

Regular Meeting

Wednesday, November 18, 2015 7:00 PM

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

I. Roll Call / Visitors

**II. Pledge of Allegiance - 4th Grade Student Council
(5 Minute)**

**III. Additional Items to be Placed on the Agenda
(5 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 21, 2015

VI.B. Approve Closed Session Minutes of October 21, 2015

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

VI.D. Approve November 2015 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. Student Goal Setting
(15 Minutes)**

**VII.A.3. Introduction of Communication Coordinator
(5 Minutes)**

**VII.A.4. Illinois School Report Card Announcement
(5 Minutes)**

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

VII.A.5.a. Approve Board of Education Information Requests

**VIII. Items for Next Agenda:
(5 Minutes)**

VIII.A. Review Community Relations (sec. 8) Board Policies; Technology Plan; Tax Levy Hearing; Approve Tax Levy; Review Fees; Preliminary Discussion of Service Provider Contracts.

**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
(30 Minutes)

X.A. Collective negotiating matters between the District and its employees or their representatives.

X.B. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District.

XI. Written Reports

XI.A. FOIA

XI.B. Service Contract Legal Review of Transportation

XII. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 p.m. – 9:43 p.m. October 21, 2015

Members Present:

Mark Mirabile, Presiding Officer

Vipul Dedhia

David Negron

Gina Scaletta-Nelson

Michael Rak

Kristin Violante

Absent:

Kim Barker

ROLL CALL AND VISITORS

Present were staff members Erika Sawosko, Candy Kramer, Catherine Chang, Matt Vandercar, John Glimco, Karyn Lisowski, Joanne Histed, and Andrea Mars; Kevin Beese, Doings Reporter; and residents Anjali Thukral and Scott Dunning.

PLEDGE OF ALLEGIANCE

Present was middle school student, Grace Castro, whose artwork was chosen for the cover of the Sax Art Supply catalog which was distributed across the country.

ACTION NO. 17
Consent Agenda

Motion by Violante, seconded by Rak, that the Board of Education approve the consent agenda consisting of: regular meeting minutes of September 16, 2015; closed session meeting minutes of September 16, 2015; payment of September payroll/October warrants; October 2015 Personnel Report including the hiring of Elizabeth Camis as full time instructional aide beginning October 13, 2015; and Finance (sec. 4) Board policies. Motion carried by a roll call of 6 ayes (Dedhia, Mirabile, Negron, Scaletta-Nelson, Rak, Violante) absent - Barker.

REPORTS AND DISCUSSION ITEMSElementary and Middle School 2015-16 School Improvement Plans

Superintendent Dave Palzet stated that the principals prepared plans that will help improve teaching and learning as well as the student experience in our schools. These plans include goals that are directly related to student outcomes and connect to our district goals as well as to each buildings' unique priorities. Adjustments were made to the elementary academic goal to reflect new information we received after the Board packet was published. The updated plan will be available on our district website.

The Board had the following questions and requests from the presentations:

- The Board requested that the curriculum of local private preschools be a part of the preschool review.
- The Board requested to review the rationale for student placement (eg. on level/above level) at the middle school.
- The Board questioned when math lab would be held during the day, as it is currently afterschool at the elementary school.

Preschool will be presenting recommendations in January that could impact next year's programs and would include a review of local private preschools. Principal Glimco stated that in regards to placement, growth targets at the middle school level will be different than elementary. Administration is currently working on how to incorporate math lab services during the day at the elementary.

Superintendent Advisory Team Selections

Superintendent Dave Palzet stated that in an effort to get Board and community feedback the district convenes several Superintendent Advisory Teams. The goal of these teams is to provide direction and guidance when making decisions that impact students, teachers, and families. The district will host four teams including Communication, Technology, Finance, and Facilities. The Board member volunteers are: Communication – Kim Barker, Gina Scaletta-Nelson; Technology – no Board volunteers at this time, Finance – Mark Mirabile, Mike Rak, and Facilities – Mike Rak and Kristin Violante. Teams will meet from two to seven times throughout the school year, and the communications and technology teams will also include teachers and parents. To be in compliance with the open meetings act there will be only two Board members per team.

October Institute Professional Development

Superintendent Dave Palzet shared that the district had a fantastic professional development day on October 13th. The day followed a breakout session format and hosted a variety of sessions. The district partnered with the West 40 and LADSE who also hosted sessions, but the majority of sessions were offered by our staff. This teachers-teaching-teachers model worked very well. Some of our more popular sessions included *The Basics of Google Drive* and a *PERA overview*. At the end of the day staff completed a program evaluation and great feedback was received that will improve our institute days moving forward. When asked about the effectiveness of the day on a scale of 1-5 with 5 being most effective the average score was 4.1! Some of the comments teachers made were, “*I liked being able to choose my sessions,*” “*I liked the rotations that were specific to my subject matter the most.*” and “*I loved the format of this Institute Day! I appreciate how you asked for our input about what we needed/wanted. My day was individualized for my needs. I liked changing sessions/topics each 90 minutes. I feel that this Institute Day was of greater benefit to me than ones in the past. I know that it must have taken a lot of work to put this Institute Day together.*”

Visitor Management System

Superintendent Dave Palzet stated that at the September 16th Board of Education meeting the Board asked the administration to investigate and offer recommendations regarding the implementation of a visitor management system. The administration would like to continue to monitor our current visitor practice. Next year, all staff will wear identification badges. Administration feels that being a small district, the office is familiar with most of our parents who come into the building. Board member Kristin Violante stated that she had asked for the administration to research this topic, and if a system was put in place, that summer would be a good time to train the secretaries. She feels a visitor management system would give the district another safety measure. Board President Mirabile stated that based on the false positives that the system can produce and the fact that the majority of our visitors are parents, that moving forward we should allow administration to review the current processes and monitor the need for a visitor management system. The possible implementation of a visitor management system will be addressed when the Board reviews Sec. 8 Board policies moving forward.

ACTION NO. 18

Visitor Manage Sys. Not motion was made.

Communication Coordinator Update

Superintendent Dave Palzet stated it is our goal to ensure that we are adequately communicating with our families and continue to seek out new ways to engage our students, parents, and community. Therefore a shared communications coordinator position was created with LaGrange School District 102. The Board will vote to approve the intergovernmental agreement which will allow the district to begin working with the communications coordinator. Board member Kristin Violante supports the idea and is happy that this is beginning so early in the Superintendent's tenure.

ACTION NO. 19

Comm. Coordinator

Motion by Scaletta-Nelson, seconded by Violante, that the Board of Education approve the intergovernmental agreement between District 102 and 107 for a communications coordinator. Motion carried by a roll call of 6 ayes (Dedhia, Mirabile, Negron, Scaletta-Nelson, Rak, Violante) absent - Barker.

Food Service Professionals (FSP) Update

Superintendent Dave Palzet shared that he had taken on a 30-day challenge in which he ate school lunch for the last month. The criteria set was that he would eat the lunch every day and would eat all food presented at the time of pick up. The goal was not only to be able to comment on the quality of the food, but if the food would sustain him for the remainder of the day. Additionally, the meals were eaten in the cafeteria, with the students who were given the opportunity to provide their feedback on the quality of food as well. Below are the results of the challenge:

- If one eats the entire meal (entree, fruit, vegetables, milk, etc.) the meal can sustain an adult male until about 4:00 or 4:30 p.m.
- The quality of the food can be compared to hospital food which is not the most delicious, but is very healthy.
- The cost of a student lunch is \$2.60 which is reasonable for the amount of food one receives.
- Based on feedback from the students, this year's food is better than the food offerings last year.
- FSP is trying to make positive changes.

Students shared that the food is better this year than last year. The district will continue to research other vendors and options. Board President Mark Mirabile asked if there was enough time to eat the lunch and Superintendent Palzet commented that he had enough time to eat and the students finished even faster.

Board of Education Information Requests

No Requests

Tax Levy

Business Manager Catherine Chang presented the proposed 2015 tax levy. The levy represents a balloon of 3.76% increase over the previous year with CPI at 0.8%. The amount requested in the levy does not reflect the actual tax rate homeowners will incur. There will be a public hearing regarding the tax levy on December 16, 2015 at 7:00 p.m. The district currently has the lowest tax rate of all the feeder districts.

ACTION NO. 20

Proposed Levy

Motion by Mirabile, seconded by Rak, that the Board of Education adopt the proposed 2015 tax levy and authorize publication of the public hearing notice. Motion carried by a roll call of 6 ayes (Dedhia, Mirabile, Negron, Scaletta-Nelson, Rak, Violante) absent - Barker.

NEXT AGENDA

Items submitted for the November 2015 agenda include:
Service Contract Legal Review of Transportation (written); and Review/Approve Audit Report.

ACTION NO. 21

Closed Session

Motion by Rak, seconded by Violante, that the Board of Education go into closed session at 8:10 p.m. to discuss matters related to collective negotiating matters between the District and its employees or their representatives; and matters relating to the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District.

Motion carried by a roll call of 6 ayes (Dedhia, Mirabile, Negron, Scaletta-Nelson, Rak, Violante) absent - Barker.

The Board came out of closed session at 9:43 p.m.

ADJOURNMENT

Motion by Violante, seconded by Scaletta-Nelson, that the regular meeting adjourns at 9:43 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1098 11/18/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
All-Types Elevators Inc						
Check Group:						
Srv phone in elevator		1	0	9798829 11/9/2015	20.5.2540.3200.100.0000	\$133.50
Check #: 0						
PO/InvoiceTotal:						\$133.50
Vendor Total:						\$133.50
American Taxi						
Check Group:						
Sep/Oct student transportation		1	0	151016 10/29/2015	40.5.2550.3310.300.0000	\$1,980.00
Check #: 0						
PO/InvoiceTotal:						\$1,980.00
Vendor Total:						\$1,980.00
Apple Computer Inc						
Check Group:						
MacBook Pro13-inch:2.5GHzDual-Core i5 for John Glimco per Quote #2202619382		1	160211	4357793662 11/5/2015	10.5.1002.5500.200.0000	\$999.00
Apple Care Protections Plan		1	160211	4358110649 11/5/2015	10.5.1002.5500.200.0000	\$183.00
Check #: 0						
PO/InvoiceTotal:						\$1,182.00
Vendor Total:						\$1,182.00
AT&T						
Check Group:						
Oct 25-Nov 24 E911/elev		1	0	630662013910 10/25/2015	20.5.2540.3400.100.0000	\$148.90
Oct 25-Nov 24 E911/elev		1	0	630662013910 10/25/2015	20.5.2540.3400.200.0000	\$173.70

Pleasantdale School District 107

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11/18/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct 16-Nov 15 Prm/fax/security/gas meter		1	0	630R06123510 10/16/2015	20.5.2540.3400.300.0000	\$303.88
Oct 16-Nov 15 Prm/fax		1	0	630R06123510 10/16/2015	20.5.2540.3400.200.0000	\$512.65
Oct 16-Nov 15 Prm/fax/gas meter/security		1	0	708R06290010 10/16/2015	20.5.2540.3400.100.0000	\$704.22
Check #: 0						
PO/InvoiceTotal:						\$1,843.35
Vendor Total:						\$1,843.35
At&T Long Distance						
Check Group:						
Sep 4-Oct 2 long distance chg		1	0	10062015 10/6/2015	20.5.2540.3400.300.0000	\$15.15
Sep 4-Oct 2 long distance chg		1	0	10062015 10/6/2015	20.5.2540.3400.100.0000	\$18.83
Sep 4-Oct 2 long distance chg		1	0	10062015 10/6/2015	20.5.2540.3400.200.0000	\$30.30
Check #: 0						
PO/InvoiceTotal:						\$64.28
Vendor Total:						\$64.28
Automated Logic Corporation						
Check Group:						
Semi annual srv contract/heating controls HVAC		1	0	093810 11/5/2015	20.5.2540.3200.200.0000	\$1,191.00
Check #: 0						
PO/InvoiceTotal:						\$1,191.00
Vendor Total:						\$1,191.00
Bottle-Free Water , LLC						
Check Group:						

Pleasantdale School District 107

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11/18/2015

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Qrtly rental fee for hot/cold water cooler		1	0	15389 10/1/2015	20.5.2540.4000.300.0000	\$110.85
					Check #: 0	
						PO/InvoiceTotal: <u>\$110.85</u>
						Vendor Total: <u>\$110.85</u>
Brainpop LLC						
Check Group:						
Annual Subscription		1	160194	US130224 9/28/2015	10.5.2220.4400.100.0000	\$2,295.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$2,295.00</u>
						Vendor Total: <u>\$2,295.00</u>
CDWG						
Check Group:						
Epson ELPAP09 Quick Wireless Connect USB key		1	160173	ZD02164 9/17/2015	10.5.2225.4000.200.0000	\$91.71
eReplacements Premium Power Products POA-LMP126 - projector lamp		6	160173	ZR86799 10/15/2015	10.5.2225.4000.200.0000	\$1,110.91
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,202.62</u>
Check Group:						
ACER C740 3205 4GB 16GB CHROME BOOK per Quote #GMND502		1	160195	ZL18212 10/1/2015	10.5.2225.5501.200.0000	\$278.80
					Check #: 0	
						PO/InvoiceTotal: <u>\$278.80</u>
Check Group:						
Google Nexus 7 (2013) tablet per Quote #GMPR239		1	160196	ZL21193 10/1/2015	10.5.2225.5501.200.0000	\$215.04
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$215.04</u>
Check Group:						
Surface Tablet		1	160233	ZV28455 10/21/2015	10.5.2225.4000.200.0000	\$791.41
Keyboard for tablet		1	160233	ZV28455 10/21/2015	10.5.2225.4000.200.0000	\$116.52
						Check #: 0
						PO/InvoiceTotal: <u>\$907.93</u>
Check Group:						
Laptop Power Cords		25	160248	BBH3582 10/30/2015	10.5.2225.4000.200.0000	\$1,459.99
						Check #: 0
						PO/InvoiceTotal: <u>\$1,459.99</u>
						Vendor Total: <u>\$4,064.38</u>
Chang, Catherine						
Check Group:						
Nov mileage allowance		1	0	V333481 11/11/2015	10.5.2520.3325.300.0000	\$250.00
						Check #: 0
						PO/InvoiceTotal: <u>\$250.00</u>
						Vendor Total: <u>\$250.00</u>
Chicago Metropolitan Fire Prevention Co						
Check Group:						
Oct-Dec maintenance and monitoring		1	0	IN00114477 10/31/2015	90.5.2530.3200.300.0000	\$99.00
						Check #: 0
						PO/InvoiceTotal: <u>\$99.00</u>
						Vendor Total: <u>\$99.00</u>
Comcast						

Pleasantdale School District 107

Voucher Detail Listing

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11/18/2015

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Nov dedicated internet/prorated 45 day bill		1	0	38810265 11/1/2015	20.5.2540.3400.100.0000	\$2,604.21
Nov dedicated internet/prorated 45 day bill		1	0	38810265 11/1/2015	20.5.2540.3400.200.0000	\$2,604.22
Check #: 0						
PO/InvoiceTotal:						\$5,208.43
Vendor Total:						\$5,208.43
Cook County Treasurer						
Check Group:						
Jul 1-Sep 30 flashing light		1	0	2015-3 10/21/2015	20.5.2540.3294.300.0000	\$24.00
Check #: 0						
PO/InvoiceTotal:						\$24.00
Vendor Total:						\$24.00
Cooperative Association For Spec Educ						
Check Group:						
Itinerant services		1	0	V761631 11/10/2015	10.5.4120.6706.300.0000	\$13,642.50
Check #: 0						
PO/InvoiceTotal:						\$13,642.50
Vendor Total:						\$13,642.50
Crist, Julie						
Check Group:						
Reimburse for tuition		1	0	V479728 11/11/2015	10.5.2213.2300.300.0000	\$225.00
Check #: 0						
PO/InvoiceTotal:						\$225.00
Vendor Total:						\$225.00

Elim Christian Services

Pleasantdale School District 107

Voucher Detail Listing

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11/18/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Aug tuition		1 0		149448 8/31/2015	10.5.1913.6700.300.0000	\$938.01
Sep tuition		1 0		149697 9/30/2015	10.5.1913.6700.300.0000	\$6,566.07
Oct tuition		1 0		149950 10/31/2015	10.5.1913.6700.300.0000	\$6,391.80
Aug-Sep retro chg		1 0		149950 10/31/2015	10.5.1913.6700.300.0000	\$166.08
					Check #: 0	
					PO/InvoiceTotal:	\$14,061.96
					Vendor Total:	\$14,061.96
First Student, Inc						
Check Group:						
Boy's softball to Gurrie MS		1 0		183C061506 10/1/2015	40.5.2550.3311.300.0000	\$210.36
Girl's basketball to Forest Park MS		1 0		183C061509 9/30/2015	40.5.2550.3311.300.0000	\$210.36
Girl's basketball to Gurrie MS		1 0		183C061510 10/19/2015	40.5.2550.3311.300.0000	\$210.36
Girl's basketball to McClure Jr High		1 0		183C061511 10/22/2015	40.5.2550.3311.300.0000	\$210.36
Cross country to Spring Rock Park		1 0		183C061626 11/6/2015	40.5.2550.3311.300.0000	\$420.72
Cross country to LT		1 0		183C061628 10/19/2015	40.5.2550.3311.300.0000	\$420.72
Boy's softball to Hodgkins Park District		1 0		183C062083 10/15/2015	40.5.2550.3311.300.0000	\$210.36
Kdg to Little Red School House		1 0		183C062085 10/20/2015	40.5.2550.3312.300.0000	\$314.74

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct regular student transportation		1	0	183H004859 10/30/2015	40.5.2550.3310.300.0000	\$50,476.40
Oct Kdg route		1	0	183H004859 10/30/2015	40.5.2550.3310.300.0000	\$1,599.20
Oct band route		1	0	183H004859 10/30/2015	40.5.2550.3314.300.0000	\$3,198.40
Oct activity route		1	0	183H004859 10/30/2015	40.5.2550.3313.300.0000	\$2,078.96
Oct math shuttle		1	0	183H004859 10/30/2015	40.5.2550.3310.300.0000	\$578.60
Check #: 0						
PO/InvoiceTotal:						\$60,139.54
Vendor Total:						\$60,139.54
Follett School Solutions						
Check Group:						
LIBRARY BOOKS -Not to exceed \$7,995		1	160046	715204F-0 11/6/2015	10.5.2220.4300.100.0000	\$7,993.54
Check #: 0						
PO/InvoiceTotal:						\$7,993.54
Check Group:						
Follett list of 38 books as per Quote #8485653		1	160213	755183F-0 10/30/2015	10.5.2220.4300.200.0000	\$512.37
Cataloging and Processing for books listed		1	160213	755183F-0 10/30/2015	10.5.2220.4300.200.0000	\$56.79
Check #: 0						
PO/InvoiceTotal:						\$569.16
Vendor Total:						\$8,562.70
Franczek Radelet						
Check Group:						

