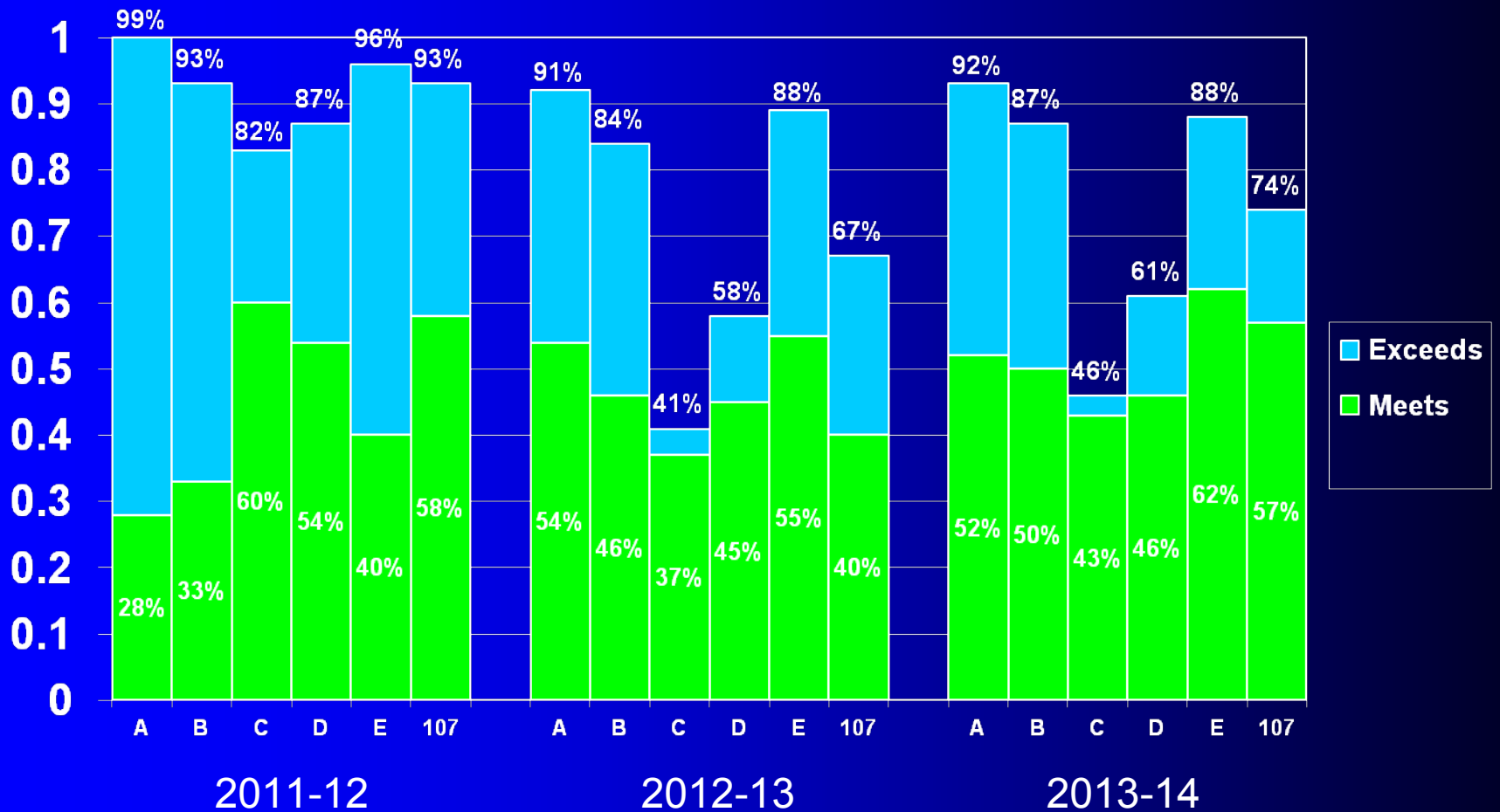
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Sixth Grade Math



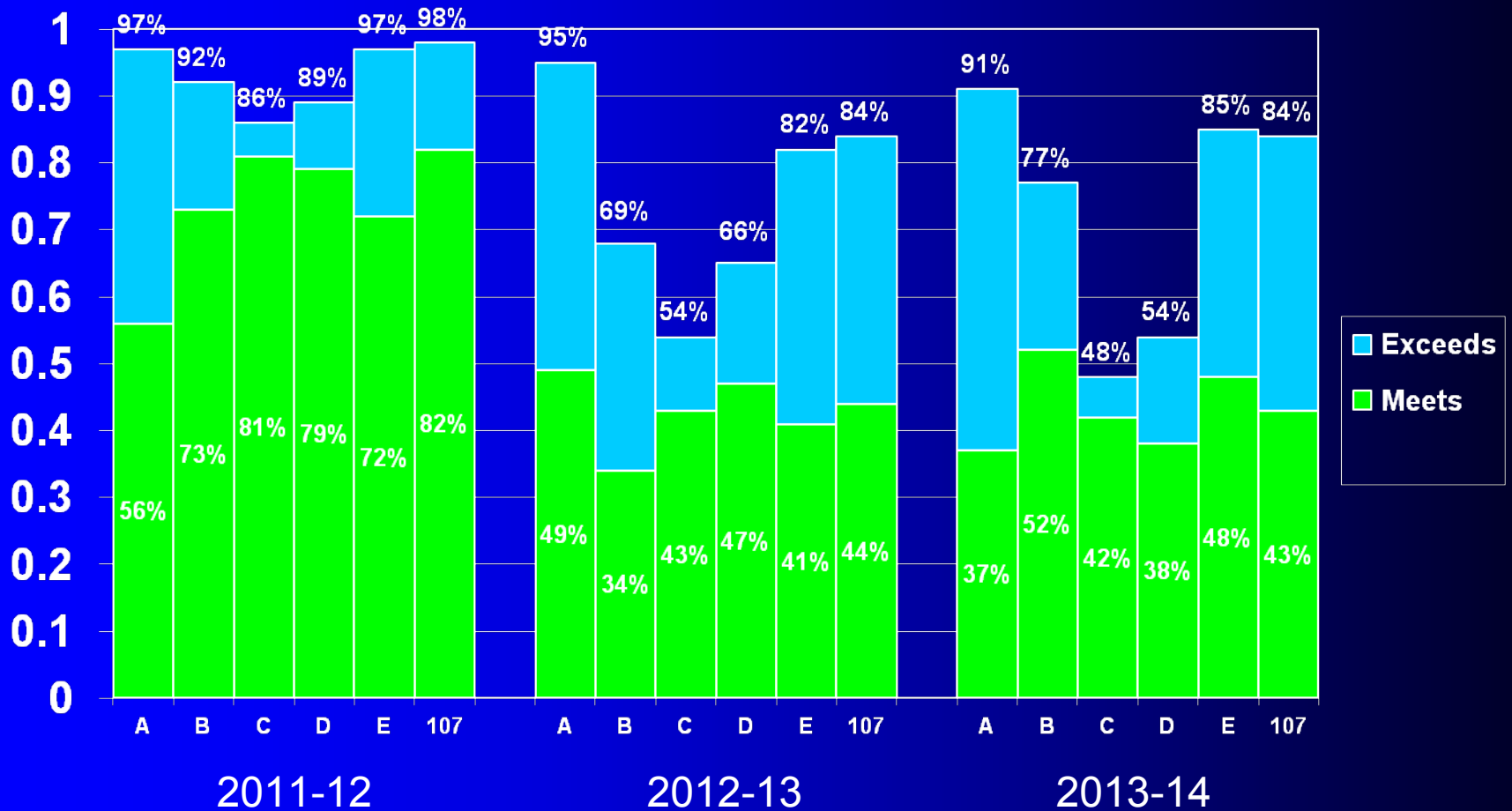
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Seventh Grade Reading



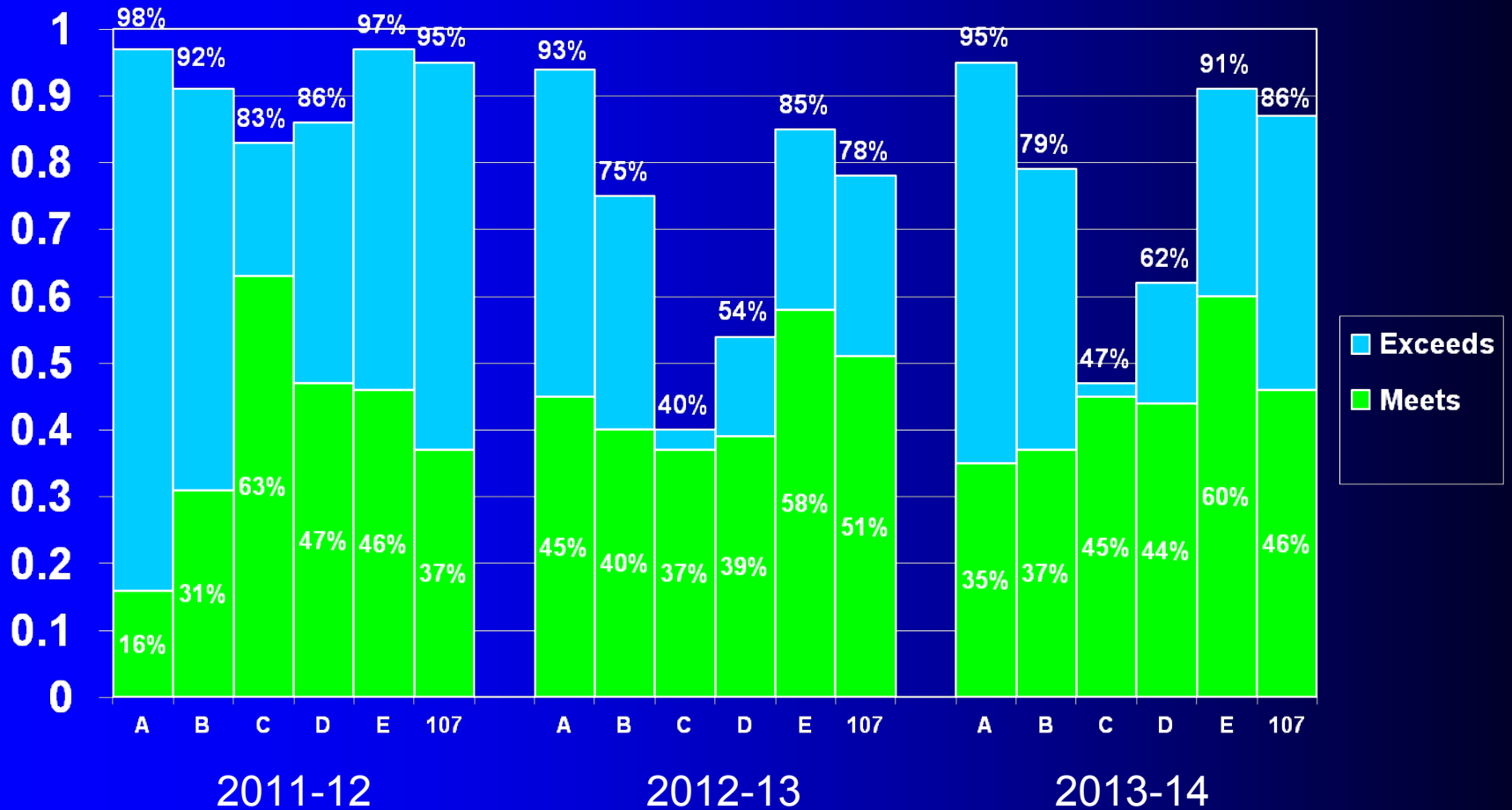
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Seventh Grade Math



