

Regular Meeting

Wednesday, December 20, 2017 7:00 PM

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

I. Roll Call / Visitors

II. Pledge of Allegiance (5 Minutes)

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

IV. Tax Levy Hearing (20 minutes)

IV.A. *Motion to Declare Tax Levy Hearing Open

IV.B. Presentation and Discussion of the 2017 Tax Levy

IV.C. Solicit Public Comments

IV.D. *Motion to Declare the Tax Levy Hearing Closed

IV.E. Action Items:

IV.E.1. *Adoption of the 2017 Tax Levy

IV.E.2. Tax Levy Resolution

V. * Consent Agenda (5 Minutes)

V.A. Approve Regular Meeting Minutes of November 15, 2017

V.B. Approve Closed Session Minutes of November 15, 2017

V.C. Approve Payment of November Payroll/December Warrants

V.D. Approve Board Policy 5:120 Employee Ethics; Conduct; and Conflict of Interest

V.E. Approve December 2017 Personnel Report

VI. Reports and Discussion Items

VI.A. Informational Updates

VI.A.1. Strategic Blueprint

VI.B. Administration's Reports

VI.B.1. Audit Report (10 Minutes)

VI.B.1.a. *Approve Audit Report

VI.B.2. School Safety Review (10 Minutes)

VI.B.3. Review Fees (10 Minutes)

VI.B.4. **Residency Verification** (10 Minutes)

VI.B.5. **Preliminary Discussion of Service Provider Contracts** (10 Minutes)

VI.B.6. **Review 5:20 Workplace Harassment Prohibited; Students (sec. 7) and Community Relations (sec. 8) Board Policies** (10 Minutes)

VI.B.7. **Board of Education Information Requests** (5 Minutes)

VI.B.7.a. **Approve Board of Education Information Requests**

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

VII.A. **5 year Financial Projections; Mid-Year Review of Non-tenured Teachers and Administrators; Abatement of Bonds; Approve District Fees; Approve Students (sec. 7) and Community (sec. 8) Board Policies; Preliminary Review of District Calendar; Declassify Selected Closed Session Minutes**

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

IX. **Closed Session** (20 Minutes)

IX.A. **The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District.**

IX.B. **Litigation, when an action against, affecting or on behalf of the particular district has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probably or imminent, in which case the bias for the finding shall be recorded and entered into the closed meeting minutes.**

X. **Adjournment**



Wednesday
December 20, 2017
7:00 p.m.

Welcome to Pleasantdale School District 107's Levy Hearing

To create a community of inspired learners

PTELL

(Property Tax Extension Limitation Law) or "TAX CAPS"

Misleading

PTELL does NOT "cap" individual property tax bills or individual property

To create a community of inspired learners

PTELL

Instead, the PTELL allows a taxing district to receive a limited inflationary increase in tax extensions on existing property, PLUS an additional amount for new construction

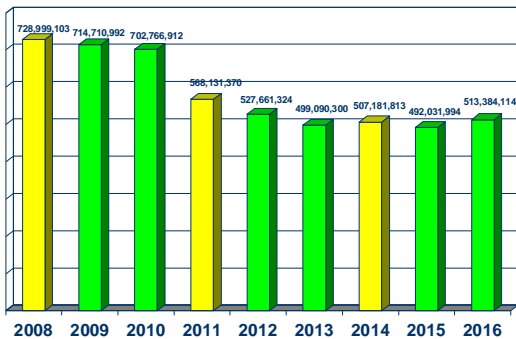
To create a community of inspired learners

CONSUMER PRICE INDEX

2008	4.1%
2009	0.1%
2010	2.7%
2011	1.5%
2012	3.0%
2013	1.7%
2014	1.5%
2015	0.8%
2016	0.7%
2017	2.1%

To create a community of inspired learners

Historical EAV



To create a community of inspired learners

History of New Property

2007	\$ 5,563,453
2008	\$ 42,426,730
2009	\$ 9,682,049
2010	\$ 5,164,234
2011	\$ 13,635,876
2012	\$ 1,027,274
2013	\$ 4,602,557
2014	\$ 4,512,649
2015	\$ 5,146,295
2016	\$ 3,596,559

To create a community of inspired learners

The New Property represents **new dollars** for the District **in addition** to the CPI (Consumer Price Index) for the Levy Years.

To create a community of inspired learners

WHY IS THIS IMPORTANT??



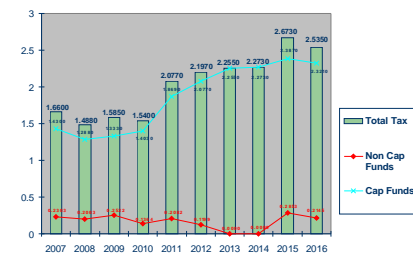
To create a community of inspired learners

Calculation of Limiting Tax Rate

$$\frac{\text{Last year's Aggregate Extension} \times \text{CPI}}{\text{Current EAV} - \text{New Growth}}$$

To create a community of inspired learners

History of Tax Rates



To create a community of inspired learners

For the 2017 tax extensions, a 2.1% increase can be expected in local property tax revenue.

To create a community of inspired learners

Pleasantdale School District 107 Levy Hearing

Questions/Comments ???

To create a community of inspired learners

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division
217/785-8779

Original:
Amended:

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Pleasantdale School District 107	District Number 06-016-1070-02	County Cook
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Amount of Levy

Educational	\$ 9,420,000	Fire Prevention & Safety *	\$ 100
Operations & Maintenance	\$ 1,680,000	Tort Immunity	\$ 88,000
Transportation	\$ 700,000	Special Education	\$ 140,000
Working Cash	\$ 100	Leasing	\$ 0
Municipal Retirement	\$ 165,000	Other	\$ 0
Social Security	\$ 195,000	Other	\$ 0
		Total Levy	\$ 12,388,200

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 9,420,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,680,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 700,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100 dollars to be levied as a special tax for a working cash fund; and
the sum of 165,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 195,000 dollars to be levied as a special tax for social security purposes; and
the sum of 100 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 88,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 140,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2017.

Signed this 20th day of December 2017. _____
(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 2.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 107, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2017, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2017, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

CERTIFICATE OF PRESIDING OFFICER

I, Mark Mirabile, hereby certify that I am the duly elected and acting President of the Board of Education of Pleasantdale School District 107, Cook County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said School District.

I further certify that the attached copy of the ordinance levying and assessing taxes of the Pleasantdale School District 107 for the fiscal year beginning on the 1st day of July, 2017 and ending on the 30th day of June 2018, was adopted pursuant to, and in all respects in compliance with, the provisions of the Truth in Taxation Act.