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Sep legal srv		1	0	164208 10/19/2015	10.5.2310.3180.300.0000	\$1,344.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,344.00
					Vendor Total:	\$1,344.00
GCA SERVICES GROUP						
Check Group:						
Nov custodial services		1	0	704150 11/1/2015	20.5.2540.3220.300.0000	\$17,251.82
					Check #: 0	
					PO/InvoiceTotal:	\$17,251.82
					Vendor Total:	\$17,251.82
Glimco, John A						
Check Group:						
Reimburse for "Those Who Excel" exp		1	0	V488201 11/6/2015	10.5.2310.4900.300.0000	\$122.78
Reimburse for Illinois Principal's conf exp		1	0	V488201 11/6/2015	10.5.2410.3320.100.0000	\$122.78
Nov mileage allowance		1	0	V505208 11/11/2015	10.5.2410.3325.200.0000	\$250.00
					Check #: 0	
					PO/InvoiceTotal:	\$495.56
					Vendor Total:	\$495.56
Grand Prairie Transit						
Check Group:						
Sep transportation		1	0	G026RTINV10015 57 9/30/2015	40.5.2550.3315.300.0000	\$6,802.95
					Check #: 0	
					PO/InvoiceTotal:	\$6,802.95

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$6,802.95
Helping Hand Center						
Check Group:						
Sep tuition		1 0		1104 9/30/2015	10.5.1912.6700.300.0000	\$6,827.52
Check #: 0						
PO/InvoiceTotal:						\$6,827.52
Vendor Total:						\$6,827.52
Hodges,Loizzi,Eisenhammer,Rodick & Kohn						
Check Group:						
Aug legal srv		1 0		32484 8/31/2015	10.5.2310.3180.300.0000	\$662.04
Sep legal services		1 0		32769 9/30/2015	10.5.2310.3180.300.0000	\$2,930.90
Check #: 0						
PO/InvoiceTotal:						\$3,592.94
Vendor Total:						\$3,592.94
IL Assoc of School Business Officials						
Check Group:						
Annual membership/Chang		1 0		113490 10/28/2015	10.5.2520.3320.300.0000	\$810.00
Check #: 0						
PO/InvoiceTotal:						\$810.00
Check Group:						
SupportCon/Teri		1 160268		V911642 11/9/2015	10.5.2520.3320.300.0000	\$200.00
SupportCon/Erika		1 160268		V911642 11/9/2015	10.5.2320.3320.300.0000	\$240.00
Check #: 0						
PO/InvoiceTotal:						\$440.00

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
Illinois Assoc Of School Boards						\$1,250.00
Check Group:						
Board book dues		1 0		V623370 10/9/2015	10.5.2310.4400.300.0000	\$2,000.00
Policy reference educ srv		1 0		V647954 10/8/2015	10.5.2310.4400.300.0000	\$775.00
						Check #: 0
						PO/InvoiceTotal:
						\$2,775.00
						Vendor Total:
						\$2,775.00
Industrial Electric						
Check Group:						
Battery		1 0		236866 10/5/2015	20.5.2540.4000.300.0000	\$28.00
Ballasts		1 0		236958 10/7/2015	20.5.2540.4000.300.0000	\$285.00
Electrical supplies		1 0		237093 10/15/2015	20.5.2540.4000.300.0000	\$718.00
2 head emergency lights		1 0		237099 10/16/2015	20.5.2540.4000.300.0000	\$48.00
						Check #: 0
						PO/InvoiceTotal:
						\$1,079.00
						Vendor Total:
						\$1,079.00
Interstate Books4School						
Check Group:						
Danger on Midnight River		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$97.20
Escape from Fire Mountain		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$97.20

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Get to Work Hercules		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$116.10
Holes		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$155.70
I Survived the SanFrancisco Earthquake		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$97.20
One and Only Ivan		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$155.70
Saving Lilly		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$136.20
Say Cheese Medusa		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$116.10
Because of Winn Dixie		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$136.20
Scat		24	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$124.80
Tale of Despereaux		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$156.00
Zeus and the Thunderbolt of Doom		30	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$117.00
Scat		6	160201	516081 10/15/2015	10.5.2213.4100.300.0000	\$31.26

Check #: 0

PO/InvoiceTotal: \$1,536.66

Vendor Total: \$1,536.66

Interstate Gas Supply, Inc

Check Group:

Sep heating chg		1	0	239714 11/6/2015	20.5.2540.4650.200.0000	\$171.92
Sep heating chg		1	0	239714 11/6/2015	20.5.2540.4650.100.0000	\$78.41

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$250.33
Vendor Total:						\$250.33
Konica Minolta Business Solutions						
Check Group:						
Sep copier usage chg		1 0		9001799507 10/1/2015	20.5.2540.3290.100.0000	\$536.83
Sep copier usage chg		1 0		9001799507 10/1/2015	20.5.2540.3290.200.0000	\$639.83
Sep copier usage chg		1 0		9001799507 10/1/2015	20.5.2540.3290.300.0000	\$464.13
Check #: 0						
PO/InvoiceTotal:						\$1,640.79
Vendor Total:						\$1,640.79
Kramer, Candice						
Check Group:						
Nov mileage allowance		1 0		V410529 11/11/2015	10.5.2210.3325.300.0000	\$250.00
Check #: 0						
PO/InvoiceTotal:						\$250.00
Vendor Total:						\$250.00
LaGrange Area Dept Of Special Education						
Check Group:						
2015 ESY tuition		1 0		15-450-107 10/20/2015	10.5.1913.6701.300.0000	\$10,133.96
Check #: 0						
PO/InvoiceTotal:						\$10,133.96
Vendor Total:						\$10,133.96
LaGrange Lock & Safe						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Repair springs for MS door		1	0	12754 9/14/2015	20.5.2540.3200.200.0000	\$47.24
Repair lock MS 2nd fl door		1	0	12853 10/30/2015	20.5.2540.3200.200.0000	\$64.00
Check #: 0						
PO/InvoiceTotal:						\$111.24
Vendor Total:						\$111.24
Laura Frankiewicz, Ed.D.						
Check Group:						
Oct Spec Ed Director Interim		1	0	V754679 10/30/2015	10.5.1205.1000.300.0000	\$6,000.00
Check #: 0						
PO/InvoiceTotal:						\$6,000.00
Vendor Total:						\$6,000.00
Life Moments						
Check Group:						
Fall Newlsetter		1	160259	PDSD-15-11-1 11/6/2015	10.5.2310.3401.300.0000	\$3,010.00
Fall Newsletter Postage		1	160259	PDSD-15-11-1 11/6/2015	10.5.2320.3400.300.0000	\$451.21
Check #: 0						
PO/InvoiceTotal:						\$3,461.21
Vendor Total:						\$3,461.21
Linda A. Edens						
Check Group:						
Oct and Nov 3 Speech/lang tuition		1	0	V25829 11/6/2015	10.5.1913.6700.300.0000	\$825.00
Check #: 0						
PO/InvoiceTotal:						\$825.00
Vendor Total:						\$825.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lyons Electric Company						
Check Group:						
Repair the emergency light unit		1 0		48739 10/26/2015	20.5.2540.3200.200.0000	\$420.00
					Check #: 0	
						PO/InvoiceTotal: \$420.00
						Vendor Total: \$420.00
Macek, Stephanie						
Check Group:						
Reimburse for tuition		1 0		V250842 11/10/2015	10.5.2213.2300.300.0000	\$430.50
					Check #: 0	
						PO/InvoiceTotal: \$430.50
						Vendor Total: \$430.50
Mailfinance						
Check Group:						
Nov 29-Feb 28'16 postage machine lease		1 0		N5605809 10/28/2015	20.5.2540.5501.200.0000	\$491.67
					Check #: 0	
						PO/InvoiceTotal: \$491.67
						Vendor Total: \$491.67
Mars, Andrea L						
Check Group:						
Reimburse for tuition		1 0		V664074 11/10/2015	10.5.2213.2300.300.0000	\$900.00
					Check #: 0	
						PO/InvoiceTotal: \$900.00
						Vendor Total: \$900.00
Minuteman Press						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nurse folders(1000)		1	0	O1022152 10/22/2015	10.5.2410.3600.100.0000	\$319.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$319.00</u>
						Vendor Total: <u>\$319.00</u>
Nextera Energy Services						
Check Group:						
Aug 11-Sep 9 electric chg		1	0	10112015 10/12/2015	20.5.2540.4660.200.0000	\$8,434.07
Aug 11-Sep 9 electric chg		1	0	10112015 10/12/2015	20.5.2540.4660.100.0000	\$5,762.53
Sep 9-Oct 8 electric chg		1	0	10112015 10/12/2015	20.5.2540.4660.100.0000	\$5,579.49
					Check #: 0	
						PO/InvoiceTotal: <u>\$19,776.09</u>
						Vendor Total: <u>\$19,776.09</u>
Nicor Gas						
Check Group:						
Acct: 34439700005 Sep natural gas transportation		1	0	V293144 10/5/2015	20.5.2540.4650.200.0000	\$288.07
Acct: 91179700009 Sep natural gas transportation		1	0	V405893 10/5/2015	20.5.2540.4650.100.0000	\$176.96
					Check #: 0	
						PO/InvoiceTotal: <u>\$465.03</u>
						Vendor Total: <u>\$465.03</u>
Office Supply.Com						
Check Group:						
Safco AlphBetter Standing Desk		5	160185	1783684 9/21/2015	10.5.1001.7000.100.0000	\$935.30
					Check #: 0	

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$935.30</u>
						Vendor Total: <u>\$935.30</u>
Omni Group						
Check Group:						
Oct participant fee		1 0		1511-7231 11/1/2015	10.5.2520.3100.300.0000	\$9.00
						Check #: 0
						PO/InvoiceTotal: <u>\$9.00</u>
						Vendor Total: <u>\$9.00</u>
Palzet, David E						
Check Group:						
Nov mileage allowance		1 0		V470418 11/10/2015	10.5.2320.3325.300.0000	\$250.00
Reimburse for Constant Contact payment		1 0		V624518 11/10/2015	10.5.2320.4400.300.0000	\$37.89
						Check #: 0
						PO/InvoiceTotal: <u>\$287.89</u>
						Vendor Total: <u>\$287.89</u>
Peloso, Joseph M						
Check Group:						
Reimburse mileage to Peoria/Skyward conf		1 0		V231683 11/10/2015	10.5.1001.3320.100.0000	\$173.25
Reimburse mileage to Peoria/Skyward conf		1 0		V231683 11/10/2015	10.5.1002.3320.200.0000	\$173.25
						Check #: 0
						PO/InvoiceTotal: <u>\$346.50</u>
						Vendor Total: <u>\$346.50</u>
Perma-Bound						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Library books		1	0	1645356-03 10/20/2015	10.5.2220.4300.200.0000	\$15.29
					Check #: 0	
						PO/InvoiceTotal: <u>\$15.29</u>
						Vendor Total: \$15.29
Precision Control Systems						
Check Group:						
Srv chiller		1	0	1607146 10/20/2015	20.5.2540.3200.100.0000	\$544.50
Srv boilers 3 & 4		1	0	1607147 10/20/2015	20.5.2540.3200.200.0000	\$544.50
Boiler materials for winter start-up		1	0	1607148 10/20/2015	20.5.2540.4000.300.0000	\$49.77
Srv boiler/winter start-up		1	0	1607148 10/20/2015	20.5.2540.3200.100.0000	\$544.50
Srv boiler/winter start-up		1	0	1607148 10/20/2015	20.5.2540.3200.200.0000	\$2,178.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$3,861.27</u>
						Vendor Total: \$3,861.27
Really Good Stuff						
Check Group:						
multiplication in 7 days		1	160110	5332040 9/4/2015	10.5.1001.4104.100.0000	\$7.95
					Check #: 0	
						PO/InvoiceTotal: <u>\$7.95</u>
Check Group:						
Super Student Posters		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$15.53

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Ready to Decorate super capes		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$15.53
First Graders #1 Pencil		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$5.94
Cat in the Hat "Hats"		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$16.16
Dr. Seuss Stickers		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$3.10
First Day Poem		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$4.96
Super Power Display		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$16.16
Book Buddies		4	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$49.72
Book Mark First Grade		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$5.60
Super Hero Border		0	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$0.97
2nd grade stickers		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$6.21
Polka dot folders		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$12.43
desk bell		1	160111	5276328 8/19/2015	10.5.1001.4101.100.0000	\$5.58

Check #: 0

PO/InvoiceTotal:	\$157.89
Vendor Total:	\$165.84

Rende, Denise

Check Group:

Reimburse Wellness exp		1	0	V556304 11/6/2015	20.5.2540.4000.300.0000	\$49.66
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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$49.66
Vendor Total:						\$49.66
Riverside Public Schools District 96						
Check Group:						
Sep transportation/nursing srv		1 0		V314049 10/14/2015	10.5.4120.6705.300.0000	\$926.32
Credit for Aug/Sep		1 0		V371428 10/14/2015	10.5.4120.6705.300.0000	(\$672.17)
Check #: 0						
PO/InvoiceTotal:						\$254.15
Vendor Total:						\$254.15
RJB Properties, Inc						
Check Group:						
Oct maintenance substitute		1 0		107-102015 10/26/2015	20.5.2540.1004.300.0000	\$2,520.00
Check #: 0						
PO/InvoiceTotal:						\$2,520.00
Vendor Total:						\$2,520.00
Roger Stefani Ph.D.						
Check Group:						
Consultation		1 0		V477337 10/20/2015	10.5.4120.6708.300.0000	\$2,250.00
Check #: 0						
PO/InvoiceTotal:						\$2,250.00
Vendor Total:						\$2,250.00
School District 107 Imprest Fund						
Check Group:						
5384 basketball official		1 0		V568090 11/10/2015	10.5.1500.3190.200.0000	\$64.00

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5385 health conf/Driscoll		1	0	V568090 11/10/2015	10.5.1002.3320.200.0000	\$130.00
5386 refund milk		1	0	V568090 11/10/2015	10.4.1613.0000.000.0000	\$45.00
5386 refund material fees		1	0	V568090 11/10/2015	10.4.1811.0000.000.0000	\$35.00
5387 B & E Auto/U-Haul rental		1	0	V568090 11/10/2015	10.5.2310.4900.300.0000	\$71.29
5388 softball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$50.00
5389 milk refund		1	0	V568090 11/10/2015	10.4.1613.0000.000.0000	\$135.00
5390 milk refund		1	0	V568090 11/10/2015	10.4.1613.0000.000.0000	\$22.50
5376 basketball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$64.00
5377 basketball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$64.00
5378 softball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$32.00
5379 softball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$32.00
5380 softball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$32.00
5381 softball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$32.00
5382 scholastic bowl workshop		1	0	V568090 11/10/2015	10.5.1002.6400.200.0000	\$50.00
5383 basketball official		1	0	V568090 11/10/2015	10.5.1500.3190.200.0000	\$64.00

Check #: 0

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$922.79</u>
						Vendor Total: <u>\$922.79</u>
School Specialty						
Check Group:						
Borders magnetic black polka dots		1	0	208115270086 9/22/2015	10.5.1001.4101.100.0000	\$7.34
						Check #: 0
						PO/InvoiceTotal: <u>\$7.34</u>
						Vendor Total: <u>\$7.34</u>
School Specialty, Inc.						
Check Group:						
CONST PPR 9X12 BLUE TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.96
CONST PPR 12X18 BLUE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.85
CONST PPR 9X12 CHARTREUSE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
CONST PPR 12X18 CHARTREUSE TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 CHARTREUSE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 YELLOW TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
CONST PPR 9X12 YELLOW TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.92
CONST PPR 12X18 LT YELLOW TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90

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\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 LT YELLOW TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 YELLOW TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.45
CONST PPR 12X18 YELLOW TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$15.80
CONST PPR 9X12 ORANGE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 ORANGE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 ORANGE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.45
CONST PPR 12X18 ORANGE TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$15.80
CONST PPR 9X12 TAN TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.96
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 TAN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 TAN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.45
CONST PPR 12X18 TAN TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$15.80
CONST PPR 9X12 WARM BROWN TRURAY P/50		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 WARM BROWN TRURAY P/50		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17

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\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 WARM BROWN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.34
CONST PPR 12X18 WARM BROWN TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.85
CONST PPR 9X12 BLACK TRURAY 57SC PK50		5	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$9.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 BLACK TRURAY 57SC PK50		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.28
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 SLATE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
CONST PPR 9X12 SLATE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
CONST PPR 12X18 SLATE TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 SLATE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 GRAY TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
CONST PPR 9X12 GRAY TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.96
CONST PPR 12X18 GRAY TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.85
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 GRAY TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.34
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 WHITE TRURAY 53SC PK50		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.28

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CONST PPR 9X12 WHITE TRURAY 53SC PK50		5	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$9.90
PAINT CRAYOLA WASHABLE MAGENTA GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$18.62
\$17.23 Pro-rated Adjustment Applied - PAINT CRAYOLA WASHABLE MAGENTA GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.53
\$17.23 Pro-rated Adjustment Applied - PAINT CRAYOLA WASHABLE RED GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.53
PAINT CRAYOLA WASHABLE RED GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$18.62
PAINT CRAYOLA WASHABLE VIOLET GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$18.62
\$17.23 Pro-rated Adjustment Applied - PAINT CRAYOLA WASHABLE VIOLET GALLON		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.53
\$17.23 Pro-rated Adjustment Applied - PAINT GLITTER PINTS SET OF 6 WASHABLE TEMPERA SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.48
PAINT GLITTER PINTS SET OF 6 WASHABLE TEMPERA SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$16.65
PAINT METALLIC PINTS SET OF 6 WASHABLE TEMPERA SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$21.63
\$17.23 Pro-rated Adjustment Applied - PAINT METALLIC PINTS SET OF 6 WASHABLE TEMPERA SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.56
\$17.23 Pro-rated Adjustment Applied - BRUSH PLASTIC BEGINNERS CHUBBY SCHOOL SMART PACK OF 10		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.19
BRUSH PLASTIC BEGINNERS CHUBBY SCHOOL SMART PACK OF 10		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$6.53