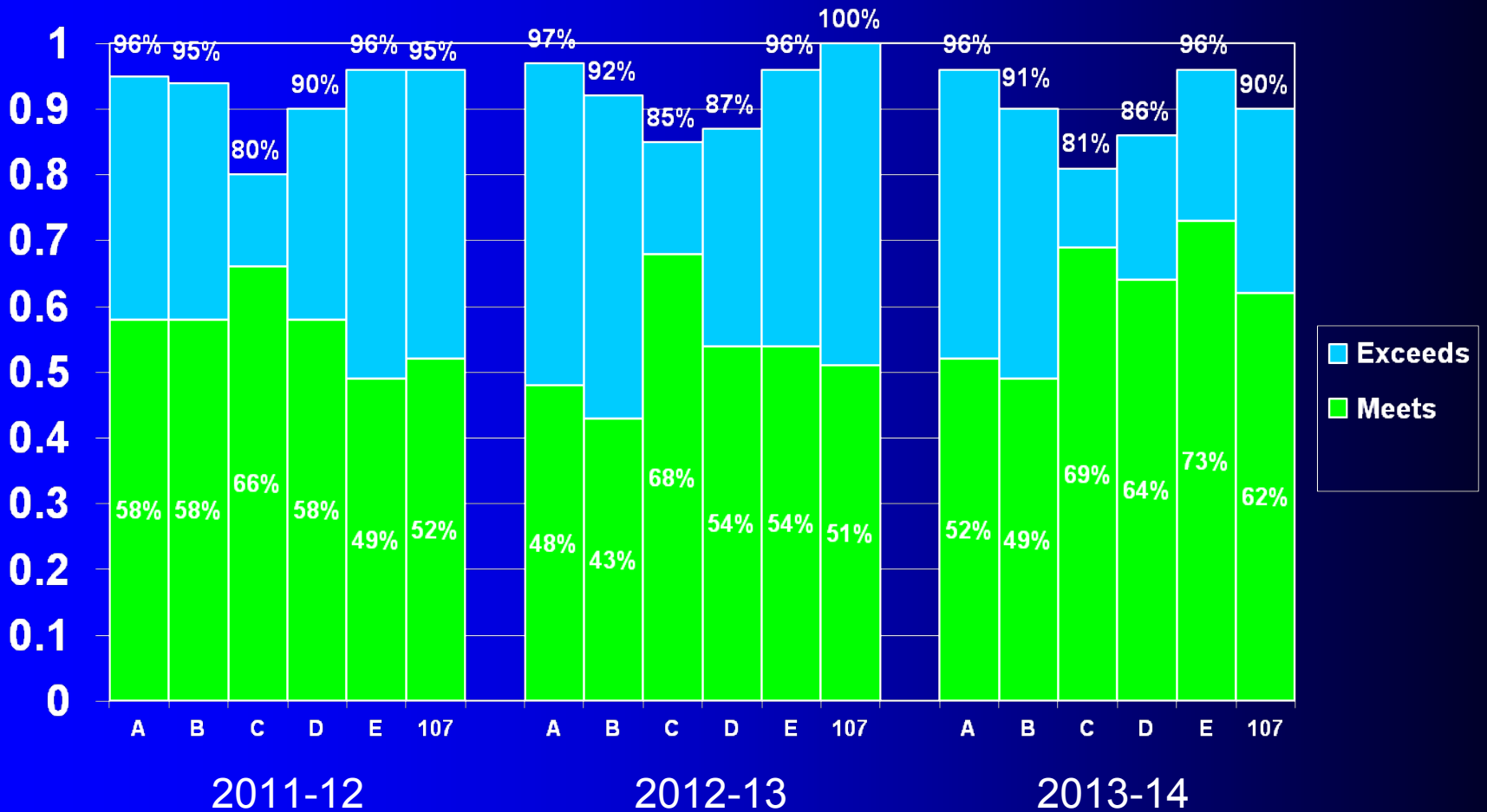
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Eighth Grade Reading



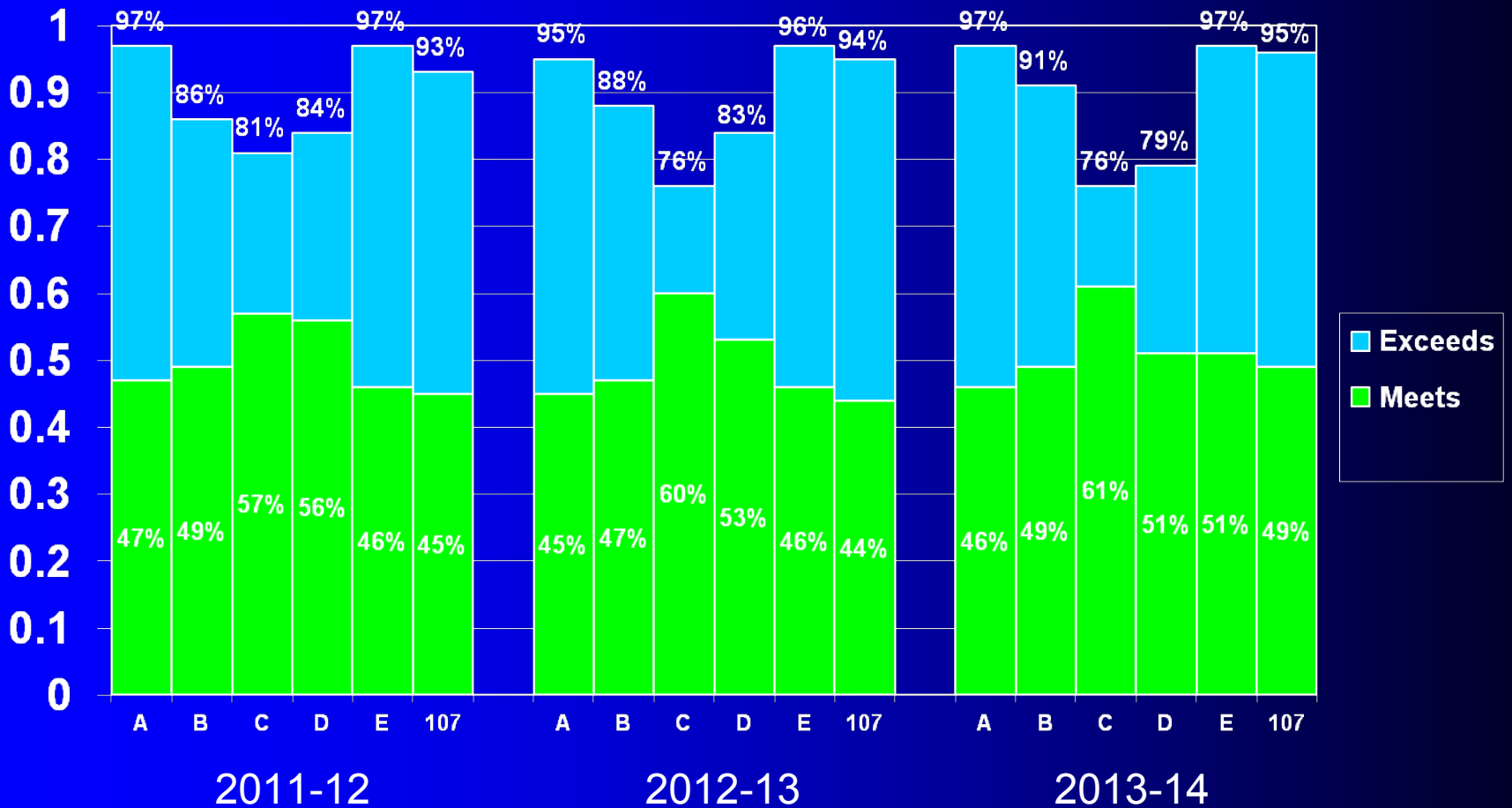
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Eighth Grade Math



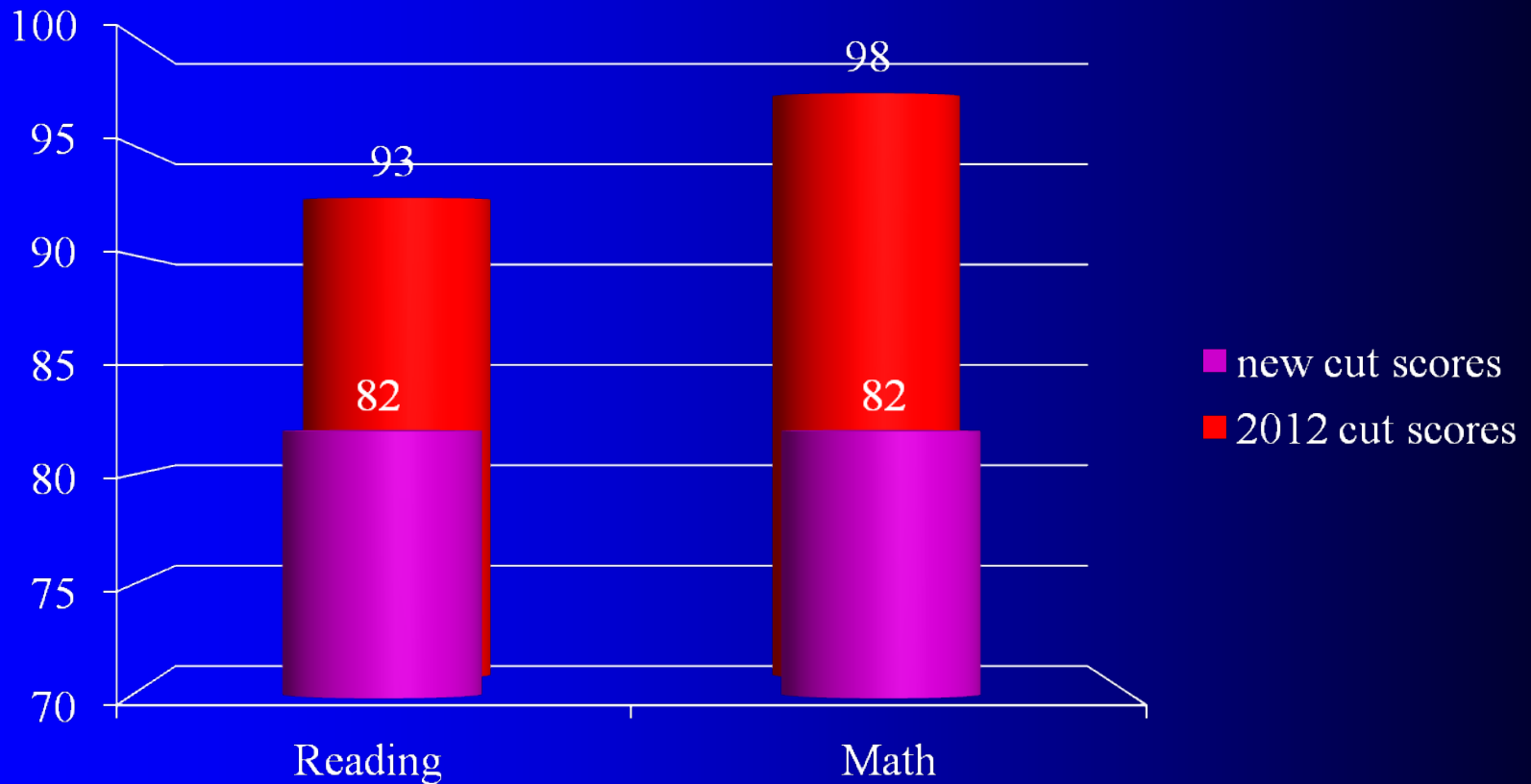
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Fourth Grade Science



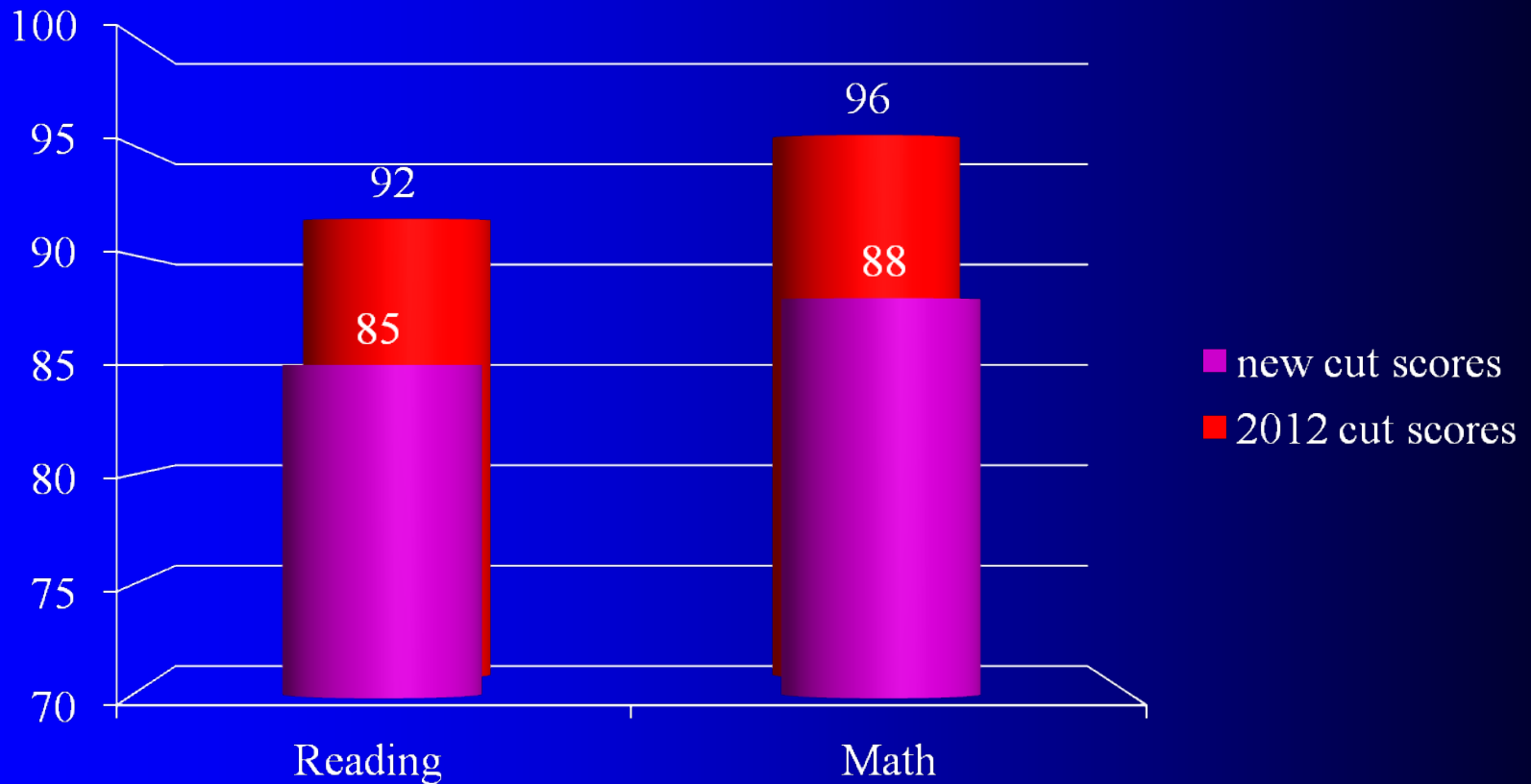
Comparison of Lyons Township Associate Schools ISAT Scores – Meets and Exceeds % Seventh Grade Science