The notice and hearing requirements of the Act are applicable.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Education of the Pleasantdale School District 107 at Cook County, Illinois the 20th day of December, 2017.

Mark Mirabile, President
Board of Education

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CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW

I, Mark Mirabile, the duly qualified and presiding officer of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, do hereby certify that the levy resolution of Pleasantdale School District No. 107, a copy of which is attached hereto, was adopted in full compliance with the provisions of the “Truth in Taxation Law,” 35 ILCS 200/18-55 et seq.

IN WITNESS THEREOF, I have placed my official signature this 20th day of December, 2017.

Mark Mirabile, Board President
Board of Education
Pleasantdale School District No. 107
Cook County, Illinois

(SEAL)

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
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RESOLUTION

WHEREAS, on December 20, 2017, the Board of Education of Pleasantdale School District #107, Cook County, Illinois (hereafter “Board” or “School District”) adopted its 2017 levy for taxes payable in 2018; and

WHEREAS, the Property Tax Extension Limitation Act, PA 89-1 (“ACT”), which became effective February 12, 1995, and applies to the School District’s 2017 levy for taxes payable in 2018, requires the Cook County Clerk to proportionally reduce the levy of each fund subject to the Act in the event the School District exceeds the tax cap limitation unless directed differently by the School District; and

WHEREAS, in the event the School District’s 2017 levy for taxes payable in 2018 exceeds the limitation imposed by the Act, the School District directs the County Clerk to apply the Act’s tax cap limitation in accordance with the terms of this Resolution;

NOW THEREFORE be it resolved by the Board of Education of Pleasantdale School District #107, Cook County, Illinois, as follows:

SECTION 1: The Superintendent is directed to file a certified copy of this Resolution with the County Clerk.

SECTION 2: This Resolution shall be in full force and effect immediately upon its passage.

ADOPTED this 20th day of December, 2017, by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

ATTEST: _____
Secretary, Mary Lenzen

President, Mark Mirabile

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 p.m.– 9:34 p.m. November 15, 2017

Members Present:

Mark Mirabile, Presiding Officer
 Jon Buralli
 Mary Lenzen
 David Negron – arrived at 7:50 p.m.
 Kristin Violante

Absent:

Vipul Dedhia
 Michael Rak

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Erika Sawosko, Catherine Chang, Jennifer Ban, Debbie Lubeck, Kathleen Tomei, Griffin Sonntag, Karyn Lisowski, Juliette Marrari and Margaret McCarter.

PLEDGE OF ALLEGIANCE

Third and fourth grade students, who have been working on vinyl projects as part of the new Makerspace classroom, led the pledge of allegiance. The students also assisted Board members in creating their own water bottle with PSD decal.

BOARD RECOGNITION

To recognize the efforts of nearly 6,000 school board members in the State, November 15, 2017, is designated School Board Members' Day in Illinois. Pleasantdale Board members were recognized by the students and staff members with cards and posters signed by students and certificates of appreciation.

ACTION NO. 7
Consent Agenda

Motion by Violante, seconded by Buralli, that the Board of Education approve the consent agenda consisting of: regular meeting minutes of October 18, 2017; payment of October payroll/November warrants; agreement between Pleasantdale SD 107 and Curley & Associates; work for hire agreement between Pleasantdale SD 107 and Solutions in Speech, L.L.C.; and November 2017 Personnel Report consisting of the resignation of instructional aide Molly McCoy; and the hiring of instructional aides Sherry Niedbalec effective 10/23/17 and Kelly Grimes effective 11/6/17. Motion carried by a roll call of 4 ayes (Buralli, Lenzen, Mirabile, Violante) absent – Dedhia, Negron, Rak.

REPORTS AND DISCUSSION ITEMS

School Safety Meeting

Each year the administration and a representative from the Board of Education meet with local first responders to review the district's crisis plan and discuss ways to make our school safer for students and staff. At the safety meeting, it was determined that minor revisions would be made to our crisis plan to ensure clarity in the event of an emergency. These minor changes will be made in the coming weeks to ensure that we have the most up-to-date plan. Additionally, the administration will recommend to the Board of Education that the district's crisis plan undergo a thorough review next school year as part of our Strategic Blueprint.

Superintendent Evaluation Plan

Each year the Board of Education evaluates the performance of the Superintendent. The Board completes an evaluation tool and then provides direct feedback to the superintendent. The process the Board follows is below:

- October: Review and adjust the Superintendent Evaluation Tool
- November: Board completes the evaluation tool
- December: Board delivers the results and feedback to the Superintendent

Illinois School Report Card Announcement

Each year the Illinois State Board of Education publishes the Illinois School Report Card for all public schools in Illinois. The school report card includes information about our schools including relevant student demographics, teacher demographics, and district financial information. The Illinois School Report Card is currently live, and a link to our schools' report cards can be found on our district website.

Strategic Blueprint Update

Superintendent, Dave Palzet provided the Board with a comprehensive overview of the district's progress to date on the action steps found in the [Strategic Blueprint](#). Dr. Palzet shared a newly created Strategic Blueprint Scorecard which provides the Board and the community with an At-A-Glance view of the district's progress. To date the district has completed six of the sixteen action steps and has partially completed seven more action steps. There are currently three action steps on which work has yet to begin. The administration is confident that all action steps will be completed by the end of the school year.

Review Board Policy 5:120 Employee Ethics; Conduct; and Conflict of Interest

Due to recent changes in the law, policy 5:120 was reviewed by the Board. This policy will be on the December Consent Agenda for approval.

NEXT AGENDA

Items submitted for the December agenda include:
Approve Board Policy 5:120; Review/Approve Audit Report; Review Students (sec. 7) and Community (sec. 8) Board policies; Tax Levy Hearing; Approve Tax Levy; Review Fees; Preliminary Discussion of Service Provider Contracts.

ACTION NO. 8

Closed Session

Motion by Mirabile, seconded by Buralli, that the Board of Education go into closed session at 7:51 p.m. to discuss Litigation, when an action against, affecting or on behalf of the particular District has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probable or imminent, in which case the basis for the findings shall be recorded and entered into the closed meeting minutes; and student disciplinary issues. Motion carried by a roll call of 5 ayes (Buralli, Lenzen, Mirabile, Negron, Violante) absent – Dedhia, Rak.

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

ADJOURNMENT

Motion by Mirabile, seconded by Buralli, that the regular meeting adjourns at 9:34 p.m. Voice vote. Motion carried.