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SET READY2LEARN PAINT AND CLAY EXPLORERS SET OF 4		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$9.01
\$17.23 Pro-rated Adjustment Applied - SET READY2LEARN PAINT AND CLAY EXPLORERS SET OF 4		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.26
\$17.23 Pro-rated Adjustment Applied - POM PONS 1/2 GLITTER ASST CLRS PACK OF 80		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.15
POM PONS 1/2 GLITTER ASST CLRS PACK OF 80		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.10
POM PONS ASSORTED SIZE/COLOR PACK OF 1200		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$12.41
\$17.23 Pro-rated Adjustment Applied - POM PONS ASSORTED SIZE/COLOR PACK OF 1200		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.36
\$17.23 Pro-rated Adjustment Applied - POM PONS 1 BRIGHT HUES PACK OF 50		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.20
POM PONS 1 BRIGHT HUES PACK OF 50		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$6.93
POM PONS 1 HOT COLORS PACK OF 50		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.08
\$17.23 Pro-rated Adjustment Applied - POM PONS 1 HOT COLORS PACK OF 50		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.13
\$17.23 Pro-rated Adjustment Applied - CRAYONS CRAYOLA NEON SET OF 8		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.13
CRAYONS CRAYOLA NEON SET OF 8		5	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$4.40
CRAYONS CRAYOLA GLITTER 16CT STD SIZE		5	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.55

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\$17.23 Pro-rated Adjustment Applied - CRAYONS CRAYOLA GLITTER 16CT STD SIZE		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.33
\$17.23 Pro-rated Adjustment Applied - CRAYONS CRAYOLA MULTICULTURAL STD SIZE SET OF 8		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.05
CRAYONS CRAYOLA MULTICULTURAL STD SIZE SET OF 8		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$1.76
CRAYONS CRAYOLA METALLIC FX 16CT STD SIZE		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$4.62
\$17.23 Pro-rated Adjustment Applied - CRAYONS CRAYOLA METALLIC FX 16CT STD SIZE		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.13
\$17.23 Pro-rated Adjustment Applied - PAPER WHT DRW 12X18 80# SCHOOL SMART REAM		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.65
PAPER WHT DRW 12X18 80# SCHOOL SMART REAM		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$22.77
CHART TABLETS D'NEALIAN 24X32 MANUSCRIPT		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$12.16
\$17.23 Pro-rated Adjustment Applied - CHART TABLETS D'NEALIAN 24X32 MANUSCRIPT		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.35
\$17.23 Pro-rated Adjustment Applied - PAPER - RADIANT RAINBOW ASTROBRIGHTS 24 LB -10 COLOR ASST PK/300		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.39
PAPER - RADIANT RAINBOW ASTROBRIGHTS 24 LB -10 COLOR ASST PK/300		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$13.63
LEGAL PADS PAPER 11X9.5 LANDSCAPE ASSORTED 40SHT/ PAD PACK OF 3		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.66

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\$17.23 Pro-rated Adjustment Applied - LEGAL PADS PAPER 11X9.5 LANDSCAPE ASSORTED 40SHT/ PAD PACK OF 3		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.16
\$17.23 Pro-rated Adjustment Applied - FILE FOLDER LTR ASST CLRS 1/3 CUT PACK OF 100 - SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.48
FILE FOLDER LTR ASST CLRS 1/3 CUT PACK OF 100 - SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$16.58
RING BOOK NCKL 1' PACK OF 100 - SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$8.70
\$17.23 Pro-rated Adjustment Applied - RING BOOK NCKL 1' PACK OF 100 - SCHOOL SMART		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.25
\$17.23 Pro-rated Adjustment Applied - ADHESIVE UHU TACK PACK OF 80		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.10
ADHESIVE UHU TACK PACK OF 80		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.65
MARKER BLACK FINE SHARPIE PACK OF 12		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$8.01
\$17.23 Pro-rated Adjustment Applied - MARKER BLACK FINE SHARPIE PACK OF 12		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - TAPE DISPENSER SCOTCH DESKTOP BLUE 100-PRCNT RECYCLED PLASTIC		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.13
TAPE DISPENSER SCOTCH DESKTOP BLUE 100-PRCNT RECYCLED PLASTIC		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$4.62
WIGGLE EYES ROUND 10MM BLACK PACK OF 100		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.42
\$17.23 Pro-rated Adjustment Applied - WIGGLE EYES ROUND 10MM BLACK PACK OF 100		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.10

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\$17.23 Pro-rated Adjustment Applied - WIGGLE EYES ROUND 12MM BLACK PACK OF 100		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
WIGGLE EYES ROUND 12MM BLACK PACK OF 100		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.68
WIGGLE EYES ROUND 15MM BLACK PACK OF 100		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$4.00
\$17.23 Pro-rated Adjustment Applied - WIGGLE EYES ROUND 15MM BLACK PACK OF 100		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 HOLIDAY RED TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
CONST PPR 9X12 HOLIDAY RED TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.92
CONST PPR 12X18 HOLIDAY RED TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$15.80
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 HOLIDAY RED TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.45
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 RED TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
CONST PPR 9X12 RED TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.96
CONST PPR 12X18 RED TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 RED TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 SHOCKING PINK TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
CONST PPR 12X18 SHOCKING PINK TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
CONST PPR 9X12 PINK TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$1.98
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 PINK TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.06
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 PINK TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
CONST PPR 12X18 PINK TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
CONST PPR 12X18 VIOLET TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 VIOLET TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 LILAC TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
CONST PPR 9X12 LILAC TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$3.96
CONST PPR 12X18 LILAC TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 LILAC TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 BLUE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.11
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 BLUE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.34

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 SKY BLUE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
CONST PPR 9X12 SKY BLUE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
CONST PPR 12X18 SKY BLUE TRURAY 50 PER PACK		2	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$7.90
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 SKY BLUE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.23
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 LT GREEN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.34
CONST PPR 12X18 LT GREEN TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.85
CONST PPR 9X12 TURQUOISE TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 TURQUOISE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 HOLIDAY GREEN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
CONST PPR 9X12 HOLIDAY GREEN TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
CONST PPR 12X18 HOLIDAY GREEN TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$11.85
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 HOLIDAY GREEN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.34
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 FEST GREEN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17

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CONST PPR 9X12 FEST GREEN TRURAY 50 PER PACK		3	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$5.94
CONST PPR 12X18 FESTIVE GREEN TRURAY 50 PER PACK		4	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$15.80
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 FESTIVE GREEN TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.45
\$17.23 Pro-rated Adjustment Applied - CONST PPR 9X12 CHARTREUSE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.17
CONST PPR 12X18 WHITE TRURAY 50 PER PACK		5	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$19.75
\$17.23 Pro-rated Adjustment Applied - CONST PPR 12X18 WHITE TRURAY 50 PER PACK		1	160007	308102273873 8/10/2015	10.5.1125.4000.100.0000	\$0.57
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$619.65
Check Group:						
Birthday Crowns (Set/30)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$9.72
Award Star of the week (Set/30)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$2.85
Birthday Certificates (Set/30)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$2.85
Sidewalk Chalk (Set/52)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.43
Student of the Week Pencils (Set/12)		2	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.92
Happy Birthday Pencils (Set/12)		2	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.92
Neon Sharpies (Set/4)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$5.95

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Adhesive putty (stikky tak)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$2.14
Eraser Caps (Pk/144)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$3.56
Permanent Marker (Set/4)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$3.67
Transparent Tape (Pk/12)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$11.79
Fasteners #4 (Bx/100)		2	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$2.94
Paper Clips 2" (Pk/100)		10	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$9.10
File Folders (Pk/24)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$7.76
Mail Labels 1X2.625 White (Pk/750)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$11.87
Foil Stars (Asst/440)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$1.96
Sentence Strips (Pk/100)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$3.99
Stickers Colorful (Pk/300)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$8.29
Stickers Holiday (Pk/648)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$10.71
Ribbon Adhv - I am special (Pk/36)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.68
Ribbon Adhv - Happy Birthday (Pk/36)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.68
Trayola Fine Line Markers (48ct)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$19.64

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Marker Crayola Conical Asst. (Set/12)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$4.54
Calendar Pocket Chart		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$17.68
Pens Flair Point Guard (Set/16)		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$20.72
Masking Tape 1"		2	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$5.12
Post It 1/2X2 (Pk/12)		3	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$7.20
Stickers		1	160033	308102323685 9/7/2015	10.5.1001.4101.100.0000	\$10.71
Check #: 0						
						PO/InvoiceTotal: \$208.39
Check Group:						
BORDERS MAGNETIC BLACK POLKA DOTS		1	160034	208115270082 11/11/2015	10.5.1001.4101.100.0000	\$7.34
MARKER MR SKETCH SCENTED FINE PT SET OF 10		2	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$10.54
LABELS FOIL STAR PERMANENT ASST ST/440		1	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$1.96
STICKERS STINKY 1 FUN + FANCY JUMBO PACK OF 435		1	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$11.99
PENS ASST COLOR LE PEN FINE POINT SET OF 10		1	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$12.74
FASTENER RND 1' BS 100BX		3	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$6.90
CHALK SIDEWALK NEON 20 CT - SCHOOL SMART		2	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$4.88

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Voucher Detail Listing

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11/18/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SET 12 FILE FOLDERS AND 30 LIBRARY POCKETS - RED + WHITE DOT		1	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$13.63
FILE FOLDERS PENDAFLEX GLOW TWISTED 3 TAB ASST PACK OF 24		1	160034	308102326240 9/8/2015	10.5.1001.4101.100.0000	\$8.35
Check #: 0						
PO/InvoiceTotal:						\$78.33
Check Group: Supply order for Judy Johnson		1	160139	308102340014 9/22/2015	10.5.1002.4108.200.0000	\$149.91
Check #: 0						
PO/InvoiceTotal:						\$149.91
Check Group: Shredder - cross cut W11C Fellowes		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$91.11
Ball Reflex 8 cm		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$3.81
Weighted shoulder snake large - blue		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$35.70
Glove Spikey Glove		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$4.48
cuddle loop		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$26.79
ball splatz		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$4.42
fidget poppin peepers frog		1	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$3.61
fidget - stretch dinosaurs set of 4		2	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$3.60

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
perforated legal pad 3 hp 50 sheets		4	160200	308102356018 10/13/2015	10.5.2110.4000.100.0000	\$10.96
Check #: 0						
PO/InvoiceTotal:						\$184.48
Check Group:						
X-Acto Heavy Duty Pencil Sharpener		1	160210	208115371651 11/10/2015	10.5.1001.4002.100.0000	\$138.46
Check #: 0						
PO/InvoiceTotal:						\$138.46
Check Group:						
Per Order #7779584026 - Clipboard Letter Sz. Asst. Neon		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$3.25
File Folder Ltr. Asst. Colors 1/3 cut pack of 100		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$16.58
File Expanding 6 pocket with case ltr.		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$16.31
File Expanding Bio 13- pocket ltr. size blue		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$5.51
File Folders 1/3 cut blue ltr. size box of 100		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$15.30
File Folders 1/3 cut orange ltr. size box of 100		1	160218	208115408161 10/19/2015	10.5.2110.4000.200.0000	\$15.30
Check #: 0						
PO/InvoiceTotal:						\$72.25
Check Group:						
Folder Hanging Letter Green SMD64055 Pack of 25		1	160232	208115429268 10/22/2015	10.5.1002.4106.200.0000	\$12.35
Check #: 0						
PO/InvoiceTotal:						\$12.35

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$1,463.82
Teacher Created Materials						
Check Group:						
YR OLD TODAY BADGES		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$5.26
SPEECH/THOUGHT BUBBLES		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$6.44
CHEVRON NAME TAGS		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$5.85
SUPERHERO BULLETIN BRD DISPLAY		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$15.23
SUPERHERO TRIM		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$4.68
SUPERHERO COMPUTER		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$5.85
POSTCARDS-SUPERHERO WELCOME		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$5.26
POLKA DOTS MAGNETIC LABELS		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$11.71
AQUA CHEVRON HAND POINTER		1	160076	5845958 8/3/2015	10.5.1001.4109.100.0000	\$4.68
SUPERHERO NAME PLATES		0	160076	5845958 8/3/2015	10.5.1001.4104.100.0000	\$3.44
Check #: 0						
PO/InvoiceTotal:						\$68.40
Vendor Total:						\$68.40
Teachers Discovery						
Check Group:						
Decorate Authentic Sugar Skulls Kit		1	160208	72610 10/8/2015	10.5.1500.4032.200.0000	\$69.49
Check #: 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$69.49
						Vendor Total: \$69.49
Tyler Technologies, Inc						
Check Group:						
Sep 3 & 4 Teacher first payroll consulting		1 0		025-134431 9/9/2015	10.5.2520.3100.300.0000	\$1,012.65
						Check #: 0
						PO/InvoiceTotal: \$1,012.65
						Vendor Total: \$1,012.65
Vandercar, Matthew D						
Check Group:						
Nov mileage allowance		1 0		V626723 11/11/2015	10.5.2410.3325.100.0000	\$250.00
						Check #: 0
						PO/InvoiceTotal: \$250.00
						Vendor Total: \$250.00
Washburn, Dianne H						
Check Group:						
Reimburse for "Those Who Excel" exp		1 0		V449098 11/6/2015	10.5.2310.4900.300.0000	\$104.16
						Check #: 0
						PO/InvoiceTotal: \$104.16
						Vendor Total: \$104.16
West 40 Intermediate Service Center #2						
Check Group:						
Fingerprint/Camis		1 0		15-1219 10/15/2015	10.5.2320.3901.300.0000	\$55.00
						Check #: 0
						PO/InvoiceTotal: \$55.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$55.00
West Sub Chamber of Commerce						
Check Group:						
Membership Renewal		1	160265	631 11/4/2015	10.5.2320.6400.300.0000	\$300.00
						Check #: 0
						PO/InvoiceTotal: \$300.00
						Vendor Total: \$300.00
Wex Bank						
Check Group:						
Gas for truck and U-Haul		1	0	42666459 11/6/2015	20.5.2540.4640.300.0000	\$168.77
						Check #: 0
						PO/InvoiceTotal: \$168.77
						Vendor Total: \$168.77
Willow Springs Ace Hardware						
Check Group:						
Hardware supplies		1	0	70049 9/30/2015	20.5.2540.4000.300.0000	\$43.92
						Check #: 0
						PO/InvoiceTotal: \$43.92
						Vendor Total: \$43.92
Windisch, Amy						
Check Group:						
Reimburse for tuition		1	0	V667612 11/10/2015	10.5.2213.2300.300.0000	\$449.25
						Check #: 0
						PO/InvoiceTotal: \$449.25
						Vendor Total: \$449.25

Wittfiff

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Survey Monkey		1 0		V314403 10/19/2015	10.5.2320.4000.300.0000	\$204.00
Rackspace/BOE email chg		1 0		V314403 10/19/2015	10.5.2310.6400.300.0000	\$65.00
ED-Red registration/Palzet		1 0		V314403 10/19/2015	10.5.2320.3320.300.0000	\$40.00
IASB Fall Dinner/Palzet		1 0		V314403 10/19/2015	10.5.2320.3320.300.0000	\$40.00
Tony's/BOE refreshments/negotiations		1 0		V314403 10/19/2015	10.5.2310.4900.300.0000	\$29.98
BER/conference/Smith		1 0		V314403 10/19/2015	10.5.1001.3320.100.0000	\$239.00
Amazon/Dehumidifier/Histed		1 0		V526800 10/19/2015	20.5.2540.4000.300.0000	\$49.99
Amazon/Nat Geo credit		1 0		V526800 10/19/2015	10.5.1001.4103.100.0000	(\$19.95)
Amazon/Nat Geo credit		1 0		V526800 10/19/2015	10.5.1001.4103.100.0000	(\$19.95)
Home Depot/Dehumidifier/Histed		1 0		V526800 10/19/2015	20.5.2540.4000.300.0000	\$169.00
Renaissance/STAR math and reading		1 0		V860071 10/19/2015	10.5.1001.3160.100.0000	\$61.25
Renaissance/STAR math and reading		1 0		V860071 10/19/2015	10.5.1002.3160.200.0000	\$61.25
Lice kit		1 0		V860071 10/19/2015	10.5.1002.4000.200.0000	\$22.99
Sam's/middle school supplies		1 0		V994930 10/19/2015	10.5.1002.4000.200.0000	\$74.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Sam's/BOE supplies		1	0	V994930 10/19/2015	10.5.2310.4000.300.0000	\$231.05
Home Depotceiling tiles/concrete bit/screws/hooks		1	0	V994930 10/19/2015	20.5.2540.4000.300.0000	\$372.93
Check #: 107800204						
PO/InvoiceTotal:						\$1,621.04
Check Group:						
Birthday Stickers		1	160181	V368973 10/19/2015	10.5.1001.4018.100.0000	\$36.07
Check #: 107800204						
PO/InvoiceTotal:						\$36.07
Check Group:						
Online Order with TCI for 12 - 6 yr student online subscriptions to HA! The Ancient World Order Confirmation #213-ORD26531		12	160182	V316047 10/19/2015	10.5.1002.4200.200.0000	\$780.00
Check #: 107800204						
PO/InvoiceTotal:						\$780.00
Check Group:						
National Geographic for Kids 3G/3M		2	160188	V939662 10/19/2015	10.5.1001.4103.100.0000	\$39.90
Check #: 107800204						
PO/InvoiceTotal:						\$39.90
Check Group:						
Circle Of Life Vocal 2pt		3	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$6.75
Circle Of Life - Leadsheet		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$3.25
Happy - Piano Vocal		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
I Got You - Piano Vocal		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
I Got You - TAB		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
Shiny Happy People - Piano Vocal		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
Shiny Happy People - TAB		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
Stayin' Alive - Piano Vocal		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
Stayin' Alive - TAB		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
Stayin' Alive - Bass TAB		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.50
The Miracle - Piano Vocal		1	160198	V731039 10/19/2015	10.5.1001.4016.100.0000	\$5.95
Check #: 107800204						
PO/InvoiceTotal:						\$59.95
Check Group:						
Epson LCD projector		2	160199	V384138 10/19/2015	10.5.2225.5501.100.0000	\$439.42
Check #: 107800204						
PO/InvoiceTotal:						\$439.42
Check Group:						
Frisbee "To Smart to Start		20	160203	V26436 10/19/2015	10.5.1002.4015.200.0000	\$29.80
Reach for the Stars Hacky Sack		15	160203	V26436 10/19/2015	10.5.1002.4015.200.0000	\$29.85
Water Bottle I have the Power to be Drug Free		30	160203	V26436 10/19/2015	10.5.1002.4015.200.0000	\$35.70