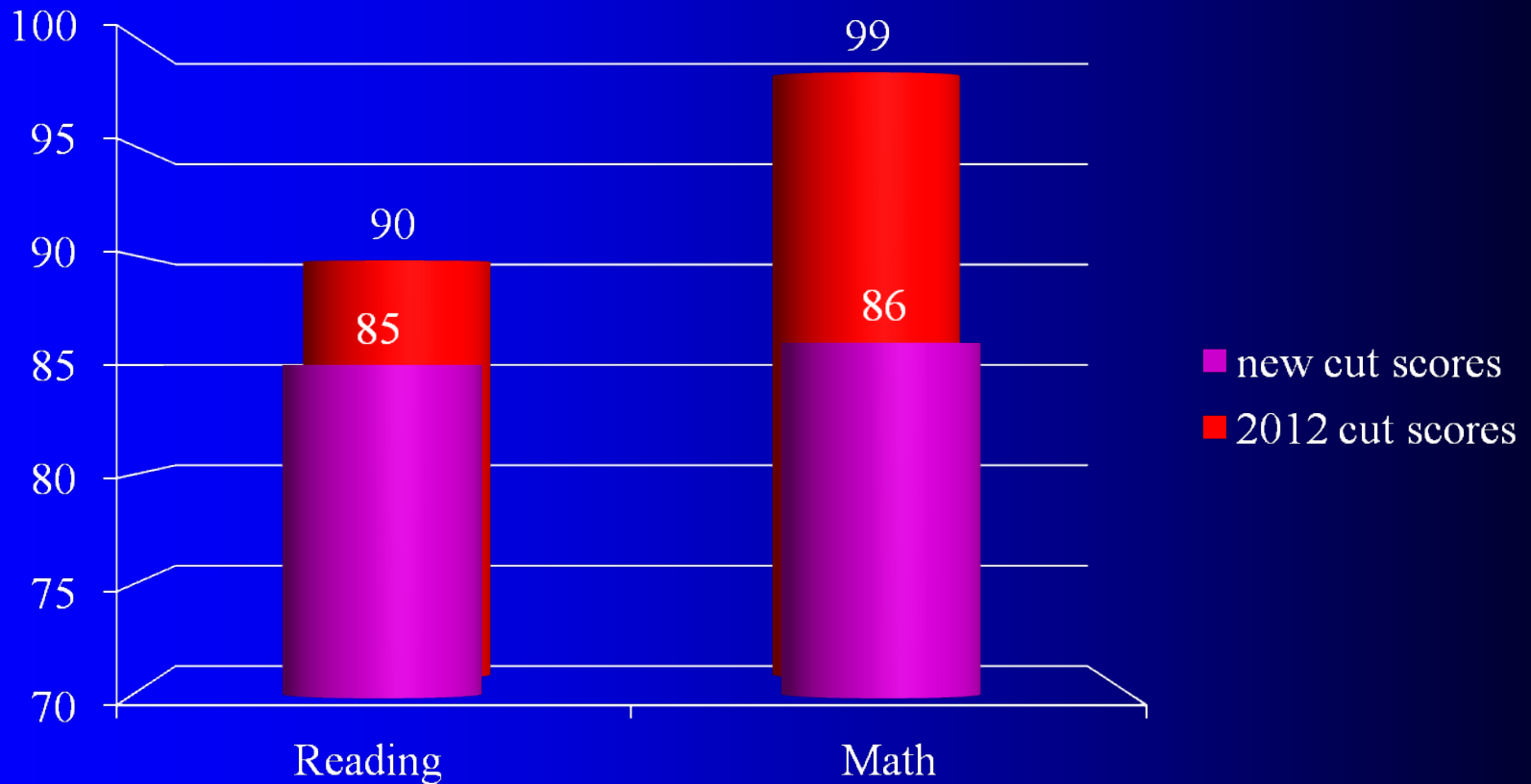
Grade 3 percentage of meets and exceeds comparing the current cut scores and those of 2012



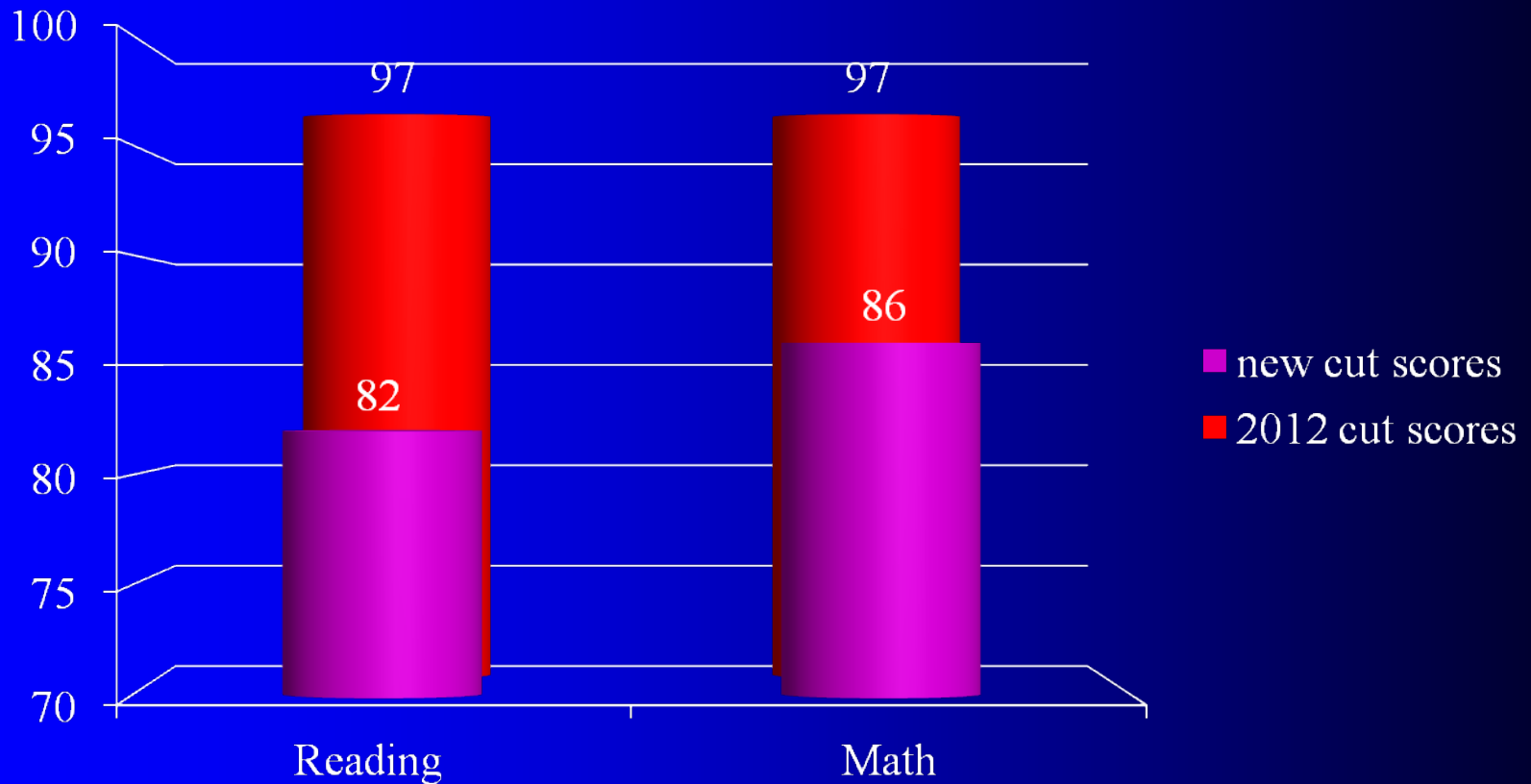
Grade 4 percentage of meets and exceeds comparing the current cut scores and those of 2012



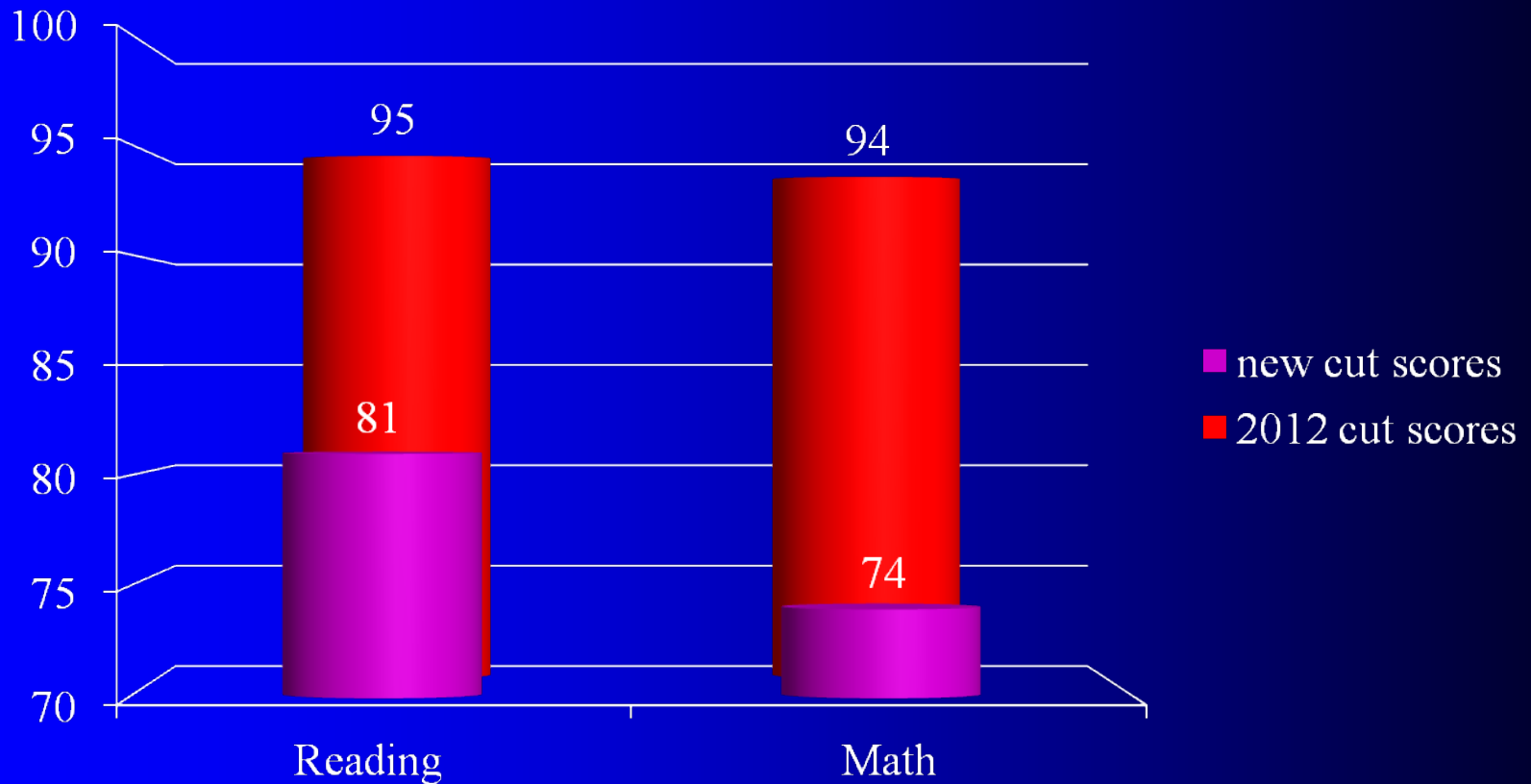
Grade 5 percentage of meets and exceeds comparing the current cut scores and those of 2012