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Allied 100						
Check Group:						
Battery pack		1	180316	862691 11/17/2017	20.5.2540.4000.300.0000	\$199.00
Adult Pads		1.5	180316	862691 11/17/2017	10.5.2130.4000.100.0000	\$57.00
Adult Pads		1.5	180316	862691 11/17/2017	10.5.2130.4000.200.0000	\$57.00
Pediatric Pads		1.5	180316	862691 11/17/2017	10.5.2130.4000.100.0000	\$148.50
Pediatric Pads		1.5	180316	862691 11/17/2017	10.5.2130.4000.200.0000	\$148.50
Philps Heartstart Adult Pads		1	180316	862691 11/17/2017	10.5.2130.4000.100.0000	\$56.00
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$666.00
						Vendor Total: <u> </u> \$666.00
Amalgamated Bank of Chicago						
Check Group:						
Bond registrar and paying agent annual fee		1	0	V661859 12/1/2017	30.5.5400.6400.300.0000	\$230.00
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$230.00
						Vendor Total: <u> </u> \$230.00
Apple Computer, Inc						
Check Group:						
Apple TV 4th generation 32GB		1	0	6703028643 11/22/2017	10.5.2225.7000.100.0000	\$149.00
					Check #: 0	
						PO/InvoiceTotal: <u> </u> \$149.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
						\$149.00
AT&T						
Check Group:						
Nov 25-Dec 24 phone chg		1 0		630662013911-17 11/25/2017	20.5.2540.3400.100.0000	\$164.21
Nov 25-Dec 24 phone chg		1 0		630662013911-17 11/25/2017	20.5.2540.3400.200.0000	\$174.01
Nov 16-Ded 15 phone chg		1 0		630R06123511-1 7 11/16/2017	20.5.2540.3400.300.0000	\$306.29
Nov 16-Ded 15 phone chg		1 0		630R06123511-1 7 11/16/2017	20.5.2540.3400.200.0000	\$520.83
Nov 16-Ded 15 phone chg		1 0		708R06290011-1 7 11/16/2017	20.5.2540.3400.100.0000	\$706.56
						Check #: 0
						PO/InvoiceTotal:
						\$1,871.90
						Vendor Total:
						\$1,871.90
Blick Art Materials						
Check Group:						
Amaco Liquid Gloss Glaze - Pint, Hot Red, Translucent		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$19.01
Blick Essentials Gloss Glaze - Pint, Sunflower		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Snapdragon		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Mandarin		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Lemon		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Blick Essentials Gloss Glaze - Pint, Lagoon		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Indigo		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Fruit Punch		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Delft Blue		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Candy Apples		1	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$7.25
Blick Essentials Gloss Glaze - Pint, Bright White		2	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$14.50
Blick Essentials Gloss Glaze - Pint, Black		2	180321	8620181 12/7/2017	10.5.1002.4002.200.0000	\$14.50

Check #: 0

PO/Invoice Total: \$113.26

Vendor Total: \$113.26

BrightLines Paper

Check Group:

Raised Line Papers - Regular Yellow		1	180305	4221 11/7/2017	10.5.1205.4000.100.0000	\$10.95
Spiral Bound Notebook Yellow - Narrow (3/8 space, 14 lines/page)		4	180305	4221 11/7/2017	10.5.1205.4000.100.0000	\$43.78
Raised Line Papers - Narrow - Yellow		3	180305	4221 11/7/2017	10.5.1205.4000.100.0000	\$32.84
Spiral Bound Notebook Yellow - Regular (1/2 space, 10 lines/page)		4	180305	4221 11/7/2017	10.5.1205.4000.100.0000	\$40.78

Check #: 0

PO/Invoice Total: \$128.35

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$128.35
Brookfield Cab							
Check Group:							
Oct student transportation		1 0		1372 11/2/2017	40.5.2550.3310.300.0000	\$460.00	
Nov student transportation		1 0		1374 11/30/2017	40.5.2550.3310.300.0000	\$391.00	
Nov student transportation		1 0		1380 11/30/2017	40.5.2550.3310.300.0000	\$407.00	
						Check #: 0	
						PO/InvoiceTotal:	\$1,258.00
						Vendor Total:	\$1,258.00
CDWG							
Check Group:							
Peerless PRGS-UNV Projector Mount Kit		2 180300		KSR1180 11/8/2017	10.5.1001.4000.100.0000	\$209.69	
Peerless AEC0203 - Mounting Component - Trade Compliant		2 180300		KSR1180 11/8/2017	10.5.1001.4000.100.0000	\$159.45	
						Check #: 0	
						PO/InvoiceTotal:	\$369.14
						Vendor Total:	\$369.14
Chicago Kiln Service							
Check Group:							
Annual Safety and Calibration. Electric Top Loading Kiln		1 180325		6183 12/8/2017	10.5.1002.3200.200.0000	\$175.00	
8 gauge Thermocouple, K, Short		1 180325		6183 12/8/2017	10.5.1002.3200.200.0000	\$37.00	
PA Earthenware Clay (1100 lbs. total)		40 180325		6183 12/8/2017	10.5.1002.4002.200.0000	\$556.00	

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Glaze Mixer, for pint jars		1	180325	6183 12/8/2017	10.5.1002.4002.200.0000	\$29.10
Kiln Wash		1	180325	6183 12/8/2017	10.5.1002.4002.200.0000	\$18.65
Clay Delivery by Truck (all items listed per estimate 4917 and 4926)		1	180325	6183 12/8/2017	10.5.1002.4002.200.0000	\$120.00
wash and mixer shipped by ups ground		1	180325	6183 12/8/2017	10.5.1002.4002.200.0000	\$15.00
Check #: 0						
						PO/Invoice Total: <u> </u> \$950.75
						Vendor Total: <u> </u> \$950.75
Comcast						
Check Group:						
Nov dedicated internet		1	0	58377841 11/1/2017	20.5.2540.3400.100.0000	\$1,272.98
Nov dedicated internet		1	0	58377841 11/1/2017	20.5.2540.3400.200.0000	\$1,272.99
Dec dedicated internet		1	0	59370513 12/1/2017	20.5.2540.3400.100.0000	\$1,272.98
Dec dedicated internet		1	0	59370513 12/1/2017	20.5.2540.3400.200.0000	\$1,272.99
Check #: 0						
						PO/Invoice Total: <u> </u> \$5,091.94
						Vendor Total: <u> </u> \$5,091.94
Convergent Technologies Llc						
Check Group:						
Fire alarm testing/yr. 4 of 5 1st semi billing 12/17-11/18		1	0	183269 12/1/2017	90.5.2530.3200.300.0000	\$1,600.00
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$1,600.00
						Vendor Total: \$1,600.00
Cooperative Association For Spec Educ						
Check Group:						
FY18 Pre bill/low incidence services		1 0		V642979 11/27/2017	10.5.4120.6705.300.0000	\$13,166.25
						Check #: 0
						PO/InvoiceTotal: \$13,166.25
						Vendor Total: \$13,166.25
Curley & Associates						
Check Group:						
Nov speech pathology services		1 0		#1 11/30/2017	10.5.1210.1001.100.0000	\$4,095.00
						Check #: 0
						PO/InvoiceTotal: \$4,095.00
						Vendor Total: \$4,095.00
DEMCO						
Check Group:						
Color-Tinted Label Protectors 7/8"x2-3/8"Fluor Pink 250/Roll		5	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$33.58
Kapco Easy Cover II Book Cover 15-Mil 8-1/2"Hx5-3/4"W100 Sets		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$123.00
Color-Tinted Label Protectors 7/8" x 2-3/8" Blue 250/Roll		2	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$13.44
Color-Tinted Label Protectors 7/8" x 2-3/8" Red 250/Roll		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$6.72
Color-Tinted Label Protectors 7/8" x 2-3/8" Purple 250/Roll		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$6.72