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Bracelet 2 Smart 2 Start Drugs		400	160203	V26436 10/19/2015	10.5.1002.4015.200.0000	\$300.00
Shipping Fee on Order from NIMCO, Inc. for Red Ribbon Weed		1	160203	V26436 10/19/2015	10.5.1002.4000.200.0000	\$5.95
Check #: 107800204						
PO/InvoiceTotal:						\$401.30
Check Group:						
Online supply and small instrument order from Musician Friend per attached order		1	160204	V920515 10/19/2015	10.5.1002.4016.200.0000	\$281.93
Check #: 107800204						
PO/InvoiceTotal:						\$281.93
Check Group:						
Amazon order #105-0478608-3292246 Saving Ergonomic Spill Resistant 19 Key USB numeric Keypad for Laptop for Annette Szymczak		1	160205	V900635 10/19/2015	10.5.1002.4106.200.0000	\$9.99
Amazon order 105-8876709-8437841 for Wireless Presenter for Natalie Castaneda and Annette Szymczak		2	160205	V900635 10/19/2015	10.5.1002.4106.200.0000	\$35.80
Check #: 107800204						
PO/InvoiceTotal:						\$45.79
Check Group:						
AMAZON ORDER #105-1038177-1205021 for Dimitra Georganas as per attached order		1	160206	V190987 10/19/2015	10.5.1002.4107.200.0000	\$156.72
Check #: 107800204						
PO/InvoiceTotal:						\$156.72
Check Group:						
For John Glimco- IPA 2015 Education Leaders Fall Conference Principals Professional Conference-Monday Only 10/19/15 Confirmation #7627060		1	160212	V319890 10/19/2015	10.5.2410.3320.200.0000	\$187.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 107800204						
						PO/InvoiceTotal: <u>\$187.00</u>
Check Group:						
White out		1	160221	V6545 10/19/2015	10.5.1001.4000.100.0000	\$5.98
Halls Cough Drops		2	160221	V6545 10/19/2015	10.5.2130.4000.100.0000	\$12.94
Band-aids		1	160221	V6545 10/19/2015	10.5.2130.4000.100.0000	\$9.98
Check #: 107800204						
						PO/InvoiceTotal: <u>\$28.90</u>
						Vendor Total: <u>\$4,078.02</u>
Educational Benefit Cooperative						
Check Group:						
Oct medical insurance		1	0	V4787 10/16/2015	20.5.2540.2220.200.0000	\$382.67
Oct medical insurance		1	0	V4787 10/16/2015	20.5.2540.2220.300.0000	\$1,066.60
Oct medical insurance		1	0	V4787 10/16/2015	40.5.2550.2220.300.0000	\$421.72
Sep adj		1	0	V4787 10/16/2015	10.5.1002.2220.200.0000	\$382.67
Sep adj		1	0	V4787 10/16/2015	10.5.1205.2220.100.0000	\$765.34
Sep adj		1	0	V4787 10/16/2015	10.5.1205.2220.200.0000	\$846.91
Sep life insurance		1	0	V4787 10/16/2015	10.5.1001.2210.100.0000	\$138.00
Oct life insurance		1	0	V4787 10/16/2015	10.5.1002.2210.200.0000	\$155.25

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct life insurance		1	0	V4787 10/16/2015	10.5.1205.2210.100.0000	\$126.50
Oct life insurance		1	0	V4787 10/16/2015	10.5.1205.2210.200.0000	\$46.00
Oct life insurance		1	0	V4787 10/16/2015	10.5.1205.2210.300.0000	\$22.77
Oct life insurance		1	0	V4787 10/16/2015	10.5.1210.2210.100.0000	\$11.50
Oct life insurance		1	0	V4787 10/16/2015	10.5.1125.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.1650.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.1650.2210.200.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2110.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2110.2210.200.0000	\$5.75
Oct medical insurance		1	0	V4787 10/16/2015	20.5.2540.2220.100.0000	\$382.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1001.2220.100.0000	\$8,313.77
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1002.2220.200.0000	\$14,088.68
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1125.2220.100.0000	\$382.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1205.2220.100.0000	\$6,800.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1205.2220.200.0000	\$1,990.01

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1205.2220.300.0000	\$2,005.27
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1210.2220.100.0000	\$765.34
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1650.2220.100.0000	\$570.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.1650.2220.200.0000	\$382.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2110.2220.100.0000	\$794.58
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2110.2220.200.0000	\$382.67
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2130.2220.200.0000	\$1,055.00
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2210.2220.300.0000	\$2,005.27
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2220.2220.100.0000	\$1,055.00
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2225.2220.100.0000	\$2,005.27
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2225.2220.200.0000	\$691.48
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2320.2220.300.0000	\$2,489.46
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2410.2220.100.0000	\$3,109.42
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2410.2220.200.0000	\$2,717.04
Oct medical insurance		1	0	V4787 10/16/2015	10.5.2520.2220.300.0000	\$1,378.36

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct life insurance		1	0	V4787 10/16/2015	10.5.2130.2210.200.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2210.2210.300.0000	\$22.54
Oct life insurance		1	0	V4787 10/16/2015	10.5.2220.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2220.2210.200.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2225.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2225.2210.200.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	10.5.2320.2210.300.0000	\$46.00
Oct life insurance		1	0	V4787 10/16/2015	10.5.2410.2210.100.0000	\$45.66
Oct life insurance		1	0	V4787 10/16/2015	10.5.2410.2210.200.0000	\$45.20
Oct life insurance		1	0	V4787 10/16/2015	20.5.2540.2210.100.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	20.5.2540.2210.200.0000	\$5.75
Oct life insurance		1	0	V4787 10/16/2015	20.5.2540.2210.300.0000	\$11.50
Oct life insurance		1	0	V4787 10/16/2015	10.5.2520.2210.300.0000	\$27.60
Oct life insurance		1	0	V4787 10/16/2015	40.5.2550.2210.300.0000	\$6.90
Sep adj		1	0	V4787 10/16/2015	10.5.1002.2210.200.0000	\$11.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Sep adj		1	0	V4787 10/16/2015	10.5.1205.2210.100.0000	\$17.25
Sep adj		1	0	V4787 10/16/2015	10.5.1205.2210.200.0000	\$17.25
Oct medical insurance-EE		1	0	V4787 10/16/2015	10.2.0481.0000.000.9943	\$28,569.20
Check #: 107800205						
PO/InvoiceTotal:						\$86,621.50
Vendor Total:						\$86,621.50
Guardian - Appleton						
Check Group:						
Oct dental insurance		1	0	V433265 9/23/2015	10.2.0481.0000.000.9945	\$6,171.47
Oct vision insurance		1	0	V433265 9/23/2015	10.2.0481.0000.000.9947	\$1,086.21
Check #: 107800206						
PO/InvoiceTotal:						\$7,257.68
Vendor Total:						\$7,257.68
NASW IL Conference Registration						
Check Group:						
Conference/Dassinger		1	0	V328632 10/16/2015	10.5.1001.3320.100.0000	\$200.00
Check #: 107800207						
PO/InvoiceTotal:						\$200.00
Vendor Total:						\$200.00
Village of Willow Springs						
Check Group:						
Sep 1-Oct 31 sewer chg		1	0	V771740 10/16/2015	20.5.2540.3700.100.0000	\$64.22
Check #: 107800208						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1076 10/19/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$64.22
						Vendor Total: \$64.22
						Grand Total: \$98,221.42

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1098

11/18/2015

Fiscal Year: 2015-2016

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Hokki Stool 18" light blue		1	160223	8226 10/21/2015	10.5.2110.4000.100.0000	\$105.00
Hokki Stool 18" Lime Green		1	160223	8226 10/21/2015	10.5.2110.4000.100.0000	\$105.00
Hokki Stool 15" orange		1	160223	8226 10/21/2015	10.5.2110.4000.100.0000	\$100.00
Hokki Stool 15" red		1	160223	8226 10/21/2015	10.5.2110.4000.100.0000	\$100.00

Check #: 0

PO/InvoiceTotal:	\$410.00
Vendor Total:	\$410.00
Grand Total:	\$219,528.25

End of Report

October 2015 Revenue and Expenses

REVENUES	Budget	October 2015	YTD	% Realized
Education	\$ 10,211,421	\$ 185,361	\$ 4,470,112	43.8%
Oper & Maint	\$ 1,631,635	\$ 12,221	\$ 724,310	44.4%
Bond/Int	\$ 2,250	\$ 262	\$ 262	11.7%
Trans	\$ 992,993	\$ 5,172	\$ 402,886	40.6%
IMRF	\$ 322,064	\$ 1,214	\$ 196,261	60.9%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ 3,200	\$ 459	\$ 459	14.3%
Tort	\$ 82,827	\$ 267	\$ 37,970	45.8%
Life Safety	\$ 3,600	\$ 516	\$ 516	14.3%
Total	\$ 13,249,990	\$ 205,472	\$ 5,832,776	44.0%

EXPENSES	Budget	October 2015	YTD	% Used
Education	\$ 10,316,963	\$ 803,937	\$ 2,139,619	20.7%
Oper & Maint	\$ 1,135,372	\$ 94,182	\$ 399,410	35.2%
Bond/Int	\$ 1,755,153	\$ -	\$ -	0.0%
Trans	\$ 753,015	\$ 21,498	\$ 45,711	6.1%
IMRF	\$ 337,746	\$ 25,549	\$ 71,319	21.1%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 78,609	\$ -	\$ 78,609	100.0%
Life Safety	\$ 17,650	\$ 738	\$ 888	5.0%
Total	\$ 14,394,508	\$ 945,904	\$ 2,735,556	19.0%

Personnel Report

November 18, 2015

1. Employment of Non-certified Personnel

Attached are memoranda from Principals Matt Vandercar supporting the employment of Molly McCoy, elementary instructional aide; and Andrea Green, elementary lunchroom aide.

Recommendation:

That the Board of Education approve the employment of Molly McCoy as full time instructional aide at a rate of (\$17.60 hr/6.75 hours/139 days) beginning October 26, 2015; and Andrea Green as elementary lunchroom aide at a rate of (\$13.55/2 hours/timesheet required) beginning October 26, 2015.

2. Employment of Administrative Personnel

Director of Special Education Debbie Lubeck is requesting an extension in her temporary disability due to a serious illness. Debbie is expecting to return to work on or before May 1, 2016. The Board has the option to extend her unpaid temporary disability leave beyond her November 19 FMLA leave date.

Recommendation:

That the Board of Education approve the request to extend Debbie Lubecks's unpaid temporary disability leave until May 1, 2016.

October 20, 2015

TO: Dr. Dave Palzet
FROM: Matt Vandercar
RE: Instructional aide recommendation

I am recommending Molly McCoy for the instructional aide position at Pleasantdale Elementary School. She will be filling the position open due to two new IEP students requiring support.

Molly is a recent graduate from University of Illinois at Chicago. She earned her degree in Criminology, Law and Justice. Molly played volleyball at UIC and currently coaches all levels of volleyball.

I am excited about having Molly here and confident she will establish herself as an effective member of the Pleasantdale staff.

October 16, 2015

TO: Dr. Dave Palzet
FROM: Matt Vandercar
RE: Lunch aide recommendation

I am recommending Andrea Green for the lunch aide position at Pleasantdale Elementary School. She will work two hours during the lunch and recess periods when school is in session. I would like her to begin on Monday, October 26.

I am excited about having Andrea here and confident she will establish herself as an effective member of the Pleasantdale staff.

Pleasantdale School District 107
Burr Ridge, Illinois
Annual Financial Report
Year Ended June 30, 2015

Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2015

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Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2015

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MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

The Members of 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, 2015, and the related notes to the financial statements, which collectively comprise the 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.

(Continued)

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 Pleasantdale School District 107, as of June 30, 2015, 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 M to the audited financial statements, net position, net pension liability, and deferred outflows as of July 1, 2014 has been restated as a result of an adjustment due to the implementation of the Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* (GASB 68) and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68* (GASB 71). 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 management's discussion and analysis on pages 5 through 11, the Illinois Municipal Retirement Fund and Teachers' Retirement System of the State of Illinois pension data on pages 58 through 61, and budgetary comparison schedules and notes to the required supplementary information on pages 62 through 80 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.

(Continued)

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Pleasantdale School District 107's basic financial statements. The other schedules listed in the table of contents in 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, 2015 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 for the year ended June 30, 2015 is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2015.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Pleasantdale School District 107's basic financial statements, as of and for the year ended June 30, 2014 (not presented herein), and have issued our report thereon dated November 13, 2014, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pleasantdale School District 107's basic financial statements as a whole. The Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Debt Service Fund and Fire Prevention and Safety Fund for the year ended June 30, 2014 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the Debt Service Fund and Fire Prevention and Safety Fund have been subjected to the auditing procedures applied in the audit of those 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 Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Debt Service Fund and Fire Prevention and Safety Fund are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2014.

Other Information (Continued)

The other supplementary information, as listed in the table of contents, has 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 10, 2015 on our consideration of Pleasantdale School District 107'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 Pleasantdale School District 107's internal control over financial reporting and compliance.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 10, 2015

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

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, 2015. 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 \$0.8. This represents a 4% increase from 2014.
- > General revenues accounted for \$11.9 in revenue or 74% of all revenues in fiscal year 2015. Program specific revenues in the form of charges for services and fees and grants accounted for \$4.0 or 26% of total revenues of \$15.9.
- > The District incurred \$15.1 in expenses related to government activities in fiscal year 2015. However, only \$4.0 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.

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.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

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. 68, *Financial Reporting for Pensions (GASB 68)*, and Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68 (GASB 71)*, which were adopted by the District as of the fiscal year ended June 30, 2015. GASB 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures related to pension liabilities. For defined benefits pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute the present value to periods of employee service. GASB 71 established standards for measuring 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 implementation of GASB 68 and 71 required the District to record the net pension liability for TRS and IMRF. As a result of this implementation, net position as of July 1, 2014 decreased by \$811,688, net pension liability (included in long-term liabilities) increased by \$922,105, and deferred outflows increased by \$110,417.

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.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

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.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the financial statements.

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2015, than it was the year before, increasing 4% to \$21.2.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<i>(As Originally Reported)</i>	
	<u>2014</u>	<u>2015</u>
Assets:		
Current and other assets	\$ 19.2	\$ 19.6
Capital Assets	<u>16.7</u>	<u>16.4</u>
Total assets	<u>35.9</u>	<u>36.0</u>
Deferred outflows:		
Related to pensions	<u>-</u>	<u>0.3</u>
Total deferred outflows	<u>-</u>	<u>0.3</u>
Liabilities:		
Current liabilities	0.1	0.1
Long-term debt outstanding	<u>9.5</u>	<u>9.3</u>
Total liabilities	<u>9.6</u>	<u>9.4</u>
Deferred inflows:		
Unavailable property tax revenues	5.1	5.5
Related to pensions	<u>-</u>	<u>0.2</u>
Total deferred inflows	<u>5.1</u>	<u>5.7</u>
Net position:		
Net investment in capital assets	8.3	9.2
Restricted	5.2	5.6
Unrestricted	<u>7.7</u>	<u>6.4</u>
Total net position	<u>\$ 21.2*</u>	<u>\$ 21.2</u>

* - This amount is presented as originally reported. The amount was restated at July 1, 2014 due to the implementation of GASB 68 and GASB 71.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

Revenues in the governmental activities of the District of \$15.9 exceeded expenditures by \$0.8.

Table 2
Changes in Net Position
(in millions of dollars)

	<i>(As Originally Reported)</i>	
	<u>2014</u>	<u>2015</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.3	\$ 0.4
Operating grants and contributions	2.8	3.6
<i>General revenues:</i>		
Taxes	11.7	11.5
General state aid	0.2	0.2
Other	<u>0.1</u>	<u>0.2</u>
Total revenues	<u>15.1</u>	<u>15.9</u>
Expenses:		
Instruction	8.9	10.0
Support services	4.8	4.6
Other	<u>0.5</u>	<u>0.5</u>
Total expenses	<u>14.2</u>	<u>15.1</u>
Increase in net position	0.9	0.8
Beginning net position	<u>20.3</u>	<u>20.4**</u>
Ending net position	<u>\$ 21.2*</u>	<u>\$ 21.2</u>

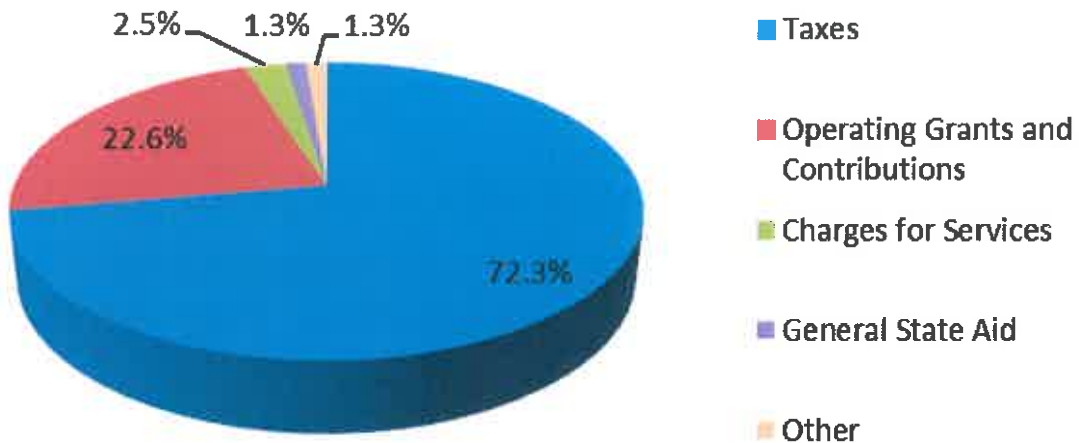
* - This amount is presented as originally reported. The amount was restated at July 1, 2014 due to the implementation of GASB 68 and GASB 71.