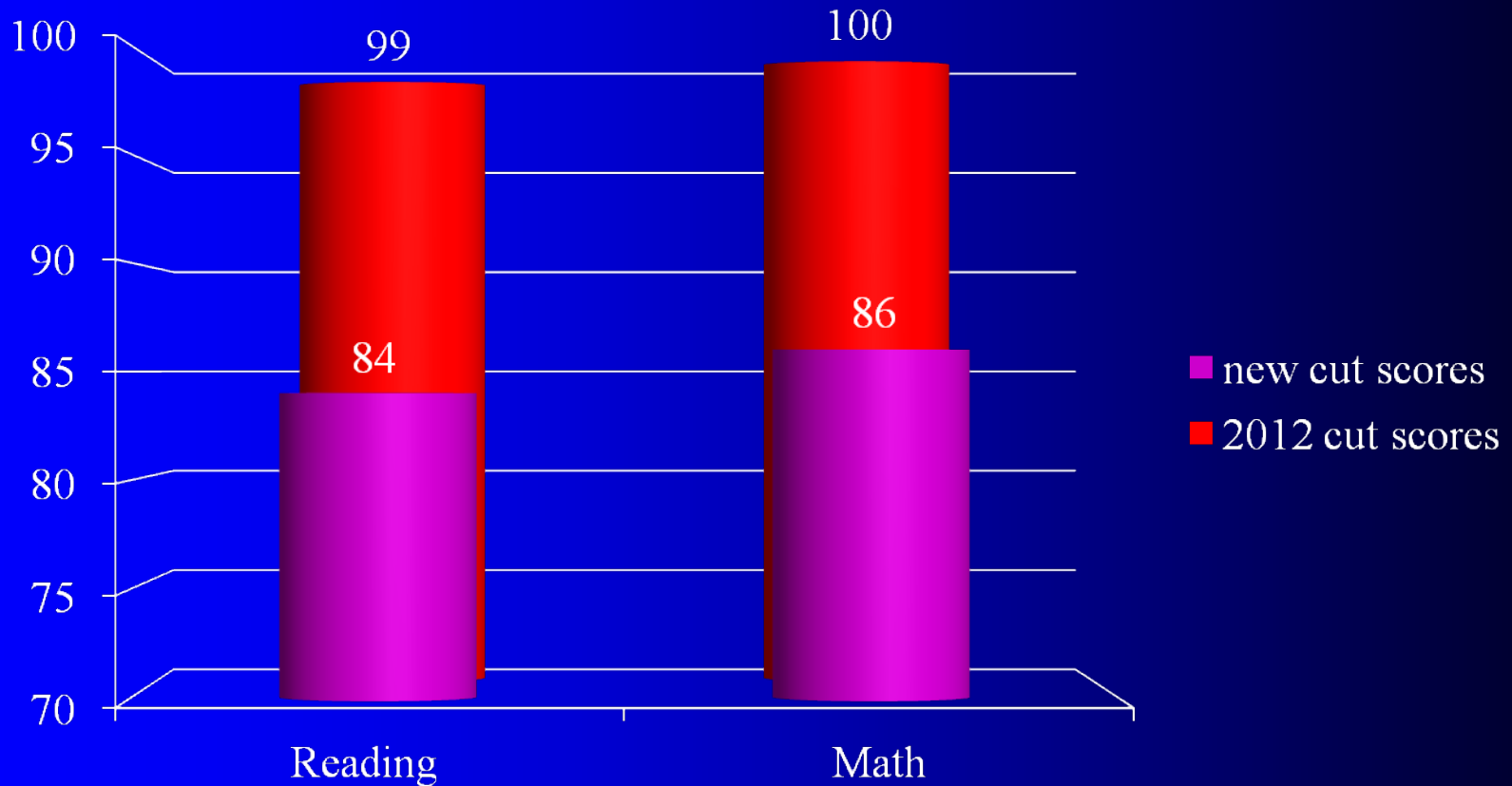
Grade 6 percentage of meets and exceeds comparing the current cut scores and those of 2012



Grade 7 percentage of meets and exceeds comparing the current cut scores and those of 2012



Grade 8 percentage of meets and exceeds comparing the current cut scores and those of 2012



Action Steps

- STAR Assessment(s) will be administered as a benchmarking tool three times per year to all students and data will be analyzed following each benchmarking period
- The STAR Assessment will be used as a progress monitoring tool for those students receiving interventions
- Continued training and support for teachers in the use of STAR report data
- Continued work with ELA and Math consultants provides consistent progress toward preparing students for the PARCC

The background is a dark blue gradient. A thin, light blue curved line starts from the top left and curves towards the center. A larger, light blue shape, resembling a quarter-circle or a wedge, is positioned in the lower right quadrant, partially overlapping the curved line.

Questions?

To: Dr. Mark Fredisdorf
From: John A. Glimco
RE: Staffing Request
Math/Science Support
Grade 5
Date: November 10, 2014

I am recommending the addition of a full-time aide to assist with the 5th grade Math and Science classes.

In consultation with the instructors, additional support in the Math Classes would be welcomed to provide for additional direct assistance for the students due to the challenging Common Core Curriculum. Support for science classes would also be welcomed, specifically with lab activities.

The schedule for this position would be aligned to the 4 math/science periods and 2 math plus periods. The daily schedule will be coordinated with the math and science teachers, allowing for support in the science classes, as needed, for labs and class activities. A seventh period will be scheduled for additional daily support for the lunchroom and study hall/recess.

Specifically, the daily schedule would be:

Period 1	Math/Science
Period 2	Math Plus (additional alternating day math period)
Period 3	Math/Science
Period 4	Lunch
Period 5	Lunch/Study Hall Supervision
Period 6	Math/Science
Period 7	Math Plus
Period 8	Plan
Period 9	Math/Science

Future staffing for the 5th grade will continue to be evaluated. Anticipating growth, additional sections of Math, Science, and Spanish classes will be recommended for the upcoming school year to allow for at least 5 sections of each, aligning with the current sectioning in English/Language Arts and Social Studies.

To: Dr. Mark Fredisdorf
From: John A. Glimco
RE: Response to Class Size Parent Concern
Date: November 10, 2014

The Board of Education received a memo from a parent (Mary Rockrohr) addressing several concerns regarding the class sizes at the Middle School, specifically regarding the 5th Grade classes. The memo raises many issues, and concludes with questions for the Board to address regarding class size. I greatly appreciate the time spent by Mrs. Rockrohr to express these concerns, as well as the nature of these as well. I would like to do my best to provide some feedback regarding the issues raised to assist the Board in their response.

There is a misconception expressed throughout the letter that larger class sizes are preferred or planned for the future at the Middle School. In scheduling classes, a class size of 25 was utilized as a guide through the process, as it has been in past years. Class sizes above this number have occurred in previous years, based primarily of upon the composition of the class (number of on and above level students) and overall class size. There is no intent to increase class sizes, and current and future schedule will continue to work within the targets. However, classes surpassed this number in a few cases, as they have in past years.

The composition of the class and the level of the learners have a far greater impact on the pacing of instruction versus class size. However students in smaller class sizes do have an increased access to the instructor. If older, “stand and deliver” models of instruction are present in the classroom, opportunities for student presentations and individualized instruction do greatly increase in small classrooms. If instructors are effectively facilitating learning within our current class sizes, there should be no impact beyond the opportunities for one on one support.

The blocking of the English language Arts classes and Social Studies was done so at the request of the instructors to allow for fewer staff transitions for the students, providing for a “home base” for the 5th graders and easing the transition to the Middle School Schedule. This scheduling is not present in the 6th grade and will allow for greater flexibility for the upcoming year with this large class.

The additional math time has been highly valued by the instructors both at the 5th and 6th grade levels, allowing for greater instructional minutes and opportunities to provide individual supports to the students.

Many of the larger classes in the schedule do have an aide to support the specialized needs of the students present in them. This is purely based upon the needs of the students in the class, not a reflection of class size. A specific request for a classroom aide in the 5th Grade Math and Science Classes has been made to provide additional support to all students within these classrooms, specifically targeting math skills. Details regarding this request are included in the Board packet.

The issue of class size is somewhat misleading and greater detail is required to understand the numbers reported. The State Report Card utilizes the number of sections divided by the number of students and reports an average class size. Special education classes are excluded from this report, although included in others. We have 5 sections of English language Arts in the 5th grade, with an average class size of 20.2. With 4 sections of Math/Science, we have an average class size of 25.25. Calculations can be deceiving, with other variable to be considered. However, for this particular class, the recommendation for future scheduling will include additional sections in Math, Science, and Spanish to allow for greater balance and fluidity to the schedule.

I appreciate greatly the realization that it will be challenging to provide the Board with valid data concerning class size and student achievement. There are many factors to be considered, with the composition of the class and level of the learners being foremost. There is no comparable data to be utilized, with new assessments in these classes, new district and state assessments, different instructors, and in Spanish, Math, and ELA, new curriculum. With limited data to measure, we have been looking at student engagement and time on task in larger (above 25 students) and smaller classes. Additionally, we are looking at student grades in the core subjects, comparing performance in grade 4 vs. grade 5 of individual students. We are also looking at behavioral data to see if there is an increase in infractions within the larger classes.

Although it is not my position to respond for the Board to the posed questions, I would not recommend a hard and fast limit to class sizes. Such limits could lead to greater scheduling challenges, especially as students enroll through the course of the year. I do recommend the class size of 25 continue to serve as a guideline for future scheduling, with the goal of equal distribution of students, when possible.

To best meet the needs of the students and community, I will be working closely with the provided supports from our class scheduling system, Skyward, scheduling specific additional support, as needed. We will be starting this process shortly in order to be able to early address staffing needs and scheduling challenges. We have many unique elements on our schedule to address, including: special education ratios/smaller class sizes; single offering classes (labs), alternating Math/Spanish, ELA blocks, Above Level/On Level, RtI, multi-grade level instructors. One of the greatest benefits as well as challenges to our School District is our size.

We accomplished a great deal this year with our schedule to address the needs of our students, including: the English Language Arts blocks, increased Math in grades 5 and 6, RtI and balanced distribution of students with specialized needs. As it should be, it is my hope to always seek to better to address the needs of our students and staff alike. Working together, we will continue to strive to best provide for our students to assure a quality and equitable education for all.

To: Dr. Mark Fredisdorf
From: John A Glimco
RE: Request from the School Board
Class Size and Student Achievement at Pleasantdale Middle School
Date: November 12, 2014

At the October 2014 Board Meeting, the request was made for data to demonstrate that the larger class sizes at the Middle School were not impacting student achievement and growth. The issues initiated from concerns with 5th Grade Classes, in which there are classes of 30 students in Above Level Math, Science, and Spanish (all same students), and extended to other grade levels in which larger classes were expressed to be of equal concern.

Scheduling at the Middle School has traditionally been based on using an enrollment guideline of 25 students as a targeted classroom maximum in core curriculum, for purposes of the electronic scheduler (Skyward). That being said, there have been many classes over 25 students in past years at the middle school, as well as ranges in class size due to the unique needs of the students, the learning level of students, and instructors' schedules/availability. However, for the purpose of this report, larger classes will be identified as those exceeding 25 students.

There are 194 course sections at Pleasantdale Middle School, with the literature and composition classes being counted together as one block course. Of these classes, 19 courses have class sizes over 25, excluding Physical Education. Furthermore, of these 19 courses, 13 have at least one additional adult in the class, either as an instructional aide or co-instructor.

There are many challenges to this task. Historically, class size has been examined through countless studies, with limited consistent outcomes and many contrasting findings. In a recent published article in District Administrator, the author Luerene Johnson well captures some of the challenges with the research through the following findings:

- Class size reductions seem to be most effective in the early grades, specifically kindergarten and first grade (Whitehurst & Chingos, 2011). Focusing class size reduction efforts on these grades, then, may be more likely to affect student learning positively than reducing class size in other grades.
- Students with less effective teachers will likely benefit from having reduced class size. The learning in classrooms with more effective teachers is less impacted by class size (Whitehurst & Chingos, 2011). Providing smaller classes for less experienced teachers as they develop their teaching skills, therefore, may provide a better educational experience for students in these classrooms.
- Teachers like having small classes. Studies that report on teachers' attitudes about small classes have found very positive responses from educators. Teachers believed they cover more content in greater depth and have fewer discipline problems with small classes, though the data often did not support such beliefs (Hattie, 2005). Studies also indicate that teachers with smaller classes report less stress (Hattie).

Articles on Class Size are readily available. Three articles are referenced and included on the state School Report Card in the average class size section. In general, the data is inconclusive, with the exception of findings regarding class size in the early elementary grades, and in regard to low socio-economic, low performing students.

It is a great challenge to identify valid research locally within this time frame to demonstrate the impact, if any, on class size at the Middle School with these classes (above 25 students). Besides the relatively short time frame of this school year, there is a lack of comparable historical data to measure that truly aligns to be considered valid. In addition, learning resources, state and local assessments, and the nature of the individual learners are all new variables. Comparisons to the previous classes and students would not be valid without a clear alignment to all other variables.

To respond to the task, we identified those factors that we could measure, with some, yet limited reliability. Three areas were studied: Student classroom behavior infractions, comparing students in the current 5th grade to data from the past year of the same students; grade performance in core classes at the 5th grade in Term 1, based on class size; time on task studies conducted this year contrasting larger classes (greater than 25 students) to smaller sections of same level instruction.