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Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Peppermint Scented Bookmark 5"H x 2"W 100/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$6.78
Gingerbread Scented Bookmark 5"H x 2"W 100/Pkg		2	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$13.56
Apple Pie Scented Bookmark 2"H x 5"W 100/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$6.78
Winter Bookmarks (Dec-Feb) 2"H x 6"W 3 Designs 200/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$8.13
Cute Cats Bookmark Set 4 Designs 200/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$8.13
Puppy Readers Bookmark Set 2" x 6" 4 Designs 200/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$8.13
Pete the Cat Winter/Holiday Bookmarks 3"x6-1/2" 200/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$8.13
Book A Trip Bookmark Set 2"Hx6"W 6 Designs 200/Pkg		1	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$8.13
Titan Book Support Oversize Rubber Base Bahama Blue		24	180306	V957877 12/8/2017	10.5.2220.4000.100.0000	\$140.52

Check #: 0

PO/InvoiceTotal: \$391.75

Vendor Total: \$391.75

Document Imaging Dimensions Inc

Check Group:

Yellow toner

1	0	327081	10.5.2225.4000.100.0000	5/2/2017	\$139.00
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Check #: 0

PO/InvoiceTotal: \$139.00

Vendor Total: \$139.00

Dreisilker Electric Motors

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Credit-B&G coupler		1 0		C130751 11/6/2017	20.5.2540.4000.300.0000	(\$54.00)
B&G motor, spout oiler, B&G coupler		1 0		I066702 11/3/2017	20.5.2540.4000.300.0000	\$1,524.12
B&G coupler		1 0		I066866 11/6/2017	20.5.2540.4000.300.0000	\$62.64
					Check # 0	
						PO/InvoiceTotal: <u>\$1,532.76</u>
						Vendor Total: <u>\$1,532.76</u>
Elim Christian Services						
Check Group:						
Nov tuition		1 0		155670 11/30/2017	10.5.1912.6700.300.0000	\$6,531.63
					Check # 0	
						PO/InvoiceTotal: <u>\$6,531.63</u>
						Vendor Total: <u>\$6,531.63</u>
ESA Small Engine Inc						
Check Group:						
Srv snowblowers		1 0		V936412 11/29/2017	20.5.2540.3200.100.0000	\$780.72
Srv snowblowers		1 0		V936412 11/29/2017	20.5.2540.3200.200.0000	\$516.95
					Check # 0	
						PO/InvoiceTotal: <u>\$1,297.67</u>
						Vendor Total: <u>\$1,297.67</u>
First Student, Inc						
Check Group:						
Science Competition @ Fenwick		1 0		18.-C-073909 11/8/2017	40.5.2550.3312.300.0000	\$321.36

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Boys basketball to McClure Jr High		1	0	183-C-072919 11/14/2017	40.5.2550.3311.300.0000	\$223.91
Boys basketball to Westchester		1	0	183-C-072920 11/27/2017	40.5.2550.3311.300.0000	\$223.91
Boys bball to Gurrie MS		1	0	183-C-073148 11/28/2017	40.5.2550.3311.300.0000	\$223.91
Boys bball to Washington MS		1	0	183-C-073149 12/4/2017	40.5.2550.3311.300.0000	\$251.26
Gr 8 orchestra to LTHS		1	0	183-C-073719 11/7/2017	40.5.2550.3312.300.0000	\$223.91
Gr 8 band to LTHS		1	0	183-C-073720 11/9/2017	40.5.2550.3312.300.0000	\$294.02
Gr 5/6 to Midewin National Tallgrass Prairie		1	0	183-C-073948 11/17/2017	40.5.2550.3312.300.0000	\$348.72
Gr 5 to Theatre of Western Springs		1	0	183-C-074082 11/30/2017	40.5.2550.3312.300.0000	\$335.00
Nov regular route		1	0	183-H-005446 11/30/2017	40.5.2550.3310.300.0000	\$45,667.78
Nov band route		1	0	183-H-005446 11/30/2017	40.5.2550.3314.300.0000	\$2,893.74
Nov activity route		1	0	183-H-005446 11/30/2017	40.5.2550.3313.300.0000	\$1,702.20
Nov math shuttle		1	0	183-H-005446 11/30/2017	40.5.2550.3310.300.0000	\$492.64
Nov math shuttle-Highlands		1	0	183-H-005446 11/30/2017	40.5.2550.3310.300.0000	\$492.64

Check #: 0

PO/Invoice Total:	<u>\$53,695.00</u>
Vendor Total:	<u>\$53,695.00</u>

Follett School Solutions

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
After the Fall		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
The American Revolution		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$10.46
Amulet. Book one		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$17.66
The Baby-sitters club. 5		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$21.39
Beautiful oops!		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.71
A blind guide to normal		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.49
Brown bear, brown bear		2	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$38.42
The case of the mixed-up		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$11.96
Children's quick & easy		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.76
The climb		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.46
The contest		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.46
The dragon of fortune		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$17.14
Duke		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.36
The Enchanted Files Troll		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.59
The enormous crocodile		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.06

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The exact location of home		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.59
Fly Guy's big family		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$6.09
Go for the gold		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$18.54
The handbook		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.59
I love you like a pig		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
I spy a butterfly		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.76
I spy an apple		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.66
I spy an egg in a nest		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.76
I spy school		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.76
I want my hat back		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$18.56
The infamous Ratsos		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$4.29
The infamous Ratsos are		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.89
It takes a village		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$17.14
Jasmine Toguchi, super sleuth		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$5.14
Keep a lid on it, Pandora		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$18.54

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
La La La		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
Laugh out loud		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.04
Liberty		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.59
Little I		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.34
Love the world		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.34
Lunch Lady and the author		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.18
Lunch Lady and the bake sale		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.18
Lunch Lady and the field		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.18
Lunch Lady and the mutant		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.18
Lunch lady and the picture		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.18
Max and Bird		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
National Geographic kids		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$28.90
Oh, the places you'll go!		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$19.96
On a magical do-nothing day		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.34
Ordinary Mishaps		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$11.19