** - The beginning net position was restated due to the implementation of GASB 68 and GASB 71.

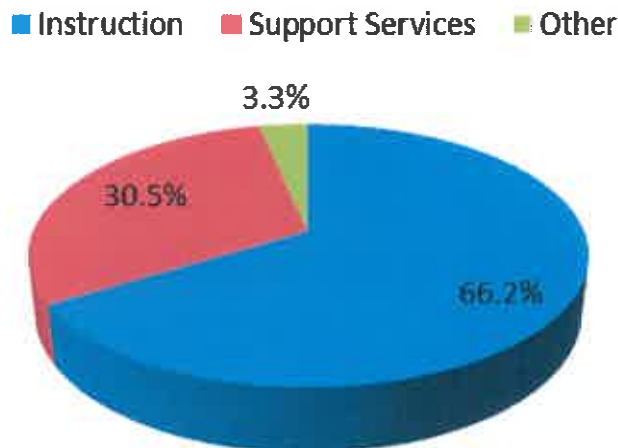
Property taxes accounted for the largest portion of the District's revenues, contributing 72%. The remainder of revenues came from personal property replacement taxes, state and federal grants, and other sources. The total cost of all the District's programs was \$15.1, mainly related to instruction, administration, and business.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

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, 2015

Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$14.1 at June 30, 2014 to \$14.0 June 30, 2015.

General Fund Budgetary Highlights

The District budgeted for the General Fund's fund balance to increase by \$0.9. The General Fund Balance actually decreased by \$0.4.

Capital Assets and Debt Administration

Capital assets

By the end of 2015, the District had compiled a total investment of \$25.3 (\$16.4 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 \$0.4. 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>2014</u>	<u>2015</u>
Land	\$ 0.4	\$ 0.4
Land improvements	0.1	0.1
Building improvements	0.1	0.2
Equipment	0.1	0.0
Buildings	<u>16.0</u>	<u>15.7</u>
Total	<u>\$ 16.7</u>	<u>\$ 16.4</u>

Long-term debt

The District retired \$1.3 of bonds in 2015. At the end of fiscal 2015, the District had a debt margin of \$26.7. 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>		
	<i>(As Originally Reported)</i>	
	<u>2014</u>	<u>2015</u>
General obligation bonds	\$ 9.4	\$ 8.2
Other long term liabilities	<u>0.1</u>	<u>1.1</u>
Total	<u>\$ 9.5*</u>	<u>\$ 9.3</u>

* - This amount is presented as originally reported. The amount was restated at July 1, 2014 due to the implementation of GASB 68 and GASB 71.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2015

Factors Bearing on the District's Future

After two years of decreasing EAV (equalized assessed value) of 7% and 5% in 2012 and 2013, respectively, Pleasantdale School District 107 is finally experiencing an increase of 1.6% in EAV in 2014. This increase is consistent with West Cook County. The National Consumer Price Index for tax year 2014 is 1.5% and the CPI for tax year 2015 will be 0.8%. Any increase in the local property tax revenues will be limited to the CPI, plus "new growth."

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. As of yet, the District is still conducting negotiations. It would be desirable to continue the practice of negotiating contracts in five year increments.

Enrollments increased slightly from 763 students in grades K-8 at the end of 2014-15 to 787 students at the beginning of the 2015-16 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, 2015

ASSETS	
Cash and investments	\$ 13,716,421
Receivables (net of allowance for uncollectibles):	
Property taxes	5,640,390
Replacement taxes	89,269
Intergovernmental	156,948
Capital assets:	
Land	399,498
Depreciable buildings, property, and equipment, net	<u>16,028,078</u>
Total assets	<u>36,030,604</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflows related to pensions	<u>346,335</u>
Total deferred outflows	<u>346,335</u>
LIABILITIES	
Accounts payable	71,691
Unearned revenue	27,200
Interest payable	25,615
Long-term liabilities:	
Due within one year	1,475,000
Due after one year	<u>7,838,741</u>
Total liabilities	<u>9,438,247</u>
DEFERRED INFLOW OF RESOURCES	
Property taxes levied for a future period	5,515,058
Deferred inflows related to pensions	<u>181,849</u>
Total deferred inflows	<u>5,696,907</u>
NET POSITION	
Net investment in capital assets	9,232,021
Restricted For:	
Operations and maintenance	3,687,158
Debt service	124,954
Student transportation	1,270,737
Retirement benefits	209,044
Capital projects	296,238
Tort immunity	11,838
Unrestricted	<u>6,409,795</u>
Total net position	<u>\$ 21,241,785</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2015

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	\$ 4,215,936	\$ 297,996	\$ 64,761	\$ (3,853,179)
Special programs	2,107,539	-	372,067	(1,735,472)
Other instructional programs	761,354	12,222	1,426	(747,706)
State retirement contributions	2,886,789	-	2,886,789	-
Support services:				
Pupils	223,280	-	-	(223,280)
Instructional staff	1,103,440	-	31,211	(1,072,229)
General administration	444,593	-	-	(444,593)
School administration	623,238	-	-	(623,238)
Business	540,633	86,780	38,067	(409,454)
Transportation	703,076	-	238,592	(464,484)
Operations and maintenance	993,768	46,035	-	(947,733)
Community services	560	-	-	(560)
Nonprogrammed charges - excluding special education	151,586	-	-	(151,586)
Interest and fees	372,702	-	-	(372,702)
Total governmental activities	\$ 15,128,494	\$ 443,033	\$ 3,632,913	\$ (11,046,216)
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				8,421,747
Real estate taxes, levied for specific purposes				2,486,215
Personal property replacement taxes				543,813
State aid-formula grants				184,975
Investment earnings				194,086
Miscellaneous				51,957
Total general revenues				11,882,793
Change in net position				836,577
Net position, beginning of year, as restated (see note M)				20,405,208
Net position, end of year				\$ 21,241,785

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

Governmental Funds

BALANCE SHEET

June 30, 2015

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 8,229,378	\$ 3,712,747	\$ 1,210,250	\$ 117,239
Receivables (net of allowance for uncollectibles):				
Property taxes	4,393,203	766,527	366,514	114,146
Replacement taxes	-	-	-	89,269
Intergovernmental	99,609	-	57,339	-
Total assets	<u>\$ 12,722,190</u>	<u>\$ 4,479,274</u>	<u>\$ 1,634,103</u>	<u>\$ 320,654</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 24,073	\$ 42,622	\$ 4,996	\$ -
Unearned revenue	27,200	-	-	-
Total liabilities	<u>51,273</u>	<u>42,622</u>	<u>4,996</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	4,295,584	749,494	358,370	111,610
Total deferred inflows	<u>4,295,584</u>	<u>749,494</u>	<u>358,370</u>	<u>111,610</u>
FUND BALANCES				
Restricted	11,838	3,687,158	1,270,737	209,044
Unassigned	8,363,495	-	-	-
Total fund balance	<u>8,375,333</u>	<u>3,687,158</u>	<u>1,270,737</u>	<u>209,044</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 12,722,190</u>	<u>\$ 4,479,274</u>	<u>\$ 1,634,103</u>	<u>\$ 320,654</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 150,569	\$ 296,238	\$ 13,716,421
-	-	5,640,390
-	-	89,269
<u>-</u>	<u>-</u>	<u>156,948</u>
<u>\$ 150,569</u>	<u>\$ 296,238</u>	<u>\$ 19,603,028</u>
-	-	71,691
<u>-</u>	<u>-</u>	<u>27,200</u>
<u>-</u>	<u>-</u>	<u>98,891</u>
<u>-</u>	<u>-</u>	<u>5,515,058</u>
<u>-</u>	<u>-</u>	<u>5,515,058</u>
150,569	296,238	5,625,584
<u>-</u>	<u>-</u>	<u>8,363,495</u>
<u>150,569</u>	<u>296,238</u>	<u>13,989,079</u>
<u>\$ 150,569</u>	<u>\$ 296,238</u>	<u>\$ 19,603,028</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, 2015

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

Total fund balances - governmental funds		\$ 13,989,079
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.		16,427,576
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources related to pensions	\$ 234,379	
Deferred outflows of 2015 employer contributions related to pensions	<u>111,956</u>	
		346,335
Deferred inflows of resources related to pensions		(181,849)
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.		(25,615)
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>(9,313,741)</u>
Net position of governmental activities		<u>\$ 21,241,785</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, 2015

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 8,500,320	\$ 1,483,209	\$ 703,953	\$ 220,480
Replacement taxes	451,865	-	-	91,948
State aid	3,443,778	25,740	238,592	-
Federal aid	116,110	-	-	-
Interest	122,910	43,928	18,814	2,315
Other	436,632	58,358	-	-
Total revenues	<u>13,071,615</u>	<u>1,611,235</u>	<u>961,359</u>	<u>314,743</u>
Expenditures				
Current:				
Instruction:				
Regular programs	3,973,523	-	-	42,659
Special programs	1,640,121	-	-	115,101
Other instructional programs	749,386	-	-	14,628
State retirement contributions	2,886,789	-	-	-
Support services:				
Pupils	195,825	-	-	13,052
Instructional staff	949,428	-	-	30,715
General administration	418,657	-	-	7,910
School administration	575,490	-	-	33,633
Business	447,658	8,825	-	8,491
Transportation	-	-	688,994	4,392
Operations and maintenance	540	853,460	-	33,051
Community services	560	-	-	-
Nonprogrammed charges	509,064	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	123,044	83,626	-	-
Total expenditures	<u>12,470,085</u>	<u>945,911</u>	<u>688,994</u>	<u>303,632</u>
Excess (deficiency) of revenues over expenditures	<u>601,530</u>	<u>665,324</u>	<u>272,365</u>	<u>11,111</u>
Other financing sources (uses)				
Transfers in	18,814	-	-	-
Transfers (out)	(1,000,000)	-	(666,942)	-
Total other financing sources (uses)	<u>(981,186)</u>	<u>-</u>	<u>(666,942)</u>	<u>-</u>
Net change in fund balance	<u>(379,656)</u>	<u>665,324</u>	<u>(394,577)</u>	<u>11,111</u>
Fund balance, beginning of year	<u>8,754,989</u>	<u>3,021,834</u>	<u>1,665,314</u>	<u>197,933</u>
Fund balance, end of year	<u>\$ 8,375,333</u>	<u>\$ 3,687,158</u>	<u>\$ 1,270,737</u>	<u>\$ 209,044</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$	\$	\$
-	-	10,907,962
-	-	543,813
-	-	3,708,110
-	-	116,110
2,431	3,688	194,086
-	-	494,990
<u>2,431</u>	<u>3,688</u>	<u>15,965,071</u>
-	-	4,016,182
-	-	1,755,222
-	-	764,014
-	-	2,886,789
-	-	208,877
-	-	980,143
-	-	426,567
-	-	609,123
-	14,597	479,571
-	-	693,386
-	-	887,051
-	-	560
-	-	509,064
1,285,000	-	1,285,000
338,708	-	338,708
-	-	206,670
<u>1,623,708</u>	<u>14,597</u>	<u>16,046,927</u>
<u>(1,621,277)</u>	<u>(10,909)</u>	<u>(81,856)</u>
1,648,128	-	1,666,942
-	-	(1,666,942)
<u>1,648,128</u>	<u>-</u>	<u>-</u>
26,851	(10,909)	(81,856)
<u>123,718</u>	<u>307,147</u>	<u>14,070,935</u>
\$ 150,569	\$ 296,238	\$ 13,989,079

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, 2015

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

Net change in fund balances - total governmental funds	\$ (81,856)
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 depreciation expense exceeds capital outlay in the current period.	(234,059)
Changes in deferred outflows and inflows or resources related to pensions are reported only in the statement of activities:	
Deferred outflow and inflows of resources related to IMRF pension liability	234,082
Deferred outflow and inflows of resources related to TRS pension liability	(180,013)
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.	(10,485)
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.	23,616
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>1,085,292</u>
Change in net position of governmental activities	<u>\$ 836,577</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, 2015

	Student Activity Fund
<hr/>	
ASSETS	
Cash	\$ <u>23,808</u>
LIABILITIES	
Due to student groups	\$ 22,110
Due to employees	<u>1,698</u>
	<u>\$ 23,808</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

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.

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. 68, *Accounting and Financial Reporting for Pensions*, which was implemented by the District during the fiscal year ended June 30, 2015. This Statement established standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures related to pension liabilities on the government-wide financial statements. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute the present value to periods of employee service.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. New Accounting Pronouncement (Continued)

The Governmental Accounting Standards Board (GASB) has issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*, which was implemented by the District during the fiscal year ended June 30, 2015. This Statement established standards for measuring 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.

Specific changes to the District's financial statements relate to the recognition of the net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense. See Note H and Note M for the effects of this implementation.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, capital projects, 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 - accounts 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.

c. Debt Service Fund

The *Debt Service Fund* - accounts 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 and 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, as are the fiduciary agency fund statements. 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.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has the resources, the liability or deferred inflow of resources for unearned and unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental Funds also defer revenue recognition in connection with resources received, but not yet earned.

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, 2015, the District reported deferred outflows of resources related to pension liabilities (see Note H). 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, 2015, the District reported deferred inflows related to property taxes levied for a future period and pension liabilities.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Deposits and Investments

The Illinois Compiled Statutes require the District to use the investment services of the Township School Treasurer. 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.

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. 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.

13. Restricted Net Position

For the government-wide financial statements, net position is reported as restricted when constraints exist that 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 net position was 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2015, 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, 2015 the District had no assigned fund balances.
- 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Fund Balance (Continued)

Governmental fund balances reported on the fund financial statements at June 30, 2015 are as follows:

The restricted fund balance in the General Fund is comprised of \$11,838, 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.

15. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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	\$ (8,167,090)
Unamortized bond premiums	(55,555)
Net pension liability - IMRF	(528,219)
Net pension liability - TRS	<u>(562,877)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position of governmental activities	<u>\$ (9,313,741)</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

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	\$ 143,485
Depreciation expense	<u>(377,544)</u>
 Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	 \$ <u><u>(234,059)</u></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	\$ 1,285,000
Accretion	(47,125)
Net pension liability - IMRF, net	(359,979)
Net pension liability - TRS, net	<u>207,396</u>
 Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	 \$ <u><u>1,085,292</u></u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

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.

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.

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

District cash and investments (other than the student activity accounts and 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, 2015

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 9.35 years, at June 30, 2015. 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 \$172,962,799. The District's proportionate share of all pooled cash and investments is approximately 7.11%. 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, 2015, the carrying value of the District's Agency Funds and imprest funds were \$28,608, all of which were deposited with financial institutions. The District also holds a balance in the Illinois Funds of \$3,192.

Credit Risk - Credit risk is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. 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.

Concentration of Credit Risk - The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

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 17, 2014. 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.

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. One third of the county is reassessed every year.

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 2.7253 for 2014.

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 2014 tax levy was \$507,181,813.

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.

The portion of the 2014 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 property taxes levied for a future period (deferred inflow).

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

	<u>Balance</u> <u>July 1, 2014</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2015</u>
Capital assets, not being depreciated				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Total capital assets, not being depreciated	<u>399,498</u>	<u>-</u>	<u>-</u>	<u>399,498</u>
Capital assets, being depreciated				
Buildings	21,256,079	-	-	21,256,079
Building improvements	151,181	91,125	-	242,306
Land improvements	396,298	8,545	-	404,843
Equipment	<u>3,021,047</u>	<u>43,815</u>	<u>51,444</u>	<u>3,013,418</u>
Total capital assets, being depreciated	<u>24,824,605</u>	<u>143,485</u>	<u>51,444</u>	<u>24,916,646</u>
Less accumulated depreciation for:				
Buildings	5,322,438	265,701	-	5,588,139
Building improvements	9,255	12,115	-	21,370
Land improvements	290,887	20,242	-	311,129
Equipment	<u>2,939,888</u>	<u>79,486</u>	<u>51,444</u>	<u>2,967,930</u>
Total accumulated depreciation	<u>8,562,468</u>	<u>377,544</u>	<u>51,444</u>	<u>8,888,568</u>
Total capital assets, being depreciated, net	<u>16,262,137</u>	<u>(234,059)</u>	<u>-</u>	<u>16,028,078</u>
Governmental activities capital assets, net	<u>\$ 16,661,635</u>	<u>\$ (234,059)</u>	<u>\$ -</u>	<u>\$ 16,427,576</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE E - CAPITAL ASSETS (Continued)

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

Governmental activities	
General government	
Regular programs	\$ 213,924
Education media	9,739
General administration	18,853
School administration	16,160
Facilities acquisition and construction services	49,779
Operations and maintenance	68,007
Food service	<u>1,082</u>
 Total depreciation from governmental activities	 \$ <u><u>377,544</u></u>

NOTE F - LONG-TERM LIABILITIES

The following is the long-term liability activity for the District for the year ended June 30, 2015:

	Balance July 1, 2014 (as restated)	Additions/ Accretion	Reductions	Balance June 30, 2015
Bonds payable:				
General obligation bonds	\$ 9,404,965	\$ 47,125	\$ 1,285,000	\$ 8,167,090
Unamortized premium	<u>79,171</u>	<u>-</u>	<u>23,616</u>	<u>55,555</u>
 Total bonds payable	 <u>9,484,136</u>	 <u>47,125</u>	 <u>1,308,616</u>	 <u>8,222,645</u>
 IMRF net pension liability *	 168,240	 797,699	 437,720	 528,219
TRS net pension liability *	<u>770,273</u>	<u>297</u>	<u>207,693</u>	<u>562,877</u>
 Total long-term liabilities - governmental activities	 \$ <u><u>10,422,649</u></u>	 \$ <u><u>845,121</u></u>	 \$ <u><u>1,954,029</u></u>	 \$ <u><u>9,313,741</u></u>

* Beginning balance is shown as restated. See Note H and Note M.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE F - LONG-TERM LIABILITIES (Continued)

	Due within one year
General obligation bonds	\$ 1,475,000

1. General Obligation Bonds

The summary of activity in bonds payable for the year ended June 30, 2015 is as follows:

	Bonds Payable July 1, 2014		Accretion		Debt Retired		Bonds Payable June 30, 2015
Series 2005 Capital Appreciation Bonds interest at 4.50%, maturing December 1, 2018	\$ 1,089,965	\$	47,125	\$	110,000	\$	1,027,090
Series 2006 Building Bonds interest at 4.00% to 5.50%, maturing December 1, 2019	8,165,000		-		1,025,000		7,140,000
Series 2009A GO Limited Refunding Bonds interest at 2.00% to 3.00%, maturing December 1, 2014	150,000		-		150,000		-
Total	\$ 9,404,965	\$	47,125	\$	1,285,000	\$	8,167,090

The bonds payable at June 30, 2015 is as follows:

	Interest Rates		Face Amount		Carrying Amount
Series 2005 Capital Appreciation Bonds	4.50%	\$	1,120,000	\$	1,027,090
Series 2006 Building Bonds	4.00% - 5.50%		7,140,000		7,140,000
		\$	8,260,000	\$	8,167,090

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE F - LONG-TERM LIABILITIES (Continued)

1. General Obligation Bonds (Continued)

At June 30, 2015, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
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
	\$ 8,260,000	\$ 782,151	\$ 9,042,151

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$150,569 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, 2015, the statutory debt limit for the District was \$34,995,545, of which \$26,735,545 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, 2015

NOTE H - PENSION LIABILITIES

1. Teachers' Retirement System of the State of Illinois

Plan Description

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. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. 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 TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 877-0890, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

Tier II members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Benefits Provided (Continued)

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2015, was 9.4 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2015, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$2,826,048 in pension contributions from the state of Illinois.