Student Classroom Behaviors

Student infractions of the current 5th grade were studied, comparing the first term (trimester) of 2013 infractions (referrals) to the current year.

In Term 1, 2013, there were 4 Level II offences recorded for the 4th grade (current 5th grade students.)

In Term 1, 2014, there were 4 Level II offences reported by the same class, the current 5th grade. Of these offences, 2 occurred in the locker room, one in the lunch room, one in the hallway. Additionally, there have been 13 Level I offences reported. Only 5 of these offences occurred in the classroom setting, with 2 students with 2 offences each.

Student Grades

Multiple approaches were considered in utilizing student grades for the purpose of this study. Comparing each individual student's grades earned in Term 1 this year in comparison to Term 1 the previous year was initially considered, yet ruled out due to the many other variables that exist in such a study, including different instructors, new curriculum and assessments, and outside variables.

Similarly, simply comparing class grade averages from one Term was also eliminated due to the varied compositions of the classes, as well as the above items.

A more global approach to look at the possible impact class size would have on grades was identified. Term I grades for Grade Five were studied in the core curricular areas to see if there was any impact on the overall class grade average, based upon class size. The average grade of each class section was calculated and compared to like classes sections at the grade level.

The results of this comparison were inconclusive based on size of the class. For example, the largest section of On Level Composition had the highest section grade average, yet the same learners ranked fourth in Social Studies grade average. The largest section of Science had the highest grade average, and the smallest section of on level math the highest.

The one conclusion that could be drawn from the study was that the composition of the class and the nature of the learners had the greatest impact on the class grade average.

Time on Task

Student engagement/on tasks behaviors were measured in randomly selected larger (above 25 students) and same instructor smaller classes. Observations were made on the same date to capture similar lessons/instruction. For this study, 12 classrooms were randomly observed, monitoring student behaviors at 30 second intervals for a total of 15 minutes. Observations were conducted by Candice Kramer. Behaviors monitored included: inattentive, uncooperative, districting others. Instructional activities during this time frame were additionally recorded, including: whole group, small group, independent. Since the times selected were random within the class period, items such as transitions between activities, moving of desks to form small groups, were also monitored, and are reflected in the results.

The results of the study:

25 or less Students Number of Adults

85.83% on task	2
80.835 on task	2
98.33% on task	1
94.26% on task	2
88.24% on task	1
90.0% on task	2
96.1% on task	2

26 or more Students Number of Adults

95.26% on task	1
96.53% on task	1
91.5% on task	2
98.20% on task	1
90.86% on task	2

The nature of the learners and the nature of the learning tasks have a great impact on the findings. If one was to drill deeper into this study, individual learning tasks could be isolated, with on-tasks behaviors for like tasks compared. Transitions could be eliminated to demonstrate a greater time on task in several of the class sections. At the surface, the one important finding from this study is that the students in the larger classes seemed to be equally, if not more so, engaged in instruction during the observed time periods.

Through direct observation of all classes within the building, the numerous variables are very apparent, and the impact on class size and student learning difficult to discern. Through these

observations the one item that appears to impact the class the greatest is the composition of the class, not the size. Learning levels, required supports and assistance, and other learner related elements appear to have a greater impact than the number of students in any class section.

This is not to say that we do not wish to overlook the impact class size may have, especially in lab classes. Teachers in these classes have shared preferences for balanced, similar sized classes to best utilize available lab equipment and supplies. Teachers have also shared concerns regarding technology use and troubleshooting concerns with larger classes, in relationship to smaller classes.

Overall, we have enjoyed relatively small class sizes at the Middle School, and are fortunate for the support of our community and Board. As previously addressed in other communications, we will continue to strive to best meet the needs of all learners through our developed class schedule, and will continue to seek additional support and resources, as necessary. Recommendations for the current school year include additional support for the Math and Science classes, targeting additional staffing in these subjects for the upcoming year at the 6th grade level.

We will be starting the scheduling process for the 2014-15 school year shortly in order to be able to early address staffing needs and scheduling challenges. We have many unique elements on our schedule to address, including: special education ratios/smaller class sizes; single offering classes (labs), alternating Math/Spanish, ELA blocks, Above Level/On Level, RtI, multi-grade level instructors. One of the greatest benefits as well as challenges to our School District is our size.

We accomplished a great deal this year with our schedule to address the needs of our students, including: the English Language Arts blocks, increased Math in grades 5 and 6, RtI and balanced distribution of students with specialized needs. As it should be, it is my hope to always seek to better to address the needs of our students and staff alike. Working together, we will continue to strive to best provide for our students to assure a quality and equitable education for all.



2145 Tanglewood Court Highland Park, IL 60035
Phone: 847.220.1585 Fax: 847.579.1586 www.schoolexecconnect.com

Letter of Agreement

PLEASANTDALE SCHOOL DISTRICT 107 Burr Ridge, Illinois

It is hereby agreed between the Pleasantdale School District 107 Board of Education (hereinafter "Board") and the consulting firm, **SCHOOL EXEC CONNECT, INC.** (hereinafter "Consultants"), that the superintendent search will be conducted as follows:

1. The general services provided by the Consultants are outlined in the *Superintendent Search Proposal*, dated October 9, 2014 and will be incorporated into this *Agreement* and its addendum, including the attached Exhibits A and B, reflecting the Summary of Search Services and Final Work Plan as revised from the Superintendent Search Proposal dated October 9, 2014. Should any conflict or inconsistencies exist, the terms of this *Letter of Agreement* shall prevail and control.
2. The search will open with the signing of this *Letter of Agreement* by both parties. One copy will be retained by the Board and one copy will be retained by the Consultants. The Board intends to conduct a thorough search with the goal of selecting a new, permanent superintendent no later than July 1, 2015. The Consultants' services will be provided according to a mutually agreeable timetable and pursuant to the understandings contained in this Letter and Addendum and in the Superintendent Search Proposal dated October 9, 2014.
3. Dr. Harry Rossi and Dr. Gary Zabilka will represent **SCHOOL EXEC CONNECT, INC.** as Consultants for the superintendent search.
4. The Consultants will conduct *Focus Groups* with stakeholders identified by the Board and create a *District-wide Survey* approved by the Board and distributed by the District. A *New Superintendent Profile* will be created from information derived from the *Focus Groups* and *District-wide Survey*. The *New Superintendent Profile* will be presented for Board approval and will be used in screening candidates for the superintendent's position. The Consultants will mentor your new superintendent informally for no additional cost. (If the Board

desires further mentoring for the superintendent, an additional contract will be written according to the scope of mentoring services requested.)

5. The Consultants will advertise the vacancy through regional and national venues approved by the Board. A draft of the vacancy advertisement shall be approved by a representative for the Board prior to its publication. The Consultants will make individual contacts to recruit qualified applicants to this position.
6. The Consultants will accept applications on their website, screen candidates, interview selected candidates face-to-face and present a slate of vetted candidates to the Board by a mutually agreed upon date. The Consultants will work with the Board to establish a timeline for each step of the search process, which will be formalized in the Final Work Plan attached as Exhibit B to this Addendum. The Consultants will gather data on candidates applying the position. Those candidates best matching the desired profile will be interviewed by the Consultants to ensure they meet the required criteria. Within ten days of the closing of applications the Consultants will develop and present a list containing a mutually acceptable number of qualified candidates for Board consideration. References of recommended candidates will be checked by the Consultants. The Consultants shall not exclude a candidate from the list presented to the Board because of any other search being conducted by the Consultants. Further, the Consultants agree to inform the Board when any candidate on a presented list is included on any other finalist candidate list of which the Consultants are aware. At the Board's request, the Consultants will also provide general information to the Board about the pool of candidates considered for potential placement a finalist list.
7. The Consultants will provide information and training for the Board and for the Committee Interview Teams on items related to search protocols, questions and questioning techniques, interviewing of candidates, salary and compensation package recommendations, a possible site visit, and other matters related to the search process. The Consultants will be available during the search process to advise the Board on search related issues. The Consultants will also make salary and compensation package recommendations the Board, if requested.
8. The fee for professional consulting services is \$10,500 plus actual expenses detailed below
9. Expenses will not exceed \$1,800, unless authorized by the Board President in writing. Expenses include, but are not limited to, candidate travel, consultant travel, interviewing expenses, secretarial support, supplies, copying expenses and focus group expenses. Candidate expenses will be forwarded as incurred to the District's Chief School Business Official or designee.

10. Advertising costs will be determined, approved and paid by the Board.
11. The Board will incur the costs of candidate interviews and related expenses after the slate of candidates has been presented.
12. All applications will be sent directly to the Consultants through their website.
13. The Consulting Fee will be billed in two equal installments:
 - a. The first upon signing this *Letter of Agreement* that sets forth our agreement regarding the search process.
 - b. The second upon the execution of a contract between the Board and the new superintendent.
14. Candidate and Consultant final expenses will be billed within 90 days of the completion of the search. The search shall be considered complete upon the execution of a contract between the new superintendent and the Board.
15. The Consultants assume no responsibility for decisions the Board makes independently regarding this search.
16. The Consultants have been retained on the basis of their expertise and shall advise the Board in all necessary areas associated with the hiring of a superintendent.
17. If the new superintendent resigns or is dismissed for any reason within twelve months of commencing duties, the Consultants will conduct a new search for the Board at no additional cost to the District except for actual expenses.
18. The Consultants guarantee they will not recruit the superintendent whom they place in your District for the length of his/her first two contracts.
19. If the Board deems no final candidate can be chosen from those candidates presented on the slate, the Consultants will continue to present candidates for actual expenses only, until the Board agrees upon the selection of a new superintendent. No consulting fee will be charged in addition.
20. If irreconcilable differences occur in the duration of the search, either the Board or the Consultants may terminate this agreement with costs paid only through the point of termination.
21. All documents produced and received by the Consultants will remain the property of the Consultants. Documents provided by the Consultants to the District may become public records to the extent provided by law. The Consultants shall turn over to the District copies of all documents relating to

candidates recommended by the Consultants at the time such recommendations are made.

22. The Consultants agree to comply with all relevant federal, state and local non-discrimination, recruiting, and other laws, including the requirement of the Illinois Human Rights Act and its provisions of sexual harassment policies and procedures as well as applicable District financial policies and procedures. The Equal Opportunity Clause of Appendix A of the regulations of the Illinois Department of Human Rights, Title 44, Part 750, shall be deemed a part of and incorporated into this agreement to the extent applicable. The Consultants agree to indemnify and hold harmless the Board and its members from any and all claims, suits, actions, damages, costs, and expenses, including attorneys' fees, arising from any and all claims alleging violation of such laws in the recruitment and candidate screening process.

23. This Letter of Understanding, Addendum and Exhibits, and the Superintendent Search Proposal dated October 9, 2014, together are a full integration of the entire agreement of the parties relating to the subject matter and supersede any prior agreements, negotiations, representations, or communications between the parties. This agreement is also subject to the following general terms and conditions:
 - The failure of either party to this agreement to insist upon the strict and prompt performance of the terms or conditions of the agreement shall not constitute a waiver of any party's right thereafter to enforce any such term or condition, but the same shall continue in full force and effect.
 - This agreement shall be enforceable in any court of competent jurisdiction by either party through an appropriate action at law or in equity to secure the performance of the covenants contained herein.
 - If any provision of this agreement is held unconstitutional, invalid, or ineffective by a court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this agreement.
 - This agreement shall be governed by Illinois law.

Attachments: Addendum and Exhibit A and B

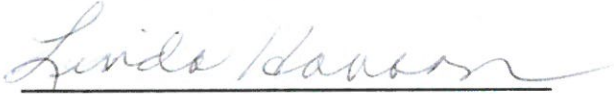
Approved:



Mr. Mark Mirabile, Board President
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, IL 60527

11-8-14

Date



Linda Hanson, President
SCHOOL EXEC CONNECT, INC.
2145 Tanglewood Court
Highland Park, Illinois 60035

October 30, 2014

Date

ADDENDUM
to Letter of Agreement between
SCHOOL EXEC CONNECT and PLEASANTDALE SCHOOL DISTRICT 107

1. Insert after "Agreement" in the second sentence of **paragraph 1** the words "and its Addendum, including the attached Exhibits A and B, reflecting the Summary of Search Services and Final Work Plan as revised from the Superintendent Search Proposal dated October 9, 2014."

2. Insert the following at the end of **paragraph 2**:

"The Board intends to conduct a thorough search with the goal of selecting a new, permanent superintendent no later than the timeline indicated in Exhibit B, with the selected person's employment to begin no later than July 1, 2015. The Consultants' services will be provided according to a mutually agreeable timetable and pursuant to the understandings contained in this Letter and Addendum and in the Superintendent Search Proposal dated October 9, 2014."

3. Insert the following at the end of the first sentence of **paragraph 5**: "A draft of the vacancy advertisement shall be approved by a representative of the Board prior to its publication."