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Origami paper airplanes		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.66
Papa, please get the moon		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$17.14
The Perfect Score		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$14.59
The Princess in Black		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.89
The Recess Queen		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
Ricky Ricotta's mighty		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$11.66
Sam, the most scaredy-cat		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
She persisted		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
Six dots : a story of you		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
Stick cat --two catch		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$11.09
The storybook of legends		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.89
Tales from a not-so-grace		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$16.46
Tales from a not-so-smart		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$16.46
Thurgood Marshall		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.96
Titanic : voices from the disaster		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.36

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Today I will fly!		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$13.66
Tumble & Blue		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$15.44
The unfairest of them all		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.89
The very busy spider		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.86
The very quiet cricket		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$9.86
When spring comes		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$18.89
A wonderlandiful world		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$12.89
Processing		1	180208	684072F-3 & 4 10/13/2017	10.5.2220.4300.100.0000	\$59.38
Check # 0						
						PO/InvoiceTotal: <u> </u> \$1,020.38
Check Group:						
Alexander Hamilton : the Hennessey		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$23.53
The American Revolution		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$10.86
Apex		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$16.29
At the bottom of the world		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.01

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Best mistake mystery		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$7.69
Broken ground		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
The burning tide		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
Children of exile		4	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$27.36
Darkest Night		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
Deadzone		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.89
Dork Diaries 12		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.04
Fearsome creatures		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$13.86
Frank Einstein and		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.04
Ghosts of Greenglass House		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
The glittering court		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$9.39
H2O		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.56

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
If found		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.41
Immortal guardians		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
The incredible journey		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$4.54
Jedi Academy : the force		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
The last kids on Earth		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.04
The lie tree		4	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$37.56
Long Way Down		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
The Magical Match		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
The marvels		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$29.76
Michael Vey. The final		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$17.14
Miles Morales, Spider-Man		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
Mr. Lemoncello's Great Library		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Never Say Die		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
No way out		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
Now look what you've done		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$12.96
Otherworld		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$16.29
The Perfect Score		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
Pick the plot		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
The quests for glory		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
The return		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
Shoe dog : a memoir		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
The Silver Mask		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
Slider		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
The storm		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.56

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Stickman Odyssey : an epic		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
The War I Finally Won		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
Warcross		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$16.29
Wild bird		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$15.44
The wildcat's claw		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$11.19
Wishtree		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
The witch's glass		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$14.59
Cataloging and processing		1	180227	693392F-5 & A5 & 6 12/8/2017	10.5.2220.4300.200.0000	\$63.96

Check #: 0

PO/InvoiceTotal: \$759.38

Vendor Total: \$1,779.76

GCA Services Group

Check Group:

Dec custodial srv		1	0	870311 12/1/2017	20.5.2540.3220.300.0000	\$17,546.30
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Check #: 0