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2015, were \$34,539, and are deferred because they were paid after the June 30, 2014 measurement date.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Contributions (Continued)

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer 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, 2015, the employer pension contribution was 33.00 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2015, salaries totaling \$0 were paid from federal and special trust funds that required employer contributions of \$0.

Early Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members retiring under the Early Retirement Option (ERO). The payments vary depending on the member's age and salary. 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, 2015, the District paid \$0 to TRS for employer ERO contributions.

The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2015, the District paid \$2,081 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follow:

District's proportionate share of the net pension liability	\$ 562,877
State's proportionate share of the net pension liability associated with the District	35,101,562

Total	\$ 35,664,439

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, and rolled forward to June 30, 2014. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2014, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2014, the District's proportion was 0.0009248978 percent.

The net pension liability as of the beginning of this first measurement period under GASB Statement No. 68 was measured as of June 30, 2013, and the total pension liability was based on the June 30, 2013, actuarial valuation without any roll-up. The District's proportion of the net pension liability as of June 30, 2013, was based on the District's share of contributions to TRS for the measurement year ended June 30, 2013, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2013, the District's proportion was 0.0012295025 percent.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2015, the District recognized pension expense of \$2,870,476 and revenue of \$2,826,048 for support provided by the state. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 297	\$ -
Net difference between projected and actual earnings on pension plan investments	-	28,289
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>-</u>	<u>153,560</u>
Total deferred amount to be recognized in pension expense in the future period	297	181,849
District contributions subsequent to the measurement date	<u>34,539</u>	<u>-</u>
Total	<u>\$ 34,836</u>	<u>\$ 181,849</u>

The District reported \$34,539 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

<u>Year ended June 30,</u>	<u>Net Deferred Inflows of Resources</u>
2016	\$ 44,272
2017	44,272
2018	44,272
2019	44,272
2020	4,464
Thereafter	<u>-</u>
Total	\$ <u>181,552</u>

Actuarial Assumptions

The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00 percent
Salary increases	5.75 percent, average, including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2000 White Collar Table with projections using scale AA that vary by member group.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Actuarial Assumptions (Continued)

For GASB disclosure purposes, the actuarial assumptions for the years ended June 30, 2014 and 2013 were assumed to be the same. However, for funding purposes, the actuarial valuations for those two years were different. The actuarial assumptions used in the June 30, 2014 valuation were based on updates to economic assumptions adopted in 2014 which lowered the investment return assumption from 8.0 percent to 7.5 percent. The salary increase and inflation assumptions were also lowered. The actuarial assumptions used in the June 30, 2013 valuation were based on the 2012 actuarial experience analysis and first adopted in the June 30, 2012 valuation. The investment return assumption was lowered from 8.5 percent to 8.0 percent and the salary increase and inflation assumptions were also lowered. Mortality assumptions were adjusted to anticipate continued improvement in mortality.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Actuarial Assumptions (Continued)

<u>Asset Class</u>	<u>Allocation</u>	<u>Rate of</u>
U.S. large cap	18 %	8.23 %
Global equity (excluding U.S.)	18	8.58
Aggregate bonds	16	2.27
U.S. TIPS	2	3.52
NCREIF	11	5.81
Opportunistic real estate	4	9.79
ARS	8	3.27
Risk parity	8	5.57
Diversified inflation strategy	1	3.96
Private equity	14	13.03
Total	<u>100 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. Therefore, the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate:

	<u>1% Decrease</u> <u>(6.50%)</u>	<u>Current</u> <u>Discount</u> <u>(7.50%)</u>	<u>1% Increase</u> <u>(8.50%)</u>
District's proportionate share of the net pension liability	\$ <u>695,125</u>	\$ <u>562,877</u>	\$ <u>453,360</u>

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2014 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

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 managed with the Illinois Municipal Retirement Fund (IMRF), the administer of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the Benefits Provided section below. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2014, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	19
Inactive plan members entitled to but not yet receiving benefits	57
Active plan members	37
	<hr/>
Total	113
	<hr/> <hr/>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Contributions

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. This actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year. The contribution rate for calendar year 2014 used by the District was 10.68%. 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.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2014. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2014:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.50%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projections scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied fro non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	7.60%
International Equity	17%	7.80%
Fixed Income	27%	3.00%
Real Estate	8%	6.15%
Alternative Investments	9%	5.25-8.50%
Cash Equivalents	1%	2.25%
Total	<u>100%</u>	

Single Discount Rate

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

- a. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- b. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.56%; and the resulting single discount rate is 7.49%.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Changes in Net Pension Liability

The following table shows the components of the change in the District's net pension liability for the calendar year ended December 31, 2014:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2013	\$ 4,158,435	\$ 3,990,195	\$ 168,240
Changes for the year:			
Service cost	152,338	-	152,338
Interest on the total pension liability	311,836	-	311,836
Difference between expected and actual experience of the total pension liability	77,228	-	77,228
Changes of assumptions	217,974	-	217,974
Contributions - Employer	-	136,352	(136,352)
Contributions - Employees	(153,589)	56,761	(210,350)
Net Investment Income	-	244,607	(244,607)
Benefit payments, including refunds of employee contributions	-	(153,589)	153,589
Other (net transfer)	-	(38,323)	38,323
Net changes	<u>605,787</u>	<u>245,808</u>	<u>359,979</u>
Balances at December 31, 2014	<u>\$ 4,764,222</u>	<u>\$ 4,236,003</u>	<u>\$ 528,219</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.49%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (6.49%)	Current Discount Rate	1% Increase (8.49%)
Net pension liability (asset)	\$ <u>1,187,299</u>	\$ <u>528,219</u>	\$ <u>(14,638)</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2015, the District recognized pension expense of \$262,249. At June 30, 2015, the District reported deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>	
Differences between expected and actual experience	\$ 49,790
Change of assumptions	140,530
Net difference between projected and actual earnings on pension plan investments	<u>43,762</u>
Total deferred amounts to be recognized in pension expense in future periods	234,082
<i>Pension contributions made subsequent to the measurement date</i>	<u>77,417</u>
Total deferred amounts related to pensions	<u>\$ 311,499</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	<u>Deferred Outflows of Resources</u>
2015	\$ 115,823
2016	96,378
2017	10,941
2018	10,940
2019	-
Thereafter	<u>-</u>
 Total	 <u>\$ 234,082</u>

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE I - OTHER POSTEMPLOYMENT BENEFITS

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment 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. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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.

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 1.02 percent of pay during the year ended June 30, 2015. State of Illinois contributions were \$60,741 and the District recognized revenue and expenditures of this amount during the year.

District contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.76 percent during the year ended June 30, 2015. For the year ended June 30, 2015, the District paid \$45,258 to the THIS Fund, which was 100 percent of the required contribution.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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."

NOTE J - INTERFUND TRANSFERS

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

The District transferred \$648,128 from the Transportation Fund to the Debt Service Fund. The amount transferred is to be used for funding future debt payments.

The District transferred \$18,814 from the Transportation Fund to the Educational Fund. The amount transferred represents interest earned on investments.

NOTE K - 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 L - CONTINGENCIES

1. Litigation

The District is at times a defendant in various lawsuits and other pending matters, such as PTAB appeals. Although the eventual outcome and related liability, if any, is not determinable at this time, in the opinion of the District's management, the resolution of these matters will not have a material adverse effect on the financial condition of the District. No provision has been made in the accompanying financial statements for settlement costs.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2015

NOTE L - 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 M - RESTATEMENT

The implementation of GASB 68 and GASB 71 (Note A-2) required the District to record the net pension liability for TRS and IMRF. As a result of this implementation, as of July 1, 2014, net position decreased by \$811,688, net pension liability (included in long term liabilities) increased by \$922,105, and deferred outflows increased by \$110,417.

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 10, 2015, 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
SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
Illinois Municipal Retirement Fund
June 30, 2015

Calendar Year Ended December 31, 2014

Total pension liability	
Service cost	\$ 152,338
Interest on the total pension liability	311,836
Difference between expected and actual experience of the total pension liability	77,228
Assumption changes	217,974
Benefit payments and refunds	<u>(153,589)</u>
Net change in total pension liability	605,787
Total pension liability, beginning	<u>4,158,435</u>
Total pension liability, ending	<u>\$ 4,764,222</u>
Plan fiduciary net position	
Contributions, employer	\$ 136,352
Contributions, employee	56,761
Net investment income	244,607
Benefit payments, including refunds of employee contributions	(153,589)
Other (net transfer)	<u>(38,323)</u>
Net change in plan fiduciary net position	245,808
Plan fiduciary net position, beginning	<u>3,990,195</u>
Plan fiduciary net position, ending	<u>\$ 4,236,003</u>
Net pension liability	<u>\$ 528,219</u>
Plan fiduciary net position as a percentage of the total pension liability	88.91 %
Covered Valuation Payroll	\$ 1,261,348
Net pension liability as a percentage of covered valuation payroll	41.88 %

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015; therefore, 10 years of information is not available.

Pleasantdale School District 107
SCHEDULE OF CONTRIBUTIONS
 Illinois Municipal Retirement Fund
June 30, 2015

<u>Calendar Year</u> Ending December 31,	<u>Actuarially</u> <u>Determined</u> <u>Contribution</u>	<u>Actual</u> <u>Contribution</u>	<u>Contribution</u> <u>Deficiency</u> <u>(Excess)</u>	<u>Covered</u> <u>Valuation</u> <u>Payroll</u>	<u>Actual Contribution</u> <u>as a % of</u> <u>Covered Valuation Payroll</u>
2014	\$ 136,352	* \$ 136,352	-	\$ 1,261,348	10.81 %

* Estimated based on contribution rate of 10.81% and covered valuation payroll of \$1,261,348.

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015; therefore, 10 years of information is not available.

Pleasantdale School District 107
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Teachers' Retirement System of the State of Illinois
June 30, 2015

District's proportion of the net pension liability	0.0009248978 %
District's proportionate share of the net pension liability	\$ 562,877
State's proportionate share of the net pension liability associated with the District	<u>35,101,562</u>
Total	<u>\$ 35,664,439</u>
District's covered-employee payroll	<u>\$ 5,689,636</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.89 %
Plan fiduciary net position as a percentage of the total pension liability	43.00 %

Note 1: The amounts presented were determined as of the prior fiscal-year end.

Note 2: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015; therefore, 10 years of information is not available.

Pleasantdale School District 107
SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Retirement System of the State of Illinois
June 30, 2015

Fiscal Year Ended June 30, 2014

Contractually required contribution	\$ 33,000
Contributions in relation to the contractually required contribution	<u>16,450</u>
Contribution deficiency (excess)	<u>\$ 16,550</u>
District's covered-employee payroll	\$ 5,689,636
Contributions as a percentage of covered-employee payroll	0.29 %

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015; therefore, 10 years of information is not available.

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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 8,597,209	\$ 8,380,773	\$ (216,436)	\$ 8,369,375
Special education levy	122,378	119,547	(2,831)	119,809
Corporate personal property replacement taxes	427,940	451,865	23,925	347,540
Regular tuition from pupils or parents	225,000	297,996	72,996	176,253
Summer school tuition from pupils or parents	10,000	12,222	2,222	11,441
Interest on investments	42,230	122,910	80,680	48,081
Sales to pupils - lunch	97,500	70,129	(27,371)	74,196
Sales to pupils - a la carte	-	16,651	16,651	14,438
Contributions and donations from private sources	-	167	167	332
Refund of prior years' expenditures	-	30,714	30,714	16,779
Other	500	8,753	8,253	9,735
Total local sources	<u>9,522,757</u>	<u>9,511,727</u>	<u>(11,030)</u>	<u>9,187,979</u>
State sources				
General State Aid	186,900	184,975	(1,925)	185,094
Special Education - Private Facility Tuition	150,000	90,507	(59,493)	150,928
Special Education - Extraordinary	100,000	89,108	(10,892)	89,248
Special Education - Personnel	200,000	188,789	(11,211)	178,813
Special Education - Orphanage - Individual	-	-	-	4,919
Special Education - Summer School	300	400	100	363
Bilingual Ed. - Downstate - T.P.I. and T.P.E.	2,128	1,426	(702)	2,082
State Free Lunch and Breakfast	300	284	(16)	312
Other state sources	750	1,500	750	736
Total state sources	<u>640,378</u>	<u>556,989</u>	<u>(83,389)</u>	<u>612,495</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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Federal sources				
National School Lunch Program	\$ 28,000	\$ 37,783	\$ 9,783	\$ 28,717
Title I - Low Income	57,225	64,761	7,536	68,786
Federal - Special Education - Pre-School Flow Through	252	-	(252)	-
Federal - Special Education - I.D.E.A. - Flow Through	3,263	3,263	-	6,043
Title II - Teacher Quality	10,545	10,303	(242)	11,082
Other federal sources	3,884	-	(3,884)	-
	<u>103,169</u>	<u>116,110</u>	<u>12,941</u>	<u>114,628</u>
Total federal sources				
	<u>10,266,304</u>	<u>10,184,826</u>	<u>(81,478)</u>	<u>9,915,102</u>
Expenditures				
Instruction				
Regular programs				
Salaries	3,224,878	3,170,074	54,804	3,200,814
Employee benefits	612,825	619,637	(6,812)	616,319
Purchased services	52,650	29,867	22,783	49,834
Supplies and materials	185,278	149,304	35,974	144,512
Capital outlay	8,000	5,934	2,066	3,360
Other objects	1,800	4,641	(2,841)	1,359
Non-capitalized equipment	7,000	-	7,000	-
	<u>4,092,431</u>	<u>3,979,457</u>	<u>112,974</u>	<u>4,016,198</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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Pre-K programs				
Salaries	\$ 163,911	\$ 191,457	\$ (27,546)	\$ 127,968
Employee benefits	36,477	29,578	6,899	27,735
Supplies and materials	3,500	3,340	160	2,904
Total	<u>203,888</u>	<u>224,375</u>	<u>(20,487)</u>	<u>158,607</u>
Special education programs				
Salaries	1,174,626	1,209,838	(35,212)	1,037,733
Employee benefits	204,818	202,338	2,480	162,802
Purchased services	10,986	7,098	3,888	1,583
Supplies and materials	18,250	11,913	6,337	6,238
Capital outlay	5,500	3,641	1,859	6,716
Other objects	400	-	400	-
Non-capitalized equipment	6,000	800	5,200	-
Total	<u>1,420,580</u>	<u>1,435,628</u>	<u>(15,048)</u>	<u>1,215,072</u>
Interscholastic programs				
Salaries	289,100	296,517	(7,417)	276,522
Employee benefits	29,700	30,938	(1,238)	28,286
Purchased services	7,800	7,148	652	7,683
Supplies and materials	11,250	11,434	(184)	8,000
Capital outlay	500	-	500	-
Other objects	1,100	2,164	(1,064)	2,602
Total	<u>339,450</u>	<u>348,201</u>	<u>(8,751)</u>	<u>323,093</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, 2015

With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Summer school programs				
Salaries	\$ 22,650	\$ 18,578	\$ 4,072	\$ 21,554
Employee benefits	1,260	1,444	(184)	1,200
Purchased services	1,000	-	1,000	-
Supplies and materials	2,800	714	2,086	5,170
Total	27,710	20,736	6,974	27,924
Gifted programs				
Salaries	129,637	129,637	-	122,227
Employee benefits	25,733	25,461	272	22,586
Supplies and materials	1,000	976	24	842
Total	156,370	156,074	296	145,655
Special education programs K-12 - private tuition	83,000	128,989	(45,989)	85,571
Special education programs pre-K - private tuition	137,600	79,145	58,455	98,295
Total instruction	6,461,029	6,372,605	88,424	6,070,415
Support services				
Pupils				
Attendance and social work services				
Salaries	87,967	87,847	120	81,900
Employee benefits	23,810	23,310	500	18,681
Supplies and materials	2,700	960	1,740	1,153
Total	114,477	112,117	2,360	101,734

(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, 2015

With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Health services				
Salaries	\$ 70,117	\$ 69,219	\$ 898	\$ 68,952
Employee benefits	17,087	12,711	4,376	14,848
Purchased services	100	-	100	-
Supplies and materials	1,800	1,778	22	1,533
Capital outlay	1,300	-	1,300	-
Total	<u>90,404</u>	<u>83,708</u>	<u>6,696</u>	<u>85,333</u>
Total pupils	<u>204,881</u>	<u>195,825</u>	<u>9,056</u>	<u>187,067</u>
Instructional staff				
Improvement of instruction services				
Salaries	343,306	281,429	61,877	274,422
Employee benefits	189,410	168,018	21,392	131,979
Purchased services	109,700	72,567	37,133	81,964
Supplies and materials	112,450	34,860	77,590	226,769
Total	<u>754,866</u>	<u>556,874</u>	<u>197,992</u>	<u>715,134</u>
Educational media services				
Salaries	245,956	245,551	405	349,151
Employee benefits	50,410	49,935	475	65,757
Purchased services	28,100	10,937	17,163	11,917
Supplies and materials	58,030	53,404	4,626	43,982
Capital outlay	106,000	113,469	(7,469)	20,165
Other objects	31,430	22,074	9,356	20,492
Non-capitalized equipment	6,000	10,653	(4,653)	1,820
Total	<u>525,926</u>	<u>506,023</u>	<u>19,903</u>	<u>513,284</u>
Total instructional staff	<u>1,280,792</u>	<u>1,062,897</u>	<u>217,895</u>	<u>1,228,418</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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
General administration				
Board of education services				
Purchased services	\$ 71,000	\$ 63,813	\$ 7,187	\$ 90,457
Supplies and materials	20,000	13,711	6,289	13,421
Other objects	6,500	3,020	3,480	6,386
Total	<u>97,500</u>	<u>80,544</u>	<u>16,956</u>	<u>110,264</u>
Executive administration services				
Salaries	188,121	187,169	952	180,098
Employee benefits	49,363	49,363	-	49,136
Purchased services	12,000	17,081	(5,081)	17,775
Supplies and materials	3,500	1,510	1,990	1,393
Other objects	5,000	2,857	2,143	3,086
Total	<u>257,984</u>	<u>257,980</u>	<u>4</u>	<u>251,488</u>
Tort immunity services				
Purchased services	80,133	80,133	-	76,582
Total	<u>80,133</u>	<u>80,133</u>	<u>-</u>	<u>76,582</u>
Total general administration	<u>435,617</u>	<u>418,657</u>	<u>16,960</u>	<u>438,334</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, 2015