4. Insert the following at the end of **paragraph 6**:

"The Consultants will work with the Board to establish a timeline for each step of the search process, which will be formalized in the Final Work Plan attached as Exhibit B to this Addendum. The Consultants will gather data on candidates applying for the position. Those candidates best matching the desired profile will be interviewed by the Consultants to ensure they meet the required criteria. Within ten days of the closing of applications, the Consultants will develop and present a list containing a mutually acceptable number of qualified candidates for Board consideration. References of recommended candidates will be checked by Consultants. The Consultants shall not exclude a candidate from the list presented to the Board because of any other search being conducted by the Consultants. Further, the Consultants agree to inform the Board when any candidate on the presented list is included on any other finalist candidate list of which the Consultants are aware. At the Board's request, the Consultants will also provide general information to the Board about the pool of candidates considered for potential placement on a finalist candidate list."

5. Insert the following at the end of **paragraph 7**: "The Consultants will be available during the search process to advise the Board on search related issues. The Consultants will also make salary and compensation package recommendations to the Board, if requested."

6. Insert the following at the end of **paragraph 9**: "Candidate expenses will be forwarded as incurred to the District's Chief School Business Official or designee."

7. Replace **paragraph 22** with the following provision:

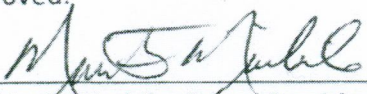
"The Consultants agree to comply with all relevant federal, state, and local legal non-discrimination, recruiting, and other laws, including the requirements of the Illinois Human Rights Act and its provisions of sexual harassment policies and procedures, as well as applicable District financial policies and procedures. The Equal Opportunity Clause at Appendix A of the regulations of the Illinois Department of Human Rights, Title 44, Part 750, shall be deemed a part of and incorporated into this agreement to the extent applicable. The Consultants agree to indemnify and hold harmless the Board and its members from any and all claims, suits, actions, damages, costs, and expenses, including attorneys' fees, arising from claims alleging violation of such laws in the recruitment and candidate screening process."

8. Insert a **new paragraph 23** as follows:

"This Letter of Understanding, Addendum and Exhibits, and the Superintendent Search Proposal dated October 9, 2014, together are a full integration of the entire agreement of the parties relating to the subject matter and supersede any prior agreements, negotiations, representations, or communications between the parties. This agreement is also subject to the following general terms and conditions:

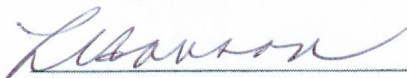
- The failure of either party to this agreement to insist upon the strict and prompt performance of the terms or conditions of the agreement shall not constitute a waiver of any party's right thereafter to enforce any such term or condition, but the same shall continue in full force and effect.
- This agreement shall be enforceable in any court of competent jurisdiction by either party through an appropriate action at law or in equity to secure the performance of the covenants contained herein.
- If any provision of this agreement is held unconstitutional, invalid, or ineffective by a court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this agreement.
- This agreement shall be governed by Illinois law.

Approved:



Mr. Mark Mirabile, Board President
Pleasantdale School District 107
7450 South Wolf Road
Burr Ridge, IL 60527

11-8-14
Date



Linda Hanson, President
School Exec Connect, Inc
2145 Tanglewood Court
Highland Park, IL 60035

11-10-14
Date

EXHIBIT A

5.2 EXECUTIVE SUMMARY OF OUR SEARCH SERVICES

SCHOOL EXEC CONNECT search protocols include:

- Mutually planning and tailoring your process and timelines with the Board
- Working closely with your District staff members who assist the Board and communicating diligently with your Board liaison
- Preparing and providing written materials needed for the search process, including revision to the position description, if needed
- Conducting focus groups and gathering information with the Board, staff and community
- Creating a community-wide on-line survey
- Reporting and interpreting the survey and focus group results to the Board
- Assisting the Board in establishing criteria for the *New Superintendent Profile* to be used to screen and vet candidates
- Presenting a slate of qualified and well-vetted candidates to the Board
- Preparing the Board for interviews with final candidates
- Preparing the Committees for interviews with final candidates
- Recommending an in-depth vetting process for the final candidate
- Assisting the Board with contract issues such as compensation recommendations
- Assisting the Board in any way necessary for a successful result
- Communicating diligently with the Board and staff throughout the search
- Assisting with the news releases announcing the new superintendent

EXHIBIT B

5.4 FINAL WORK PLAN (with revised timelines to be inserted)

Phase A: Opening the Search (2014)

- The search process begins with the signing of the *Letter of Agreement*.
- An initial planning meeting is held with the Board to establish the scope and timeline of services.

Phase B: Creating the New Superintendent Profile (2014)

- Board members are interviewed to understand the qualities, skills and experiences they seek in a new superintendent.
- Focus groups are held with selected groups approved by the Board.
- An on-line survey, tailored for your District, is designed to allow staff and community members to give input to the search process.
- A *New Superintendent Profile* is developed using the information gained from Board interviews, focus groups, individual interviews and written feedback. The Board approves the *New Superintendent Profile*.

Phase C: Developing the Candidate Pool (2014)

- The search process and calendar are posted on your District's website.
- The vacancy is advertised nationally and statewide and posted on the **SCHOOL EXEC CONNECT** website.
- The Consultants accept applications and recruit candidates who match your District's *New Superintendent Profile*.
- The Consultants screen and interview selected candidates face-to-face using the *New Superintendent Profile*.
- Internal candidates follow the same process as external candidates.
- References and Internet checks are conducted on potential candidates.
- Highly qualified candidates are presented to the Board.

Phase D. Selecting the Candidates (2015)

- The Consultants hold a *Board Interviewing Workshop* prior to the first scheduled interviews.
- The Board interviews the recommended slate of candidates and narrows the field to three semi-finalists.
- Interview Committee(s) comprised of staff, parents and community members interview the semi-finalists in a structured process and each person gives individual feedback to the board.
- The Board may choose to have the semi-final candidates give a short formal presentation.
- The Board conducts a second set of interviews using feedback from the Interview Committees in a formal and informal setting.
- The Board may choose to make reference calls or conduct a site visit to the final candidate's home district.
- The Board negotiates and takes action on the new superintendent's contract.
- The new superintendent assumes duties on July 1, 2015.

INDEPENDENT CONTRACTOR SERVICES AGREEMENT
(for use with professional development consultants)

This Independent Contractor Agreement (the "Agreement") is made and entered into on _____, by and between **PLEASANTDALE SCHOOL DISTRICT NO. 107, COOK COUNTY, ILLINOIS** (the "District") and _____ ("Contractor") (collectively referred to as the "Parties").

The Parties agree as follows:

1. **SERVICES:** The District shall engage Contractor to provide the following services:

_____ **training services for staff**

Contractor will determine the method, details, and means of performing the services in cooperation with District staff; however, Contractor agrees to devote the time specified in the Board-approved schedule to performing the services described above.

2. **TERM:** Contractor shall provide services to the District pursuant to this Agreement for a term beginning on _____ and ending on _____ (the "Agreement Term").
3. **COMPENSATION:** For services provided, the District will pay Contractor a daily rate of \$_____, which payment includes all preparation time for training services. Contractor is responsible for submitting an invoice for services at regular intervals. Payment by the District shall be made in accordance with the Illinois *Local Government Prompt Payment Act* after receipt of the invoice by the District Business Office.
4. **EXPENSES:** Contractor shall bear all expenses incurred in the performance of this Agreement, except that the District will be responsible for paying mileage to and from the District at the rate established by the Internal Revenue Service and in effect during the Agreement Term. Mileage expense compensation shall be included in the IRS 1099 Form prepared by the District. The District is also responsible for securing meeting rooms and duplicating materials necessary for the training.
5. **INDEPENDENT CONTRACTOR:** No relationship of employer and employee is created by this Agreement between Contractor and the District, it being understood that the Contractor, its agents, and employees, will provide services as independent contractors. Contractor acknowledges that it is providing services separately and independently from the District's control, supervision, direction and evaluation; that it has a full opportunity to find other business; that it has made its own investment in its business; and that it will utilize a high level of skill necessary to perform the services described. This Agreement shall not be construed as creating any joint employment relationship between Contractor and the District, and the District will not be liable for any obligation incurred by Contractor, including, but not limited to, workers' compensation, unpaid minimum wages and/or overtime premiums. Further, Contractor shall be responsible for payroll taxes and other taxes associated with the employment of the Contractor's employees.

The provision of services by any Contractor or employee of the Contractor under this Agreement shall not constitute probationary service or otherwise contribute toward tenure with the District under the Illinois *School Code*. The Provider and its employees shall have no claim under this Agreement or otherwise against the District for vacation pay, sick leave, retirement benefits, workers' compensation, disability or unemployment insurance benefits, or any other wages or benefits of any kind.

- 6. RECORDS AND CONFIDENTIALITY:** The District and Contractor acknowledge and agree that all student, personnel, and District-related business records generated in performing services under this Agreement shall be the property of the District. The parties agree to comply with all state and federal laws, including, but not limited to, the *Illinois School Student Records Act*, the *Illinois Mental Health Act and Developmental Disabilities Confidentiality Act*, the federal *Family Educational Rights and Privacy Act*, *HIPAA*, the *Illinois Personnel Record Review Act*, and all rules and regulations governing the release of student, personnel, and medical records. Contractor and its employees who are assigned to provide services hereunder shall also abide by all other records confidentiality obligations of the District and shall not release confidential records to any third party, except as directed by the District and in compliance with law.
- 7. OTHER LAWS, RULES, AND POLICIES:** Contractor agrees to abide by any other rules, policies and procedures as communicated by the District. In performing the services required under this Agreement, the Contractor shall comply with all county, municipal, state, and federal laws, rules, and ordinances now in force or which may hereafter be in force, pertaining to the services provided under this Agreement.

Contractor also agrees to comply fully with the requirements of the Illinois *Human Rights Act*, 775 ILCS 5/1-101 *et seq.*, including, but not limited to, the provisions of sexual harassment policies and procedures pursuant to Section 2-105 of the Act. Contractor further agrees to comply with all applicable federal Equal Employment Opportunity Laws, including, but not limited to, the *Americans with Disabilities Act*, 42 U.S.C Section 1201 *et seq.*, and its rules and regulations.

- 8. TERMINATION:** This Agreement may be terminated early for the following reasons:
- **By the District**
 - (i) If Contractor fails to perform his/her duties or materially breaches any obligation in the Agreement, and the failure or breach is not corrected within five days of receiving written notice from the District;
 - (ii) If Contractor is unable to provide the services in this Agreement due to illness, death or disability;
 - (iii) If the District determines to terminate the Agreement in its sole discretion, provided Contractor is given advance written notice of no less than 30 days.
 - **By the Contractor**
 - (i) If the District materially breaches any obligation in the Agreement and such breach is not corrected within five days of receiving written notice from the Contractor; or
 - (ii) If Contractor determines to terminate the Agreement in its sole discretion, provided the District is given advance written notice of no less than 30 days.

9. **RETURN OF PROPERTY:** Upon termination of services, Contractor will promptly return to the District all documents, materials, drawings, and other tangible manifestations of confidential District Information (and all copies and reproductions thereof). In addition, Contractor will return any other property belonging to the District including without limitation: computers, office supplies, money and documents.
10. **CONTINUING OBLIGATIONS:** Notwithstanding the termination of this Agreement for any reason, the provisions of paragraph 6 of this Agreement will continue in full force and effect following such termination.
11. **BINDING EFFECT:** The covenants and conditions contained in the Agreement shall apply to and bind the Parties and their heirs, legal representatives, successors and permitted assigns.
12. **CUMULATIVE RIGHTS:** The Parties' rights under this Agreement are cumulative, and shall not be construed as exclusive of each other unless otherwise required by law.
13. **WAIVER:** The failure of either Party to enforce any provisions of this Agreement shall not be deemed a waiver or limitation of that Party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.
14. **SEVERABILITY:** If any part or parts of this Agreement shall be held unenforceable for any reason, the remainder of this Agreement shall continue in full force and effect. If any provision of this Agreement is deemed invalid or unenforceable by any court of competent jurisdiction, and if limiting such provision would make the provision valid, then such provision shall be deemed to be construed as so limited.
15. **ENTIRE AGREEMENT:** This Agreement constitutes the entire agreement between the Parties and supersedes any prior understanding or representation of any kind preceding the date of this Agreement. There are no other promises, conditions, understandings or other agreements, whether oral or written, relating to the subject matter of this Agreement. This Agreement may be modified in writing, which amendment must be signed by both the District and Contractor to be effective.
16. **NOTICE:** Any notice required or otherwise given pursuant to this Agreement shall be in writing and mailed certified return receipt requested, postage prepaid, or delivered by overnight delivery service, addressed as follows:

The District:

Pleasantdale S.D. 107
 7450 S. Wolf Road
 Burr Ridge, IL 60527

Contractor:

Either party may change such addresses from time to time by providing notice as set forth above.