PO/InvoiceTotal: \$17,546.30

Vendor Total: \$17,546.30

Grainger

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Flat stop and keeper/part for toilet repair		1 0		9550555461 9/8/2017	20.5.2540.4000.300.0000	\$99.72
Credit-Flat stop and keeper		1 0		9550555461 9/8/2017	20.5.2540.4000.300.0000	(\$68.72)
Friction ring		1 0		9625804605 11/27/2017	20.5.2540.4000.300.0000	\$15.45
Gasket		1 0		9625804613 11/27/2017	20.5.2540.4000.300.0000	\$28.30
Scratch brush		1 0		9625804621 11/27/2017	20.5.2540.4000.300.0000	\$4.95
Breaker kit vacuum, toilet, handle repair kit, toilet handle, repair kit toilet, repair kit diaphragm		1 0		9625804639 11/27/2017	20.5.2540.4000.300.0000	\$343.60
Manual flush valve, toilet		1 0		9629198350 11/29/2017	20.5.2540.4000.300.0000	\$197.50
Check #: 0						
						PO/Invoice Total: <u> </u> \$620.80
						Vendor Total: <u> </u> \$620.80
Grand Prairie Transit						
Check Group:						
Oct transportation		1 0		RTINV1002369 10/31/2017	40.5.2550.3315.300.0000	\$8,239.52
Nov transportation		1 0		RTINV1002386 11/30/2017	40.5.2550.3315.300.0000	\$5,751.37
Check #: 0						
						PO/Invoice Total: <u> </u> \$13,990.89
						Vendor Total: <u> </u> \$13,990.89
Great Books Foundation						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nonfiction Inquiry Gr. 4 student		2	180022	SO-0045361 7/5/2017	10.5.1650.4000.100.0000	\$213.45
Teachers Guide Grade 4		1	180022	SO-0045361 7/5/2017	10.5.1650.4000.100.0000	\$34.95
Check # 0						
PO/InvoiceTotal:						\$248.40
Vendor Total:						\$248.40
Groot Industries						
Check Group:						
Nov disposal/recycling chg		1	0	15418260 11/1/2017	20.5.2540.3210.300.0000	\$1,377.35
Dec disposal and recycling		1	0	15470476 12/1/2017	20.5.2540.3210.300.0000	\$1,383.19
Check # 0						
PO/InvoiceTotal:						\$2,760.54
Vendor Total:						\$2,760.54
Heartland Costumes						
Check Group:						
Little Mermaid Costumes Principals Package		0.5	180343	CONTRACT 12/14/2017	10.5.1500.4031.200.0000	\$1,550.00
Check # 0						
PO/InvoiceTotal:						\$1,550.00
Vendor Total:						\$1,550.00
Hodges Loizzi Eisenhammer Rodick & Kohn						
Check Group:						
Oct legal service		1	0	39988 10/31/2017	10.5.2310.3180.300.0000	\$2,453.90
Nov legal services		1	0	40278 11/30/2017	10.5.2310.3180.300.0000	\$1,976.90
Check # 0						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$4,430.80
						Vendor Total: \$4,430.80
Houghton Mifflin Harcourt Publishing Co						
Check Group:						
Cognitive Abilities Test (CogAT), Form 7 Level 9 - Online		100	180309	953505157 11/10/2017	10.5.1001.3160.100.0000	\$1,100.00
Cognitive Abilities Test (CogAT), Form 7 Level 10 - Online		100	180309	953505157 11/10/2017	10.5.1001.3160.100.0000	\$1,100.00
Cognitive Abilities Test (CogAT), Form 7 Level 11 - Online		100	180309	953505157 11/10/2017	10.5.1002.3160.200.0000	\$1,100.00
Cognitive Abilities Test (CogAT), Form 7 Level 12 - Online		100	180309	953505157 11/10/2017	10.5.1002.3160.200.0000	\$1,100.00
Cognitive Abilities Test (CogAT), Form 7 Level 13 - Online		100	180309	953505157 11/10/2017	10.5.1002.3160.200.0000	\$1,100.00
						Check #: 0
						PO/InvoiceTotal: \$5,500.00
						Vendor Total: \$5,500.00
II. Office of the State Fire Marshal						
Check Group:						
Boiler inspection		1	0	9585196 11/2/2017	20.5.2540.3192.300.0000	\$500.00
						Check #: 0
						PO/InvoiceTotal: \$500.00
						Vendor Total: \$500.00
III. Illinois Assoc of Sch Business Officials						
Check Group:						
Annual membership		1	180296	V799020 12/5/2017	10.5.2520.3320.300.0000	\$855.00
						Check #: 0
						PO/InvoiceTotal: \$855.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
Illinois Assoc of School Administrators						\$855.00
Check Group:						
SB 7 performance ranking file tool annual license		1 0		#87-FY18 11/13/2017	10.5.2213.4000.300.0000	\$275.00
ISAL IV cohort program-2nd year payment		1 0		ISAL#54-A 11/6/2017	10.5.2320.3320.300.0000	\$2,750.00
						Check # 0
						PO/InvoiceTotal:
						\$3,025.00
						Vendor Total:
						\$3,025.00
Industrial Electric						
Check Group:						
Batteries for fire alarm		1 0		252521 11/13/2017	20.5.2540.4000.300.0000	\$171.00
Fuses, troffer, ballast		1 0		252711 11/22/2017	20.5.2540.4000.300.0000	\$335.50
						Check # 0
						PO/InvoiceTotal:
						\$506.50
						Vendor Total:
						\$506.50
Interprenet, Ltd						
Check Group:						
Interpreting service for parent teacher conf		1 0		69499 11/21/2017	10.5.1205.3100.300.0000	\$236.05
						Check # 0
						PO/InvoiceTotal:
						\$236.05
						Vendor Total:
						\$236.05
J & R 1st in Asphalt, Inc.						
Check Group:						
Re-stripe parking lot and crosswalk		1 0		2746 11/28/2017	20.5.2540.3200.100.0000	\$1,460.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/Invoice Total: <u>\$1,460.00</u>
						Vendor Total: <u>\$1,460.00</u>
Kollegetown Sports						
Check Group:						
Alleson chromagear sublimated "Astros" look boys SFBL jersey-color/custom TBD		35	180077	10175 8/24/2017	10.5.1500.4033.200.0000	\$1,137.33
Alleson chromagear sublimated "Astros" look girls SFBL jersey-color/custom TBD		35	180077	10175 8/24/2017	10.5.1500.4033.200.0000	\$1,137.33
Alleson poly warp knit girls SFBL pant-color/grey		35	180077	10175 8/24/2017	10.5.1500.4033.200.0000	\$568.67
Alleson poly warp knit boys SFBL pant-color/grey		35	180077	10175 8/24/2017	10.5.1500.4033.200.0000	\$568.67
Check #: 0						
						PO/Invoice Total: <u>\$3,412.00</u>
						Vendor Total: <u>\$3,412.00</u>
Konica Minolta Business Solutions						
Check Group:						
October copier usage		1	0	9004014126 11/1/2017	20.5.2540.3290.200.0000	\$541.60
October copier usage		1	0	9004014126 11/1/2017	20.5.2540.3290.100.0000	\$468.32
October copier usage		1	0	9004014126 11/1/2017	20.5.2540.3290.300.0000	\$201.17
Nov copier usage		1	0	9004101945 12/1/2017	20.5.2540.3290.200.0000	\$494.15
Nov copier usage		1	0	9004101945 12/1/2017	20.5.2540.3290.100.0000	\$396.08
Nov copier usage		1	0	9004101945 12/1/2017	20.5.2540.3290.300.0000	\$109.64

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check # 0						
						PO/InvoiceTotal: <u>\$2,210.96</u>
						Vendor Total: <u>\$2,210.96</u>
LaGrange Area Dept Of Special Education						
Check Group:						
FY17 final bill-Cd and multi needs tuition		1 0		18-430-6-107 11/14/2017	10.5.4220.6700.300.0000	(\$12,989.63)
FY18 pre bill-Cd and multi needs tuition		1 0		18-430-6-107 11/14/2017	10.5.4220.6700.300.0000	\$100,197.50
FY18 Pre bill-phono		1 0		18-445-107 11/28/2017	10.5.4220.6700.300.0000	\$14,959.32
Check # 0						
						PO/InvoiceTotal: <u>\$102,167.19</u>
						Vendor Total: <u>\$102,167.19</u>
LaGrange Highlands SD 106						
Check Group:						
Cross county awards/timing scoring		1 0		FY18-#117 11/1/2017	10.5.1500.6400.200.0000	\$127.64
Check # 0						
						PO/InvoiceTotal: <u>\$127.64</u>
						Vendor Total: <u>\$127.64</u>
Mac To School						
Check Group:						
MacBooks for elem sub use		5	180252	MTS68017 10/11/2017	10.5.2225.5500.100.0000	\$1,745.00
Check # 0						
						PO/InvoiceTotal: <u>\$1,745.00</u>
						Vendor Total: <u>\$1,745.00</u>
Mailfinance						
Check Group:						