With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
School administration				
Office of the principal services				
Salaries	\$ 465,456	\$ 459,379	\$ 6,077	\$ 427,722
Employee benefits	95,710	95,696	14	90,915
Purchased services	27,500	10,205	17,295	7,531
Supplies and materials	14,690	9,221	5,469	9,656
Capital outlay	1,100	-	1,100	636
Other objects	1,565	989	576	1,328
Total	<u>606,021</u>	<u>575,490</u>	<u>30,531</u>	<u>537,788</u>
Total school administration	<u>606,021</u>	<u>575,490</u>	<u>30,531</u>	<u>537,788</u>
Fiscal services				
Salaries	142,201	142,201	-	136,074
Employee benefits	29,748	29,917	(169)	28,998
Purchased services	94,720	91,480	3,240	77,479
Supplies and materials	6,500	(204)	6,704	410
Capital outlay	2,000	-	2,000	-
Total	<u>275,169</u>	<u>263,394</u>	<u>11,775</u>	<u>242,961</u>
Operation and maintenance of plant services				
Purchased services	9,844	540	9,304	12,887
Total	<u>9,844</u>	<u>540</u>	<u>9,304</u>	<u>12,887</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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Food services				
Salaries	\$ 51,325	\$ 56,929	\$ (5,604)	\$ 51,751
Employee benefits	4,300	5,519	(1,219)	4,110
Purchased services	35	-	35	-
Supplies and materials	<u>131,700</u>	<u>121,816</u>	<u>9,884</u>	<u>119,606</u>
Total	<u>187,360</u>	<u>184,264</u>	<u>3,096</u>	<u>175,467</u>
Total business	<u>472,373</u>	<u>448,198</u>	<u>24,175</u>	<u>431,315</u>
Total support services	<u>2,999,684</u>	<u>2,701,067</u>	<u>298,617</u>	<u>2,822,922</u>
Community services				
Purchased services	<u>845</u>	<u>560</u>	<u>285</u>	<u>1,265</u>
Total	<u>845</u>	<u>560</u>	<u>285</u>	<u>1,265</u>
Payments for special education programs				
Other objects	<u>493,029</u>	<u>357,478</u>	<u>135,551</u>	<u>307,339</u>
Payments for special education programs - tuition				
Other objects	<u>246,002</u>	<u>151,586</u>	<u>94,416</u>	<u>128,968</u>
Total payments to other districts and other government units	<u>739,031</u>	<u>509,064</u>	<u>229,967</u>	<u>436,307</u>
Provision for contingencies	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total expenditures	<u>10,215,589</u>	<u>9,583,296</u>	<u>632,293</u>	<u>9,330,909</u>
Excess of revenues over expenditures	<u>50,715</u>	<u>601,530</u>	<u>550,815</u>	<u>584,193</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, 2015
 With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Other financing sources (uses)				
Permanent transfer of interest	\$ 7,100	\$ 18,814	\$ 11,714	\$ 7,853
Other uses - transfer to Debt Services Fund	<u>(1,000,000)</u>	<u>(1,000,000)</u>	-	-
Total other financing sources (uses)	<u>(992,900)</u>	<u>(981,186)</u>	<u>11,714</u>	<u>7,853</u>
Net change to fund balance	<u>\$ (942,185)</u>	<u>(379,656)</u>	<u>\$ 562,529</u>	592,046
Fund balance, beginning of year		<u>8,754,989</u>		<u>8,162,943</u>
Fund balance, end of year		<u>\$ 8,375,333</u>		<u>\$ 8,754,989</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 1,521,403	\$ 1,483,209	\$ (38,194)	\$ 1,480,794
Interest on investments	16,000	43,928	27,928	15,152
Rentals	40,000	46,035	6,035	43
Impact fees from municipal or county governments	5,000	12,323	7,323	11,816
Total local sources	<u>1,582,403</u>	<u>1,585,495</u>	<u>3,092</u>	<u>1,507,805</u>
State sources				
School infrastructure - maintenance projects	7,500	6,332	(1,168)	-
Other	20,050	19,408	(642)	-
Total state sources	<u>27,550</u>	<u>25,740</u>	<u>(1,810)</u>	<u>-</u>
Total revenues	<u>1,609,953</u>	<u>1,611,235</u>	<u>1,282</u>	<u>1,507,805</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction services				
Purchased services	15,000	8,825	6,175	6,955
Capital outlay	55,315	53,991	1,324	638,613
Total	<u>70,315</u>	<u>62,816</u>	<u>7,499</u>	<u>645,568</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, 2015

With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Operation and maintenance of plant services				
Salaries	\$ 183,517	\$ 181,164	\$ 2,353	\$ 174,465
Employee benefits	20,869	20,034	835	18,936
Purchased services	360,432	434,157	(73,725)	345,354
Supplies and materials	278,000	217,110	60,890	215,349
Capital outlay	140,000	29,635	110,365	32,196
Other objects	-	995	(995)	-
Non-capitalized equipment	3,000	-	3,000	-
Total	<u>985,818</u>	<u>883,095</u>	<u>102,723</u>	<u>786,300</u>
Total business	<u>1,056,133</u>	<u>945,911</u>	<u>110,222</u>	<u>1,431,868</u>
Total support services	<u>1,056,133</u>	<u>945,911</u>	<u>110,222</u>	<u>1,431,868</u>
Provision for contingencies	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total expenditures	<u>1,071,133</u>	<u>945,911</u>	<u>125,222</u>	<u>1,431,868</u>
Excess of revenues over expenditures	<u>538,820</u>	<u>665,324</u>	<u>126,504</u>	<u>75,937</u>
Other financing uses				
Transfer to Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
Net change in fund balance	<u>\$ 538,820</u>	<u>665,324</u>	<u>\$ 126,504</u>	<u>(924,063)</u>
Fund balance, beginning of year		<u>3,021,834</u>		<u>3,945,897</u>
Fund balance, end of year		<u>\$ 3,687,158</u>		<u>\$ 3,021,834</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 728,991	\$ 703,953	\$ (25,038)	\$ 706,385
Interest on investments	7,100	18,814	11,714	7,853
Total local sources	<u>736,091</u>	<u>722,767</u>	<u>(13,324)</u>	<u>714,238</u>
State sources				
Transportation - Regular/Vocational	123,300	130,229	6,929	123,853
Transportation - Special Education	112,000	108,363	(3,637)	127,822
Other State Sources	20,050	-	(20,050)	-
Total state sources	<u>255,350</u>	<u>238,592</u>	<u>(16,758)</u>	<u>251,675</u>
Total revenues	<u>991,441</u>	<u>961,359</u>	<u>(30,082)</u>	<u>965,913</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	45,938	45,937	1	43,963
Employee benefits	8,921	8,476	445	9,847
Purchased services	751,300	634,581	116,719	718,135
Non-capitalized equipment	1,000	-	1,000	-
Total support services	<u>807,159</u>	<u>688,994</u>	<u>118,165</u>	<u>771,945</u>
Total expenditures	<u>807,159</u>	<u>688,994</u>	<u>118,165</u>	<u>771,945</u>
Excess of revenues over expenditures	<u>184,282</u>	<u>272,365</u>	<u>88,083</u>	<u>193,968</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Other financing uses				
Permanent transfer of interest - out	\$ (7,100)	\$ (18,814)	\$ 11,714	\$ (7,853)
Other uses - Transfer to Debt Service Fund	<u>(648,128)</u>	<u>(648,128)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(655,228)</u>	<u>(666,942)</u>	<u>11,714</u>	<u>(7,853)</u>
Net change in fund balance	<u>\$ (470,946)</u>	<u>(394,577)</u>	<u>\$ 99,797</u>	186,115
Fund balance, beginning of year		<u>1,665,314</u>		<u>1,479,199</u>
Fund balance, end of year		<u>\$ 1,270,737</u>		<u>\$ 1,665,314</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 112,525	\$ 110,240	\$ (2,285)	\$ 109,791
Social security/medicare only levy	112,525	110,240	(2,285)	109,791
Corporate personal property replacement taxes	88,550	91,948	3,398	158,323
Interest on investments	500	2,315	1,815	833
Total local sources	<u>314,100</u>	<u>314,743</u>	<u>643</u>	<u>378,738</u>
Total revenues	<u>314,100</u>	<u>314,743</u>	<u>643</u>	<u>378,738</u>
Expenditures				
Instruction				
Regular programs	45,650	42,659	2,991	42,376
Pre-K programs	2,380	2,636	(256)	1,795
Special education programs	115,545	115,101	444	104,366
Interscholastic programs	10,100	9,159	941	9,582
Summer school programs	1,380	1,041	339	1,356
Gifted programs	1,880	1,792	88	1,689
Total instruction	<u>176,935</u>	<u>172,388</u>	<u>4,547</u>	<u>161,164</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015			2014 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Support services				
Pupils				
Attendance and social work services	\$ 1,276	\$ 1,116	\$ 160	\$ 1,053
Health services	<u>13,120</u>	<u>11,936</u>	<u>1,184</u>	<u>11,871</u>
Total pupils	<u>14,396</u>	<u>13,052</u>	<u>1,344</u>	<u>12,924</u>
Instructional staff				
Improvement of instruction services	4,935	4,088	847	4,009
Educational media services	<u>27,761</u>	<u>26,627</u>	<u>1,134</u>	<u>38,612</u>
Total instructional staff	<u>32,696</u>	<u>30,715</u>	<u>1,981</u>	<u>42,621</u>
General administration				
Executive administration services	<u>7,830</u>	<u>7,910</u>	<u>(80)</u>	<u>7,775</u>
Total general administration	<u>7,830</u>	<u>7,910</u>	<u>(80)</u>	<u>7,775</u>
School administration				
Office of the principal services	<u>35,758</u>	<u>33,633</u>	<u>2,125</u>	<u>34,300</u>
Total school administration	<u>35,758</u>	<u>33,633</u>	<u>2,125</u>	<u>34,300</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Business				
Fiscal services	\$ 6,515	\$ 6,547	\$ (32)	\$ 6,427
Operation and maintenance of plant services	33,308	33,051	257	32,857
Pupil transportation services	3,572	4,392	(820)	3,509
Food services	3,090	1,944	1,146	2,790
Total business	<u>46,485</u>	<u>45,934</u>	<u>551</u>	<u>45,583</u>
Total support services	<u>137,165</u>	<u>131,244</u>	<u>5,921</u>	<u>143,203</u>
Total expenditures	<u>314,100</u>	<u>303,632</u>	<u>10,468</u>	<u>304,367</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>11,111</u>	<u>\$ 11,111</u>	<u>74,371</u>
Fund balance, beginning of year		<u>197,933</u>		<u>123,562</u>
Fund balance, end of year		<u>\$ 209,044</u>		<u>\$ 197,933</u>

(Concluded)

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2015

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.

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 17, 2014.
- g) All annual budgets appropriations lapse at the end of the fiscal year.

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2015

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	\$ 10,184,826	\$ 9,583,296
To adjust for on-behalf payments received	2,886,789	-
To adjust for on-behalf payments made	-	2,886,789
	\$ 13,071,615	\$ 12,470,085

3. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Changes of Assumptions

Amounts reported in 2014 reflect an investment rate of return of 7.5 percent, an inflation rate of 3.0 percent and real return of 4.5 percent, and a salary increase assumption of 5.75 percent. In 2013, assumptions used were an investment rate of return of 8.0 percent, an inflation rate of 3.25 percent and real return of 4.75 percent, and salary increases of 6.00 percent. However, the total pension liability at the beginning and end of the year was calculated using the same assumptions, so the difference due to actuarial assumptions was not calculated or allocated.

Pleasantdale School District 107
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2015

4. SUMMARY OF ACUTARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2014 IMRF CONTRIBUTION RATE*

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine the 2014 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular members): 29-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 24 years for most employers (two employers were financed over 33 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	4.00%
Price Inflation	3.0% - approximate; no explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00%, including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 calculation pursuant to an experience study of the period 2008-2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men, 120% of the table rates were used. For women, 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2012 actuarial valuation.

SUPPLEMENTARY FINANCIAL INFORMATION

Pleasantdale School District 107

General Fund

COMBINING BALANCE SHEET

June 30, 2015

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 7,955,221	\$ 10,934	\$ 263,223	\$ 8,229,378
Receivables (net of allowance for uncollectibles):				
Property taxes	4,352,508	40,695	-	4,393,203
Intergovernmental	99,609	-	-	99,609
<u>Total assets</u>	<u>\$ 12,407,338</u>	<u>\$ 51,629</u>	<u>\$ 263,223</u>	<u>\$ 12,722,190</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 24,073	\$ -	\$ -	\$ 24,073
Unearned revenue	27,200	-	-	27,200
<u>Total liabilities</u>	<u>51,273</u>	<u>-</u>	<u>-</u>	<u>51,273</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	4,255,793	39,791	-	4,295,584
<u>Total deferred inflows</u>	<u>4,255,793</u>	<u>39,791</u>	<u>-</u>	<u>4,295,584</u>
FUND BALANCES				
Restricted	-	11,838	-	11,838
Unassigned	8,100,272	-	263,223	8,363,495
<u>Total fund balance</u>	<u>8,100,272</u>	<u>11,838</u>	<u>263,223</u>	<u>8,375,333</u>
<u>Total liabilities, deferred inflows, and fund balance</u>	<u>\$ 12,407,338</u>	<u>\$ 51,629</u>	<u>\$ 263,223</u>	<u>\$ 12,722,190</u>

Pleasantdale School District 107

General Fund

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

For the Year Ended June 30, 2015

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 8,421,747	\$ 78,573	\$ -	\$ 8,500,320
Replacement taxes	451,865	-	-	451,865
State aid	3,443,778	-	-	3,443,778
Federal aid	116,110	-	-	116,110
Interest	119,561	102	3,247	122,910
Other	436,632	-	-	436,632
Total revenues	<u>12,989,693</u>	<u>78,675</u>	<u>3,247</u>	<u>13,071,615</u>
Expenditures				
Current:				
Instruction:				
Regular programs	3,973,523	-	-	3,973,523
Special programs	1,640,121	-	-	1,640,121
Other instructional programs	749,386	-	-	749,386
State retirement contributions	2,886,789	-	-	2,886,789
Support services:				
Pupils	195,825	-	-	195,825
Instructional staff	949,428	-	-	949,428
General administration	338,524	80,133	-	418,657
School administration	575,490	-	-	575,490
Business	447,658	-	-	447,658
Operations and maintenance	540	-	-	540
Community services	560	-	-	560
Nonprogrammed charges	509,064	-	-	509,064
Capital outlay	123,044	-	-	123,044
Total expenditures	<u>12,389,952</u>	<u>80,133</u>	<u>-</u>	<u>12,470,085</u>
Excess of revenues over expenditures	<u>599,741</u>	<u>(1,458)</u>	<u>3,247</u>	<u>601,530</u>
Other financing sources (uses)				
Transfers in	18,814	-	-	18,814
Transfers (out)	(1,000,000)	-	-	(1,000,000)
Total other financing sources	<u>(981,186)</u>	<u>-</u>	<u>-</u>	<u>(981,186)</u>
Net change in fund balance	<u>(381,445)</u>	<u>(1,458)</u>	<u>3,247</u>	<u>(379,656)</u>
Fund balance, beginning of year	<u>8,481,717</u>	<u>13,296</u>	<u>259,976</u>	<u>8,754,989</u>
Fund balance, end of year	<u>\$ 8,100,272</u>	<u>\$ 11,838</u>	<u>\$ 263,223</u>	<u>\$ 8,375,333</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015			2014 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ -	\$ -	\$ -	\$ 263,040
Interest on investments	<u>600</u>	<u>2,431</u>	<u>-</u>	<u>2,700</u>
Total local sources	<u>600</u>	<u>2,431</u>	<u>-</u>	<u>265,740</u>
Total revenues	<u>600</u>	<u>2,431</u>	<u>-</u>	<u>265,740</u>
Expenditures				
Debt service				
Bonds - interest	<u>371,310</u>	<u>335,253</u>	<u>36,057</u>	<u>390,203</u>
Total debt service - interest	<u>371,310</u>	<u>335,253</u>	<u>36,057</u>	<u>390,203</u>
Principal payments on long-term debt	<u>1,248,943</u>	<u>1,285,000</u>	<u>(36,057)</u>	<u>1,185,000</u>
Other debt service				
Other objects	<u>5,500</u>	<u>3,455</u>	<u>2,045</u>	<u>3,872</u>
Total	<u>5,500</u>	<u>3,455</u>	<u>2,045</u>	<u>3,872</u>
Total debt service	<u>1,625,753</u>	<u>1,623,708</u>	<u>2,045</u>	<u>1,579,075</u>
Total expenditures	<u>1,625,753</u>	<u>1,623,708</u>	<u>2,045</u>	<u>1,579,075</u>
Deficiency of revenues over expenditures	<u>(1,625,153)</u>	<u>(1,621,277)</u>	<u>2,045</u>	<u>(1,313,335)</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, 2015
With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015			2014 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources				
Transfer from other funds	\$ 1,648,128	\$ 1,648,128	\$ -	\$ 1,000,000
Total other financing sources	<u>1,648,128</u>	<u>1,648,128</u>	<u>-</u>	<u>1,000,000</u>
Net change in fund balance	<u>\$ 22,975</u>	26,851	<u>\$ 2,045</u>	(313,335)
Fund balance, beginning of year		<u>123,718</u>		<u>437,053</u>
Fund balance, end of year		<u>\$ 150,569</u>		<u>\$ 123,718</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, 2015