17. GOVERNING LAW: This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on _____, 2014.

THE DISTRICT:

Board President

Date

CONTRACTOR:

(Signature)

(Name – Please Print)

(Tax Identification Number)

Date

Math and ELA Common Core State Standards Professional Development Plan with Corresponding Costs

Green = past events

Yellow = revisions/rescheduling since last month

July				
Date	Consultant	Teachers	Topic/Deliverables	Cost
22	Claran	Six 1 st grade teachers	Report card descriptors Assessments Scope & Sequence Math lessons	\$1,750 consultant \$1,639.68 staff pay
August				
1	Claran	Three preschool teachers	Revise Scope & Sequence Develop math activities to prepare students for Kindergarten Common Core expectations	\$1,750 consultant \$819.84 staff pay
12	Claran	Four 2 nd grade teachers	Report card descriptors Assessments Scope & Sequence Math lessons	\$1,750 consultant \$1,093.12 staff pay
19 a.m.	Claran	Four 3 rd grade teachers	Report card descriptors Assessments Scope & Sequence Math lessons	\$875 consultant \$546.56 staff pay
19 p.m.	Claran	Three middle school math teachers	Scope & Sequence Unit planning	\$875 consultant \$409.92 staff pay
20 p.m. Institute Day	Gail, Laura	All teachers except MS math	Key features of ELA standards and assessments Distilled instructional shifts Terminology Three performance tasks Content model framework	\$2,200 consultants
20 p.m. Institute Day	Claran	Middle school math teachers	Unit plans Curriculum maps Assessments	\$875 consultant
21 p.m.	Houghton	Middle school	Scope & Sequence	No consultant fee

Half-day Inservice	Mifflin Trainer	language arts teachers	Unit planning with new “Collections” materials	
28	STAR Assessment Trainer	Administrators, reading specialists, team leaders	STAR Assessment	\$3,000 trainer \$720 subs (8 teachers)
September				
3	Debbie @ ES John Glimco & Reading Specialist/RtI Facilitator @ MS	All certified staff	Overview of RtI Manual	Building meeting
TBD	Reading Specialists	New elementary teacher	Administration of benchmark assessments	Scheduled with teacher individually
TBD	Scholastic	Reading Specialist/RtI Facilitator & Candy	Read 180	Scheduled with teacher individually
4	Claran	Four 4 th grade teachers	Math Scope & Sequence Unit plans/curriculum maps Assessments	\$1,750 consultant \$360 subs
5	Claran	Four 3 rd grade teachers	Math units Unit plans/curriculum maps Assessments	\$1,750 consultant \$360 subs
9	n/a	Four 1 st grade teachers	Teachers are subbed out to administer the Fountas and Pinnell 1 on 1 reading assessment to their students	\$360 subs
11	n/a	Four 2 nd grade teachers	Teachers are subbed out to administer the Fountas and Pinnell 1 on 1 reading assessment to their students	\$360 subs
12	n/a	Four 4 th grade teachers	Teachers are subbed out to administer the Fountas and Pinnell 1 on 1 reading assessment to their students	\$360 subs
15	n/a	Four 3 rd grade teachers	Teachers are subbed out to administer the Fountas and Pinnell 1 on 1 reading assessment to their students	\$360 subs
16	Claran	Four 2 nd grade teachers	Math units Unit plans/curriculum maps	\$1,750 consultant \$360 subs

			Assessments	
17	Claran	Four 1 st grade teachers	Math units Unit plans/curriculum maps Assessments	\$1,750 consultant \$360 subs
18	Claran	Six preschool and kindergarten teachers	Math units Unit plans/curriculum maps Assessments	\$1,750 consultant \$540 subs
30	Debbie with Reading Specialist/RtI Facilitator	Grade K & 3	Data Meetings: Understanding data Making Decisions with data Communication with parents	\$360 subs
October				
Sept. 29/Oct. 6	Debbie with Reading Specialist/RtI Facilitator	Middle School	Understanding data Making Decisions with data Communication with parents	Grade level team
1	Debbie with Reading Specialist/RtI Facilitator	Grade 1-2	Data Meetings: Understanding data Making Decisions with data Communication with parents	\$360 subs
3	Debbie with Reading Specialist/RtI Facilitator	4 (1/2 day)	Data Meetings: Understanding data Making Decisions with data Communication with parents	\$180 subs
14 Institute Day	Gail, Laura	All teachers except middle school math teachers	Webb's Depth of Knowledge including: Questioning for verbal discussion Questioning for written discussion Questioning for assessments	\$4,400 consultants Institute Day, no subs needed
14 Institute Day (Claran was ill on this date. Will reschedule)	Claran (Date selected to reschedule is Wed. Mar. 4)	Middle school math teachers	Lesson plans Curriculum maps Assessments	\$1,750 consultant Institute Day, no subs needed
15 Half day	ISBE	Debbie Lubeck/Matt Vandercar	Kindergarten Individual Development Survey (KIDS) Administrator Training	No cost
20	Claran	Grade K-2 teachers	Lesson plans Curriculum maps Assessments	\$1,750 consultant \$1,080 subs

			Instructional practices Vertical alignment	
21	Claran	Grade 3-5 teachers	Lesson plans Curriculum maps Assessments Instructional practices Vertical alignment	\$1,750 consultant \$810 subs
22	Claran	Grade 6-8 teachers	Lesson plans Curriculum maps Assessments Instructional practices Vertical alignment	\$1,750 consultant \$270 subs
23	Claran	Parents	Math Common Core Informational Meeting – 6:30 to 8:30 p.m.	\$500 consultant
28		Council members (8)	Curriculum Council	\$720 subs
November				
10	Gail	Grade K-4 teachers	ELA critiquing and proving feedback on DOK questions as designed by faculty and practiced in classrooms	\$2,200 consultant \$1,080 subs
11	Laura	Grade 5-8 ELA and social studies teachers	ELA critiquing and proving feedback on DOK questions as designed by faculty and practiced in classrooms	\$2,200 consultant \$1,080 subs
Late November/early December	Debbie with Reading Specialists	Elementary	Using data to make decisions about intervention changes (<i>This will occur as part of the data review cycle.</i>) Providing Communication to Parents about progress and intervention changes	Grade level teams
Late November/early December	Debbie with Reading Specialist/RtI Facilitator	Middle School	Using data to make decisions about intervention changes (<i>This will occur as part of the data review cycle.</i>) Providing Communication to Parents about progress and intervention changes	Grade level teams
December				
3	Gail	Grade K-4 teachers	Evaluate writing practices by grade level teams	\$2,200 consultant \$1,080 subs

4	Laura	Grade 5-8 LA teachers	Evaluate writing practices by grade level teams	\$2,200 consultant \$1,080 subs
January				
20 a.m. Institute Day	Claran	Grade PK-4 teachers	Develop curriculum maps and assessments Identify math resources Prepare for PARCC	\$875 consultant
20 p.m. Institute Day	Claran	Grade 5-8 math teachers	Develop curriculum maps and assessments Identify math resources Prepare for PARCC	\$875 consultant
20 p.m. Institute Day	Gail	Grade PK-4 teachers	Prepare for PARCC Strategies for informational text <ul style="list-style-type: none"> • Text features • Text structure • Short focused research 	\$1,100 consultant
20 all day Institute Day	Laura	Grade 5-8 LA Teachers	Prepare for PARCC Strategies for informational text <ul style="list-style-type: none"> • Text features • Text structure • Short focused research 	\$2,200 consultant
29	Claran	Grade PK-4 and middle school math teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
February				
2	Claran (date change from Feb 17)	Grade PK-8 teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
3	Claran (date change from Feb 18)	Grade 5-8 math teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
4		Grade 1-2	Data Meetings	\$360 subs
5		Grade 3-4	Data Meetings	\$360 subs
6		K (1/2 day)	Data Meetings	\$180 subs
11	Gail	Grade PK-4 teachers	Observations of teacher instructional	\$2,200 consultant

			practices	No subs needed
11	Laura	Grade 5-8 LA teachers	Observations of teacher instructional practices	\$2,200 consultant No subs needed
17 (date change requested by presenter)	Claran (date selected to reschedule is Mon. Feb. 2)	Grade PK-8 teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
18 (Make up from April 14) (date change requested by presenter)	Claran (date selected to reschedule is Tues. Feb. 3)	Grade 5-8 math teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
19 (Gail is unable to attend this date)	Gail	Grade PK-4 teachers	Observations of teacher instructional practices	\$2,200 consultant No subs needed
19	Laura	Grade 5-8 LA teachers	Observations of teacher instructional practices	\$2,200 consultant No subs needed
25		Council members (8)	Curriculum Council	\$720 subs
March				
3 (Make up from April 13)	Claran	Grade PK-4 teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
4 (Make up from Oct 14)	Claran	Middle school math teachers	Lesson plans Curriculum maps Assessments	\$1,750 consultant (originally planned for an Institute Day when there were no subs needed. Day will be addressed in order to not require subs.)
April				
8	Gail	Grade PK-4 teachers	Observations of teacher instructional practices	\$2,200 consultant No subs needed
8	Laura	Grade 5-8 LA teachers	Observations of teacher instructional practices	\$2,200 consultant No subs needed

13 (Claran is unable to attend on this date. Will reschedule.)	Claran (Date selected to reschedule is Tues. Mar. 3)	Grade PK-4 teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
14 (Claran is unable to attend on this date. Will reschedule.)	Claran (Date selected to reschedule is Wed. Feb. 18 Tues. Feb 3)	Grade 5-8 math teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
20 (changed to April 21 due to substitute needs)	Gail	Grade PK-4 teachers	Close reading Strategies for literature	\$2,200 consultant \$1,080 subs
20	Laura	Grade 5-8 LA teachers	Close reading Strategies for literature	\$2,200 consultant \$1,080 subs
21 (from April 20)	Gail	Grade PK-4 teachers	Close reading Strategies for literature	\$2,200 consultant \$1,080 subs
23	Claran	Grade PK-4 teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
24	Claran	Grade 5-8 math teachers	Model lesson demonstrations Observations of teacher instructional practices PARCC test preparation	\$1,750 consultant No subs needed
30		Council members (8)	Curriculum Council	\$720 subs
May				
TBD (if needed)		Council members (8)	Curriculum Council	\$720 subs
27		Grade K-1	Data Meetings	\$360 subs
28		Grade 2-3	Data Meetings	\$360 subs
29		Grade 4-5 (1/2 day)	Data Meetings	\$180 subs

Note:

Response to Intervention (RtI) training will be provided to staff members during regularly scheduled meeting time. The dates have yet to be identified. There will be no substitute or consultant costs for this training.

Next Generation Science Standards (NGSS) training is not yet scheduled for the 2014-15 school year. To every extent possible, the training will be scheduled during regularly scheduled meetings or institute days to avoid the use of substitutes.

Curriculum Professional Development Calendar Update

November 2014

Update on the professional development calendar outcomes:

- On the October 14 Institute Day, ELA Consultants, Gail Bohnenstiehl and Laura Beltchenko, came to our district. Gail worked with the Elementary School staff while Laura worked with all Middle School staff except for Math teachers. The day focused on reaching higher levels of thinking through text dependent questioning. Participants learned strategies to develop text dependent questions and were provided time to apply these strategies to create text dependent questions relevant to their current instruction.
- Math consultant, Claran Einfeldt, came to work with the math teachers during the week of October 20. Teachers of Kindergarten through Grade 2 met on Monday 10/20, teachers of Grades 3-5 on Tuesday 10/21, and teachers of grades 6-8 on Wednesday 10/23. On the agenda of items discussed were math vocabulary, basic facts and algorithms, and progressions documents.
- Math consultant, Claran Einfeldt, provided an overview informational parent meeting in the Middle School APR on Thursday, October 23. Topics on the agenda for this meeting included: what are the Math CCSS, why doesn't homework look the same as it did when I was a student, and how can I help to support my child at home.
- ELA consultant, Gail Bohnenstiehl, worked with our Elementary School Teachers on Monday, November 10. Grade level teams worked with Gail in small group breakout sessions. Topics included discussion of the Depth of Knowledge task that the teachers performed with their class as a result of the October 14 Institute Day, findings with the new Journeys resource, and progress of ELA units of instruction. This day also included time for the grade level teams to collaboratively plan upcoming ELA lessons.
- ELA consultant, Laura Beltchenko, worked with our Middle School ELA and Social Studies Teachers on Tuesday, November 11. Teams worked with Laura in small breakout groups following a whole group overview of updates, new resources, and ideas. This overview addressed the requests of the group. This day also included time for the teams to collaboratively both within their grade level as well as vertically within their subject area.

From: Catherine Chang
Sent: Wednesday, October 15, 2014 4:39 PM
To: 'lennie@educationmatters.us'
Subject: RE: Freedom of Information Request

Dear Mr. Jarratt,

Thank you for writing to Pleasantdale School District 107 with your request for information, dated October 8, 2014, pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. Your specific requests, and the District's response to each request, are as follows:

1. Any and all correspondence with current teachers regarding Hudson rights, Beck rights, "fair share" fees, or otherwise involving a reduction in the amount of union dues or agency fees paid by the teacher to reflect actual costs of representation.

The District does not have any correspondence with current teachers regarding Hudson rights, Beck rights, "fair share" fees, or otherwise involving a reduction in the amount of union dues or agency fees paid by the teacher to reflect actual costs of representation.