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Jan 5-Apr 4 2018 postage machine lease		1	0	N6882240 12/5/2017	20.5.2540.5501.100.0000	\$491.67
					Check #: 0	
					PO/InvoiceTotal:	\$491.67
					Vendor Total:	\$491.67
Math Learning Center						
Check Group:						
Credit for PO180093		1	0	BA27837-CM 10/17/2017	10.5.2213.4200.300.0000	(\$1,500.00)
					Check #: 0	
					PO/InvoiceTotal:	(\$1,500.00)
Check Group:						
Title 1 Materials: Bridges Math Intervention Set 1		1	180327	BA31090-IN 12/7/2017	10.5.1002.4000.200.4300	\$1,097.85
10% Discount Applied - Title 1 Materials: Bridges Math Intervention Set 1		1	180327	BA31090-IN 12/7/2017	10.5.1002.4000.200.4300	(\$97.50)
10% Discount Applied - Title 1 Materials: Bridges Math Intervention Set 2		1	180327	BA31090-IN 12/7/2017	10.5.1002.4000.200.4300	(\$97.50)
Title 1 Materials: Bridges Math Intervention Set 2		1	180327	BA31090-IN 12/7/2017	10.5.1002.4000.200.4300	\$975.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,877.85
					Vendor Total:	\$377.85
Miller Cooper & Co., Ltd						
Check Group:						
Final billing for FY17 audit service		1	0	169274 12/5/2017	10.5.2520.3170.300.0000	\$3,500.00
					Check #: 0	
					PO/InvoiceTotal:	\$3,500.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$3,500.00
Musician's Friend						
Check Group:						
Casio CTK-2550 Black		1	180122	ARINV37451086 8/1/2017	10.5.1002.4016.200.0000	\$99.99
Marlo Plastics Choral Folder 9-1/4 x 12 with 7 Elastic Stays and 2 Expanded Horizontal Pockets Black		15	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$149.85
Gemini DJX-03 Professional DJ Headphones		5	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$56.45
Yamaha Rubber Mallets Medium Soft		3	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$53.97
Epiphone A-J-100CE Acoustic-Electric Guitar Level 2 Natural, Chrome Hardware 888365985084 Blemished		1	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$159.00
Remo 100 Series Tunable Tubano Level 2 10 x 27 in., Rainbow 888366054284 Blemished		1	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$130.06
Meinl Copper Doumbek Level 1 Mint		1	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$149.59
D'Addario EJ43 Pro-Arte Light Tension Classical Guitar Strings		2	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$12.98
Hal Leonard Essential Elements for Band - Percussion and Keyboard Percussion (Book 1 with EEI)		1	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$16.14
D'Addario NYXL1046 Pro-Arte Light Tension Classical Guitar Strings		1	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$32.99
Fender MC-1 Parlor 3/4 Size Classical Guitar Agathis Top Satin Body Finish		2	180122	ARINV37456572 8/12/2017	10.5.1002.4016.200.0000	\$259.98
Check # 0						
PO/Invoice Total:						\$1,121.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$1,121.00
Naperville Psychiatric Ventures							
Check Group:							
Oct tutoring services		1 0		107-2 10/31/2017	10.5.4220.6700.300.0000	\$585.00	
Nov tutoring service		1 0		107-3 11/30/2017	10.5.4220.6700.300.0000	\$702.00	
						Check #: 0	
						PO/InvoiceTotal:	\$1,287.00
						Vendor Total:	\$1,287.00
Nextera Energy Services							
Check Group:							
Sep 5-Oct 4 electric srv		1 0		271520300900 10/23/2017	20.5.2540.4660.200.0000	\$6,317.64	
Sep 5-Oct 4 electric srv		1 0		271520300900 10/23/2017	20.5.2540.4660.100.0000	\$3,671.08	
						Check #: 0	
						PO/InvoiceTotal:	\$9,988.72
						Vendor Total:	\$9,988.72
Nicor Gas							
Check Group:							
Oct 16-Nov 13 heating chg		1 0		34439700005-11/ 17 11/15/2017	20.5.2540.4650.200.0000	\$1,813.72	
Oct 18-Nov 16 heating chg		1 0		91179700009-11/ 17 11/17/2017	20.5.2540.4650.100.0000	\$1,201.27	
						Check #: 0	
						PO/InvoiceTotal:	\$3,014.99
						Vendor Total:	\$3,014.99
NQC Literacy Consultant							

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Title IIA Literacy Professional Development in Writing Workshop with Nawal Casiano for 5th-8th grade teachers		1	180328	PLEASANTDALE 1 11/28/2017	10.5.2213.3120.300.4932	\$1,500.00
					Check #: 0	
					PO/InvoiceTotal:	\$1,500.00
					Vendor Total:	\$1,500.00
Omni Group						
Check Group:						
Nov participant fee		1	0	1712-7231 12/1/2017	10.5.2520.3100.300.0000	\$13.50
					Check #: 0	
					PO/InvoiceTotal:	\$13.50
					Vendor Total:	\$13.50
Palos Sports						
Check Group:						
Black poly rope		1	0	267878-02 11/20/2017	10.5.1002.4009.200.0000	\$94.97
					Check #: 0	
					PO/InvoiceTotal:	\$94.97
					Vendor Total:	\$94.97
Pearson Clinical						
Check Group:						
CELF-5 Q-Global Score Reports		15	180319	11436846 12/5/2017	10.5.1210.4000.100.0000	\$25.00
PLS-5 Record Forms (Pkg of 15)		1	180319	11437038 12/6/2017	10.5.1210.4000.100.0000	\$63.50
					Check #: 0	
					PO/InvoiceTotal:	\$88.50
					Vendor Total:	\$88.50

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Performance Chemical & Supply, Inc						
Check Group:						
Cleaning supplies/ES		1 0		217756 12/5/2017	20.5.2540.4000.300.0000	\$728.54
Rubbermaid 18 quick connect frame for cleaning pads/ES lunchroom		1 0		217777 12/6/2017	20.5.2540.4000.300.0000	\$81.57
Check # 0						
PO/Invoice Total:						\$810.11
Vendor Total:						\$810.11
Perma-Bound						
Check Group:						
Adventurer's Guide to Dragons (and Why They Keep Biting Me)		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$14.44
Attack of the Deranged Mutant Killer Monster Snow Goons: A Calvin and Hobbes Collection		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$19.20
Calvin and Hobbes		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$19.20
Daybreak Bond		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$14.44
First Big Book of Dinosaurs		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$18.12
Henny, Penny, Lenny, Denny, and Mike		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$15.29
How to Be an Elephant		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$16.14
JoJo and Daddy Bake a Cake		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$10.38
Just Joking Animal Riddles: Hilarious Riddles, Jokes, and More-- All About Animals!		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$13.50

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Pete the Cat and the Lost Tooth		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$10.62
Picture Book of Thurgood Marshall		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$15.26
Red and Lulu		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$15.29
Sharks and Other Deadly Ocean Creatures Visual Encyclopedia		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$14.44
Something Under the Bed Is Drooling: A Calvin and Hobbes Collection		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$19.20
This Is How We Do It		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$15.29
Weirdos from Another Planet!: A Calvin and Hobbes Collection		1	180206	V917936 12/8/2017	10.5.2220.4300.100.0000	\$19.20
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$250.01
Check Group:						
All the Crooked Saints		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$16.99
Are You Ready to Witness What You Are About to See?		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$11.04
Dawn and the Impossible Three, Full Color Edition		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$15.84
Dead Ends		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$15.29
Drums, Girls, & Dangerous Pie		2	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$16.98
Getaway		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$17.09