With Comparative Actual Amounts for the Year Ended June 30, 2014

	2015		Variance From Final Budget	2014 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
Interest on investments	\$ 1,400	\$ 3,688	\$ 2,288	\$ 1,406
Total local sources	<u>1,400</u>	<u>3,688</u>	<u>2,288</u>	<u>1,406</u>
Total revenues	<u>1,400</u>	<u>3,688</u>	<u>2,288</u>	<u>1,406</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	<u>17,650</u>	<u>14,597</u>	<u>3,053</u>	<u>7,828</u>
Total support services	<u>17,650</u>	<u>14,597</u>	<u>3,053</u>	<u>7,828</u>
Total expenditures	<u>17,650</u>	<u>14,597</u>	<u>3,053</u>	<u>7,828</u>
Deficiency of revenues over expenditures	<u>\$ (16,250)</u>	<u>(10,909)</u>	<u>\$ 5,341</u>	<u>(6,422)</u>
Fund balance, beginning of year		<u>307,147</u>		<u>313,569</u>
Fund balance, end of year		<u>\$ 296,238</u>		<u>\$ 307,147</u>

Pleasantdale School District 107
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Assets				
Cash	\$ 29,953	\$ 97,938	\$ 104,083	\$ 23,808
Liabilities				
Due to:				
<i>District Office</i>				
Friendship Fund	\$ 1,997	\$ 6,145	\$ 6,444	\$ 1,698
<i>Middle School</i>				
8th Grade Trip	(847)	21,910	22,485	(1,422)
Calculators	1,681	85	43	1,723
Celebration Books Library	2,184	646	668	2,162
Coca-Cola	144	153	-	297
Field Trips	(608)	4,306	4,322	(624)
Locks	3,183	145	-	3,328
Miscellaneous	4,311	6,088	6,883	3,516
Music	(88)	6,015	5,811	116
Outdoor Education	73	14,710	14,366	417
P.E. Uniforms	6,844	10,749	12,024	5,569
Peer Leadership	(429)	-	-	(429)
Scholarships	200	-	-	200
Science Fair/Invention Council	587	196	358	425
Student Council	6,094	470	1,148	5,416
Technology Fund	56	-	-	56
Yearbooks	(2,102)	6,420	6,417	(2,099)
<i>Elementary School</i>				
Field Trips	1,131	6,189	6,879	441
General	3,371	8,592	10,880	1,083
Library	1,257	5,119	5,355	1,021
Staff Related Expenses	272	-	-	272
Recycling	90	-	-	90
Butterfly Garden	547	-	-	547
Student Council	5	-	-	5
Total liabilities	\$ 29,953	\$ 97,938	\$ 104,083	\$ 23,808

Pleasantdale School District 107
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2015

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	2016	\$ 285,000	\$ -	\$ 285,000
(Interest at 4.5%,	2017	285,000	-	285,000
Principal due December 1)	2018	285,000	-	285,000
	2019	265,000	-	265,000
	Total	<u>1,120,000</u>	<u>-</u>	<u>1,120,000</u>
Series 2006 Building Bonds				
dated May 15, 2006	2016	1,190,000	274,653	1,464,653
(Interest at 4.00% to 5.50%,	2017	1,310,000	215,728	1,525,728
Principal due December 1)	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	<u>7,140,000</u>	<u>782,151</u>	<u>7,922,151</u>
Total General Obligation Bonds		<u>\$ 8,260,000</u>	<u>\$ 782,151</u>	<u>\$ 9,042,151</u>

OTHER SUPPLEMENTAL INFORMATION
(Unaudited)

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

	2014	2013	2012	2011	2010
Assessed valuation	\$507,181,813	\$499,090,300	\$527,661,324	\$568,131,370	\$702,766,912
Rates Extended					
Educational	1.7291	1.7151	1.5798	1.4217	1.0759
Special Education	0.0249	0.0247	0.0228	0.0203	0.0163
Tort Immunity	0.0164	0.0162	0.0149	0.0134	0.0083
Operations and Maintenance	0.3089	0.3064	0.2822	0.2539	0.1887
Debt Service	-	-	0.1199	0.1459	0.1364
Transportation	0.1477	0.1468	0.1352	0.1219	0.0854
Municipal Retirement	0.0230	0.0227	0.0209	0.0188	0.0142
Social Security	0.0230	0.0227	0.0209	0.0188	0.0142
Working Cash	-	-	-	-	-
Deficiency in tax levy	-	-	-	0.0623	-
Total rates extended	2.2730	2.2546	2.1966	2.0770	1.5394
Levies Extended					
Educational	\$ 8,769,680	\$ 8,559,897	\$ 8,335,993	\$ 8,077,123	\$ 7,561,419
Special Education	126,288	123,275	120,306	115,330	114,807
Tort Immunity	83,177	80,852	78,621	76,129	58,511
Operations and Maintenance	1,566,684	1,529,212	1,489,060	1,442,485	1,326,438
Debt Service	-	-	632,392	828,480	958,365
Transportation	749,107	732,664	713,398	692,552	600,053
Municipal Retirement	116,651	113,293	110,281	106,808	99,511
Social Security	116,651	113,293	110,281	106,808	99,511
Working Cash	-	-	-	-	53
Deficiency in tax levy	-	-	-	354,189	-
Total levies extended	\$ 11,528,238	\$ 11,252,486	\$ 11,590,332	\$ 11,799,904	\$ 10,818,668

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, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Operating costs per pupil		
Average Daily Attendance (ADA):	<u>723.42</u>	<u>707.17</u>
Operating costs:		
Educational	\$ 9,503,163	\$ 9,254,327
Operations and Maintenance	945,911	1,431,868
Debt Service	1,623,708	1,579,075
Transportation	688,994	771,945
Municipal Retirement/Social Security	303,632	304,367
Tort	<u>80,133</u>	<u>76,582</u>
Subtotal	<u>13,145,541</u>	<u>13,418,164</u>
Less Revenues/Expenditures of Nonregular Programs:		
Summer School	21,777	29,280
Pre-K Programs	227,011	160,402
Special Education	208,134	183,866
Payments to Other Districts and Gov't Units	509,064	436,307
Capital Outlay	206,670	701,686
Debt Principal Retired	1,285,000	1,185,000
Non-capitalized Equipment	11,453	1,820
Community Services	<u>560</u>	<u>1,265</u>
Subtotal	<u>2,469,669</u>	<u>2,699,626</u>
Operating costs	<u>\$ 10,675,872</u>	<u>\$ 10,718,538</u>
Operating costs per pupil - based on ADA	<u>\$ 14,758</u>	<u>\$ 15,157</u>
Tuition Charge		
Operating costs	\$ 10,675,872	\$ 10,718,538
Less - revenues from specific programs, such as special education or lunch programs	<u>885,271</u>	<u>882,381</u>
Net operating costs	9,790,601	9,836,157
Depreciation allowance	<u>376,141</u>	<u>496,980</u>
Allowance tuition costs	<u>\$ 10,166,742</u>	<u>\$ 10,333,137</u>
Tuition charge per pupil - based on ADA	<u>\$ 14,054</u>	<u>\$ 14,612</u>

Source of information: Annual Financial Reports

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

The Members of 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, 2015, and have issued our report thereon dated November 10, 2015. 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 March 18, 2015, 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 10, 2015.

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 have 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 has 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, 2015. 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. 68, *Accounting and Financial Reporting for Pension Plans – An amendment of GASB Statement No. 27*, issued in June 2012, was effective for the District beginning with its year ended 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. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, issued in November 2013, was effective for the District beginning with its year ended 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 adoption of the above statements required a restatement of net position, long-term liabilities, and deferred outflows which is addressed in an emphasis of a matter paragraph in our report. Our report is not modified as a result of this implementation.

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

Significant Accounting Policies which will be Applicable in Future Years

GASB Statement No. 72, *Fair Value Measurement and Application*, issued in February 2015, will be effective for the District beginning with its year ending June 30, 2016. The objective of this Statement is to address accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value investments.

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, issued in June 2015, will be effective for the District beginning with its year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, issued in June 2015, will be effective for the District beginning with its year ending June 30, 2017. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No. 50, *Pension Disclosures*.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, will be effective for the District beginning with its year ending June 30, 2018. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

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

Significant Accounting Policies which will be Applicable in Future Years (Continued)

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, issued in June 2015, will be effective for the District beginning with its year ending June 30, 2016. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

GASB Statement No. 77, *Tax Abatement Disclosures*, issued in August 2015, will be effective for the District beginning with its year ending June 30, 2017. The objective of this Statement is to provide financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs in order to better assess (a) whether current year revenues were sufficient to pay for current year services, (b) compliance with finance related legal or contractual requirements, (c) where a government's financial resources come from and how it uses them, and (d) financial position and economic condition and how they have changed over time.

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 pension obligations. 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 and Teachers' Retirement System of the State of Illinois.

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.

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, 2015.

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 10, 2015.

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 10, 2015

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

The Members of 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, 2015, 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 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 District's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

Negative Account Balances

At June 30, 2015, four 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.

Negative Account Balances (Continued)

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.

Middle School Bank Reconciliation

During the current year engagement, we noted that the bank reconciliation for the Middle School Student Activity cash balance at June 30, 2015 was reconciled with July 2015 activity included. This resulted in one improper reconciling item as of year-end and an adjustment of \$1,477 to the student activity cash balance as of June 30, 2015 was needed in order to remove the item. We recommend that the District reconcile all accounts as of month end to avoid future adjustments to the financial statements.

Management's Response

Moving forward, the District will reconcile all reconciliations as of month end.

* * * * *

The Company's written response to the items identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 10, 2015

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

The Members of 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, 2015, 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 10, 2015.

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.

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

(Continued)

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*.

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 10, 2015

Pleasantdale School District 107

Administrative Office • 7450 S. Wolf Road • Burr Ridge, IL 60527
(708) 784-2013 • Fax: (708) 246-0161 • www.d107.org

For a second year, Pleasantdale School District is using the STAR test as one of our standardized academic measures. STAR is an online assessment, tailored to each student's individual ability level. With a year's worth of experience using STAR, we have embarked upon a goal setting process with our elementary school students. STAR provides our teachers and students with information that allows teachers to guide students through the goal setting process.

Goal setting allows teachers (and students) to see the big picture when it comes to academic improvement. Important outcomes of standardized testing include data interpretation and goal-setting. Understanding data and the processes of setting and managing goals are integral life skills. As we continue to get feedback from teachers and students on our goal setting process, it can be expected that we will make adjustments and continue to reflect on our effectiveness.

Our elementary school teachers used a teacher-created template to help students write rigorous and attainable goals. The teacher-created template reflects our current elementary theme of *I learn... What's your superpower?* Student goals focused on academic outcomes as measured by our STAR testing intervals (Fall, Winter, Spring). Our students used the STAR-provided projected goals as a guide to writing attainable and realistic goals. The goals follow the timeline of our STAR testing window which means that goals will be reflected upon after the Spring testing session. Over the course of the goal process in the months between testing sessions teachers will meet individually with students to review their goals, monitor progress, and discuss needed resources and possible adjustments.

A significant body of research reveals that a reflective goal setting process can affect student achievement. There are meaningful differences in student achievement based on academic goal setting. A recent Harvard University article stated, "It is worth reminding ourselves that goal setting costs little, or nothing, and can aid successful results in our lives, both in academic and non-academic settings." There is also a correlation between academic goal setting and student success outside of the classroom.

Main takeaways:

- Whole class conversations took place regarding goals.
- Teachers provided guidance as the students set their goals and stated strategies they would use to attain their goals.
- The end result is a student set goal that will be revisited by the student and teacher team.

Mission

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

Student Goal Setting

— Pleasantdale Elementary School —

Big Picture:

What is a goal?

How do I set a goal?

What do I need to remember when I set a goal?

(keep the goals “SMART”)

How do I reach the goal I set?

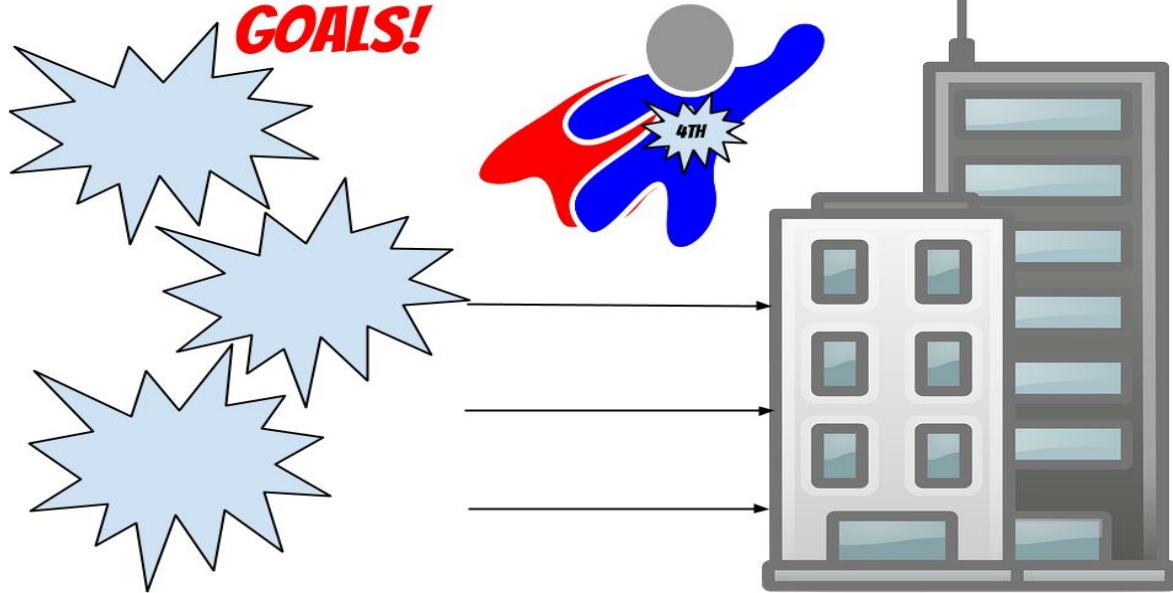
Background:

- An education.com article states, "Goal setting is an important component of students' motivation, self-regulation, and achievement in academic settings."
- According to a student goal setting article in the Wall Street Journal, "The benefits spill outside the classroom."

Sticking with the Theme:

SUPERHERO READING GOALS!

*YOU ROCK! WE ALWAYS SET GOALS SO THAT WE CAN SEE HOW TO BECOME A
TRUE SUPERHERO! WRITE 3 GOALS TO HELP YOU FLY THROUGH 4TH GRADE THIS
YEAR!*



Bright young minds at work:



**Setting goals is the first step in
turning the invisible into the
visible.**

Author Unknown

Catherine Chang

From: Catherine Chang
Sent: Tuesday, November 03, 2015 4:35 PM
To: 'Kylie Spahn'
Subject: RE: FOIA Request - Pleasantdale SD 107 - Code 15 PARCC numbers

Dear Ms. Spahn,

Thank you for writing to Pleasantdale School District 107 with your request for information, dated October 28, 2015, pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq. Your specific requests for "Reasons for Not Testing: Code 15 Refusal" for PARCC testing that was administered in Pleasantdale School District 107, in the spring of 2015., and the District's response to each request, are as follows:

1. Number of students tested in Pleasantdale School District 107 for PBA PARCC
Five hundred and twenty (525) students tested in Pleasantdale School District 107 for PBA PARCC.
2. Number of students tested in Pleasantdale School District 107 for EOY PARCC
Five hundred and twenty (525) students tested in Pleasantdale School District 107 for EOY PARCC.
3. Number of students coded "15 Refusal" in Pleasantdale School District 107 for PBA PARCC
Sixteen (16) students were coded "15 Refusal" in Pleasantdale School District 107 for PBA PARCC.
4. Number of students coded "15 Refusal" in Pleasantdale School District 107 for EOY PARCC
Sixteen (16) students were coded "15 Refusal" in Pleasantdale School District 107 for EOY PARCC.

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

cc: Board of Education

From: Kylie Spahn [mailto:kylie_spahn@hotmail.com]
Sent: Wednesday, October 28, 2015 10:37 AM
To: foia officer
Subject: FOIA Request - Pleasantdale SD 107 - Code 15 PARCC numbers

Wednesday, October 28, 2015

Freedom of Information Officer
Pleasantdale School District 107
74500 S. Wolf Road
Burr Ridge, IL 60527

RE: FOIA request for "Reasons for Not Testing - Code 15"

To the Freedom of Information Officer:

I am writing to you, under the Freedom of Information Act, to request "Reasons for Not Testing: Code 15 Refusal" for PARCC testing that was administered in Pleasantdale School District 107, in the spring of 2015.

Could you please provide me with the following information:

1. Number of students tested in Pleasantdale School District 107 for PBA PARCC
2. Number of students tested in Pleasantdale School District 107 for EOY PARCC
3. Number of students coded "15 Refusal" in Pleasantdale School District 107 for PBA PARCC
4. Number of students coded "15 Refusal" in Pleasantdale School District 107 for EOY PARCC

Thank you.

Sincerely,
Kylie Spahn
414 Franklin Street
Downers Grove IL 60515

Pleasantdale School District 107

Administrative Office • 7450 S. Wolf Road • Burr Ridge, IL 60527
(708) 784-2013 • Fax: (708) 246-0161 • www.d107.org

To: Board of Education
From: Catherine Chang
Date: November 12, 2015
Re: Review of Transportation Contract

Per request from the Board, attorney James Levi of Hodges, Loizzi, Eisenhammer, Rodick, & Kohn, reviewed the bid document and the current amendment to the student transportation services agreement between Pleasantdale and First Student.

Mr. Levi advised the District of one (1) current law change that needs to be incorporated into agreement regarding bus drivers, i.e., requesting "evidence of physical fitness to perform the duties assigned to him/her and freedom from communicable disease as required by Section 24-5 of the Illinois School Code (105 ILCS 5/24-5). Such evidence shall not be older than ninety (90) days from the date of the start of the contract accepted by the School District. All costs associated with the physical exam required hereunder shall be borne by the bus company."

We will request First Student to comply with this requirement with the next agreement.

Mission

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