2. Any and all documents referring to Hudson and/or Beck rights, "fair share" fees, or otherwise referring to legal means by which employees may limit their dues or agency fees to reflect actual costs of representation.

The district does not have any documents referring to Hudson and/or Beck rights, "fair share" fees, or otherwise referring to legal means by which employees may limit their dues or agency fees to reflect actual costs of representation.

3. Any and all documents that state the total number of dues paying members of the teachers union (both reduced and full) currently working for your district. In essence I am looking for the following:
 1. How many teachers/staff are employed in your district?
 2. How many teachers/staff belong to a union?
 3. What is their payment for dues? Yearly fee or per check is fine.
 4. Do any of your staff not pay full union dues? I am not looking for the part time payers, but full time employees who do not pay the full amount.

The District does not have any documents that state the total number of dues paying members of the teachers union currently working for the district. The following are answers to your questions:

1. The District has 119 employees - 74 teachers, 39 full and part-time support personnel, and 6 administrators.
2. Seventy-seven (77) teachers/staff belong to a union.
3. The dues are \$643 for full-time certified staff, \$348 for part-time certified staff, \$355.50 for full-time support staff, and \$205 for part-time support staff.
4. All full-time employees who are in the union pay their full dues. Teachers/staff members who elected not to join the union do not pay any dues.

Sincerely,
Catherine Chang
Freedom of Information Officer
Pleasantdale School District 107

cc: Board of Education

Dr. Fredisdorf, Superintendent

From: Lennie Jarratt [mailto:lennie@educationmatters.us]

Sent: Wednesday, October 08, 2014 1:09 PM

Subject: Freedom of Information Request

To whom it may concern.

This is a request for information under the Illinois Freedom of Information Act (5 ILCS 140).

Please provide any and all documents that contain the following:

1. *Any and all correspondence with current teachers regarding Hudson rights, Beck rights, "fair share" fees, or otherwise involving a reduction in the amount of union dues or agency fees paid by the teacher to reflect actual costs of representation.*

In lieu of said correspondence, I will accept documentation showing the total number of current teachers who have invoked Hudson and/or Beck rights, or otherwise indicated their intention to have union dues reduced to an amount reflecting actual costs of representation. This may include those paying fair share fees.

2. *Any and all documents referring to Hudson and/or Beck rights, "fair share" fees, or otherwise referring to legal means by which employees may limit their dues or agency fees to reflect actual costs of representation.*
3. *Any and all documents that state the total number of dues paying members of the teachers union (both reduced and full) currently working for your district.*

In essence I am looking for the following:

1. How many teachers/staff are employed in your district?
2. How many teachers/staff belong to a union?
3. What is their payment for dues? Yearly fee or per check is fine.
4. Do any of your staff not pay full union dues? I am not looking for the part time payers, but full time employees who do not pay the full amount.

If any one part of this request is confusing or unduly burdensome, please contact me and do not disregard the remaining aspects of the request.

Please forward the requested document(s) by e-mail to: lennie@educationmatters.us. I am requesting these documents in digital format and can provide a dropbox account for uploading if too large to send via email. As I am a researcher acting in the public interest, I ask that you waive any fees. Please notify me by email if you have any questions regarding my request or to make pick-up or delivery arrangements.

I will expect to receive your response within five business days, as required by the statute (5 ILCS 140/3(d)).

Thank you very much for your assistance.

--

Lennie Jarratt

The information contained in this email is privileged and confidential. It is intended only for the party named. Any dissemination, distribution or copying of this communication, except by the named individual, is expressly prohibited.

From: Catherine Chang
Sent: Tuesday, October 21, 2014 11:10 AM
To: 'deniece.hopkins@ieanea.org'
Subject: Request for Information - Pleasantdale School District 107
Attachments: Noncertified support staff.xlsx; ESP work days.pdf; First Student 2014-2015 agreement.pdf; GCA 2014-2015 contract.pdf; FSP 2014-2015 agreement.pdf

Dear Ms. Hopkins,

Thank you for writing to Pleasantdale School District 107 with your request for information, dated October 9, 2014 and received by the District on October 14, 2014 and again on October 20, 2014, pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. Your specific requests, and the District's response to each request, are as follows:

- Names of all non-certified support staff employees and their hire dates;

Please see attached spreadsheet

- All support staff job titles;

Please see attached spreadsheet

- Work sites and corresponding addresses;

Please see attached spreadsheet for worksites. The District and Middle School address is 7450 S. Wolf Road, Burr Ridge, IL 60527. The Elementary School address is 8100 School Street, LaGrange, IL 60525.

- The number of hours scheduled to work per week (or percentage appointment);

Please see attached document "ESP work days.pdf".

- The number of months scheduled to work per year;

The Technology Specialists, Secretaries, Custodians, Bookkeeper, and Maintenance personnel work year round. For all other non-certified support staff employees, please see the attached document "ESP work days.pdf".

- Bargaining unit status(i.e., whether or not they are covered by a collective bargaining agreement) and, if they are in a bargaining unit, the name of the labor organization with which that unit is affiliated;

All non-certified support staff employees with the exception of the Bookkeeper, Superintendent's secretary, and Technology Specialists, are part of the Teachers Association of Pleasantdale, IEA/NEA.

- Copies of any contracts the district has with subcontractors currently engaged in district support staff work (e.g., transportation services, food services, custodial services, etc.)

Please see attached current contracts with GCA - custodial services, FSP - food services, and First Student - transportation services.

Sincerely,
Catherine Chang
Freedom of Information Officer
Pleasantdale School District 107
708-784-2172

cc: Board of Education
Dr. Fredisdorf, Superintendent



Illinois Education Association-NEA

Libertyville Region Office

Memorandum

1860 W. Winchester Road, Suite 202 • Libertyville, IL 60048-5353 • 847/932-4140 • Fax 847.932.4144

October 9, 2014, 2014

OCT 14 2014

FOIA Compliance Officer
Pleasantdale SD 107
7450 Wolf Rd
Burr Ridge, IL 60527 7714

Dear Sir or Madam,

Pursuant to the Freedom of Information Act and the Illinois Educational Labor Relations Act, the following is a request for the following information electronically (preferably as an Excel file if at all possible):

- Names of all non-certified support staff employees and their hire dates;
- All support staff job titles;
- Work sites and corresponding addresses;
- The number of hours scheduled to work per week (or percentage appointment);
- The number of months scheduled to work per year;
- Bargaining unit status (i.e., whether or not they are covered by a collective bargaining agreement.) and, if they are in a bargaining unit, the name of the labor organization with which that unit is affiliated;
- Copies of any contracts the district has with subcontractors currently engaged in district support staff work (e.g., transportation services, food services, custodial services, etc.)

Please note that this request is going out to numerous school districts, across a large region, for data gathering and research purposes. This effort, therefore, is not only in regard to employees in your district. Additionally, it is not related to any matters regarding employees you may have currently represented by IEA (e.g., upcoming contract talks, etc.)

Please forward this information electronically at your earliest convenience. My email address is deniece.hopkins@ieanea.org. A follow-up e-mail of this request may be sent soon to facilitate this, but please allow the receipt of this letter to be the official request.

Lastly, please do not let inability to provide one or more of the specific items requested above to delay in preparing and providing the information that may be more readily accessible.

If you have any questions, don't hesitate to call. Thank you in advance for your attention to this request.

Sincerely,

Deniece Hopkins

Deniece Hopkins
IEA – NEA
1860 W. Winchester Road Ste 202
Libertyville, IL 60048-5353
(O) 847/932.4140
(F) 847/932.4144
(E) deniece.hopkins@ieanea.org

Catherine Chang

From: Catherine Chang
Sent: Tuesday, October 28, 2014 5:37 PM
To: 'djlexie3@comcast.net'
Subject: RE: radon reporting from 2006
Attachments: Letter to Elem Parents 2006.pdf; ES April 2006 Radon Results.pdf; ES May 2006 Radon Results.pdf; MS June 2006 radon results.pdf; ES Jan 2007 Radon Results.pdf; ES August 2009 Radon Results.pdf; MS May 2011 radon results.pdf; ES August 2011 Radon Results.pdf; ES August 18-20 2014 Radon Results.pdf; ES August 27-30 2014 Follow-Up.pdf; MS Sept 2-5 2014 radon results.pdf; ES Sept 4-6 2014 Radon Results.pdf; ES 14-day Sept 22-Oct 6 radon results.pdf; ES Oct 17-20 2014 radon results.pdf; ES Oct 20-22 2014 radon results.pdf; ES Oct 22-27 2014 radon results.pdf

Dear Ms. Cooper,

Thank you for writing to Pleasantdale School District 107 with your request for information, dated October 21, 2014, pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. Specifically, you requested for "a copy of the letter sent to the Elementary families in 2006 in regards to the radon testing conducted and the high levels of radon at that time", "a copy of the report from the radon testing company listing the results of their testing and any subsequent testing and results since that time", and "a report of the mitigation efforts that took place at that time".

Attached please find the following:

1. Letter from Dr. Fredisdorf sent to the Elementary families regarding initial radon testing results in 2006.
2. Elementary School radon test results April 2006
3. Elementary School radon test results May 2006
4. Middle School radon test results June 2006
5. Elementary School radon test results January 2007
6. Elementary School radon test results August 2009
7. Middle School radon test results May 2011
8. Elementary School radon test results August 2011
9. Elementary School radon test results August 18 - 20, 2014
10. Elementary School radon test results August 27 - 30, 2014
11. Middle School radon test results September 2014
12. Elementary School radon test results September 4 - 6, 2014
13. Elementary School radon test results September 22 - October 6, 2014
14. Elementary School radon test results October 17 - 20, 2014
15. Elementary School radon test results October 20 - 22, 2014
16. Elementary School radon test results October 22 - 27, 2014

The District does not have a written report of the mitigation efforts that took place in 2006. The District followed the guidance of Carnow, Conibear & Associates which included installation of plexiglass on the pressure-relief vents to help build positive pressure in the classrooms.

Sincerely,
Catherine Chang
Freedom of Information Officer
Pleasantdale School District 107
708-784-2172

cc: Board of Education
Dr. Fredisdorf, Superintendent

From: djlexie3@comcast.net [mailto:djlexie3@comcast.net]
Sent: Tuesday, October 21, 2014 7:25 PM
To: foia officer
Cc: board of education
Subject: radon reporting from 2006

Dear FOIA Officer,

Pursuant to the IL Freedom of Information Act, I am requesting the following documents- a copy of the letter sent to the Elementary families in 2006 in regards to the radon testing conducted and the high levels of radon at that time. I am also requesting a copy of the report from the radon testing company listing the results of their testing and any subsequent testing and results since that time. I would also like a report of the mitigation efforts that took place at that time.

Please send these documents electronically within five business days.

Thank you,
Jennifer Cooper

Catherine Chang

From: Catherine Chang
Sent: Monday, November 10, 2014 2:52 PM
To: 'Union Election Integrity Unit'
Subject: RE: Freedom of Information Request
Attachments: Staff Absence Report.pdf

Dear Mr. Watts,

Thank you for writing to Pleasantdale School District 107 with your request for information, dated October 27, 2014 (classified date: November 5, 2014), pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. Specifically, you requested for an electronic copy of staff absence records for the dates of October 29, 2014 - November 4, 2014 to specifically include the following: Teacher Name, Years of Service, Type of absence (Sick or Vacation). Attached please find Pleasantdale School District 107's staff absence report for the dates of October 29, 2014 - November 4, 2014 which includes the teacher's name, seniority date, and type of absence.

Sincerely,
Catherine Chang
Freedom of Information Officer
Pleasantdale School District 107
708-784-2172

cc: Board of Education
Dr. Fredisdorf, Superintendent

From: Union Election Integrity Unit [mailto:jimwatts=email.com@mail175.us4.mcsv.net] **On Behalf Of** Union Election Integrity Unit
Sent: Monday, October 27, 2014 2:54 PM
To: Catherine Chang
Subject: Freedom of Information Request

Designing Your Email

Creating an elegant email is simple

Now that you've selected a template to work with, drag in content blocks to define the structure of your message. Don't worry, you can always delete or rearrange blocks as needed. Then click "Design" to define fonts, colors, and styles.

Need inspiration for your design? [Here's what other MailChimp users are doing.](#)

November 5, 2014

Dear Superintendent,

We are an independent firm that has been tasked with ensuring union election integrity. To this end we are requesting the following data to be sent us electronically at jimwatts@email.com for aggregation and reports:

Staff Absence Records for the dates of October 29, 2014 - November 4, 2014 to specifically include the following:

- *Teacher Name*
- *Years of Service*
- *Type of absence (Sick or Vacation)*

We understand these dates are in the upcoming week, so we will classify the date of this request to be November 5, 2014. This will allow you the ability to respond to this request before Nov 9, 2014.

Thank you in advance for your help.

Jim Watts.
Union Election Integrity Unit
Columbus, WI

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You are on this list because you are a public official representing a school district in the Midwest.

Our mailing address is:

Union Election Integrity Unit
Hwy 50
Columbus, WI 53925

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