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Ghost		3	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$17.82
Ghost of Spirit Bear		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$11.93
Halloween		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$13.71
His Name Is the Same as the Man Who Can Perform Miracles		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$11.04
Magical Match		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$14.44
Miss Peregrine's Home for Peculiar Children		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$15.84
Miss Peregrine's Home for Peculiar Children: The Graphic Novel		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$17.00
Momotaro Xander and the Dream Thief		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$14.44
My Future Ex-Girlfriend		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$14.44
No Way Out		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$11.04
Rebel, Bully, Geek, Pariah		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$15.29
Sanitized for Your Protection		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$17.91
Saturdays with Hitchcock		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$14.44
Swing It, Sunny		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$17.40
Tallstar's Revenge		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$13.50

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Towers Falling		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$14.44
We Meet Again		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$13.50
Wolf by Wolf		5	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$46.70
You're Begging for the Truth, but Now You've Seen Too Much		1	180224	1747319-00 11/10/2017	10.5.2220.4300.200.0000	\$11.04
Check #: 0						
						PO/InvoiceTotal: <u>\$399.15</u>
						Vendor Total: <u>\$649.16</u>
Precision Control Systems						
Check Group:						
Boiler replacement		1	0	SV20204 11/15/2017	20.5.2530.5210.100.0000	\$46,785.00
Check #: 0						
						PO/InvoiceTotal: <u>\$46,785.00</u>
						Vendor Total: <u>\$46,785.00</u>
Primary Concepts, Inc.						
Check Group:						
Curriculum materials/Lorimer		1	0	0214079-IN 6/9/2017	10.5.2213.4100.300.0000	\$4,465.94
Check #: 0						
						PO/InvoiceTotal: <u>\$4,465.94</u>
						Vendor Total: <u>\$4,465.94</u>
Riverside Public Schools District 96						
Check Group:						
Oct nurse services		1	0	V405070 11/16/2017	10.5.4120.6705.300.0000	\$2,562.50
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/Invoice Total: <u>\$2,562.50</u>
						Vendor Total: <u>\$2,562.50</u>
Scholastic Inc						
Check Group:						
Brown Bear		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$16.00
Day crayons came home		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$60.00
dynamite dinosaur pack		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$40.00
Dinosaur		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$16.00
How do Dinosaurs feel pack		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$32.00
there was an oldlady pack		4	180232	V379289 10/19/2017	10.5.1125.4000.100.0000	\$40.00
						Check #: 0
						PO/Invoice Total: <u>\$204.00</u>
						Vendor Total: <u>\$204.00</u>
School District 107 Imprest Fund						
Check Group:						
5663/refund registration fees		1	0	V588036 12/11/2017	10.4.1811.0000.000.0000	\$5.00
5664/refund registration fees		1	0	V588036 12/11/2017	10.4.1811.0000.000.0000	\$30.00
5665/refund registration fees		1	0	V588036 12/11/2017	10.4.1811.0000.000.0000	\$22.50
5666/L Wilson reimburse for spec ed materials		1	0	V588036 12/11/2017	10.5.1210.4000.100.0000	\$208.96

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
5667/K Thalji reimburse for art supplies		1	0	V588036 12/11/2017	10.5.1002.4002.200.0000	\$12.05
5668/return bulk mail		1	0	V588036 12/11/2017	10.5.2320.3400.300.0000	\$13.23
5669/bball assignment fee		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$180.00
5670/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00
5671/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00
5672/vball assignment fee		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$70.00
5649/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00
5650/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00
5651/sball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$33.00
5652/innovative tech mtg refreshments		1	0	V588036 12/11/2017	10.5.2213.4000.300.0000	\$160.00
5653/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$49.50
5654/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$49.50
5655/conf/Chang		1	0	V588036 12/11/2017	10.5.2520.3320.300.0000	\$30.00
5656/conf/Castaldo		1	0	V588036 12/11/2017	10.5.1002.3320.200.0000	\$165.00
5657/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
5658/bball official		1	0	V588036 12/11/2017	10.5.1500.3190.200.0000	\$66.00
5659/II math league		1	0	V588036 12/11/2017	10.5.1002.6400.200.0000	\$39.80
5660/softball assignment fee		1	0	V588036 12/11/2017	10.5.1002.6400.200.0000	\$50.00
5661/refund tech fees		1	0	V588036 12/11/2017	10.4.1811.0000.000.0000	\$180.00
5662/refund registration fees		1	0	V588036 12/11/2017	10.4.1811.0000.000.0000	\$10.00

Check #: 0

PO/InvoiceTotal:	<u>\$1,704.54</u>
Vendor Total:	<u>\$1,704.54</u>

School Specialty, Inc.

Check Group:

Hi Write Intermediate 1 Paper Grade 1		2	180301	208119569022 11/8/2017	10.5.1205.4000.100.0000	\$18.74
Intermediate Wide Ruled Notebook Paper		2	180301	208119569022 11/8/2017	10.5.1205.4000.100.0000	\$14.72
Hi Write Composition Notebook		3	180301	208119569022 11/8/2017	10.5.1205.4000.100.0000	\$26.10
Scissor Loop Scissor - School Smart		3	180301	208119569022 11/8/2017	10.5.1205.4000.100.0000	\$10.23
Scissors Mini Easy Grip		6	180301	208119569022 11/8/2017	10.5.1205.4000.100.0000	\$40.98

Check #: 0

PO/InvoiceTotal:	<u>\$110.77</u>
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Check Group:

Rainbow Paper Kraft Roll 40# 36 X 1000 Turquoise (Aqua)		1	180308	208119576576 11/9/2017	10.5.1002.4000.200.0000	\$63.04
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Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Rainbow Paper Kraft Roll 40# 36 X 1000 Purple		1	180308	208119576576 11/9/2017	10.5.1002.4000.200.0000	\$63.04
Rainbow Paper Kraft Roll 40# 36 X 1000 Yellow		1	180308	208119576576 11/9/2017	10.5.1002.4000.200.0000	\$55.80
Rainbow Paper Kraft Roll 40# 36 X 1000 Black		1	180308	208119576576 11/9/2017	10.5.1002.4000.200.0000	\$47.16
School Smart Paper White Kraft Roll 50 LB. 36 X 1000		1	180308	208119576576 11/9/2017	10.5.1002.4000.200.0000	\$66.32
Check # 0						
						PO/InvoiceTotal: <u> </u> \$295.36
						Vendor Total: <u> </u> \$406.13
Shane's Office Supply						
Check Group:						
Misc preschool supplies-duplicated order PO180303		1	0	26082 11/8/2017	10.5.1125.4000.100.0000	\$400.34
Envelopes for KDG report cards		1	0	26134 11/9/2017	10.5.1001.4000.100.0000	\$37.99
Check # 0						
						PO/InvoiceTotal: <u> </u> \$438.33
Check Group:						
SOITEM Dewey DCS5 Document Camera Stand for I-Pad and I-Pad Mini (for Elementary School)		5	180288	25931 12/11/2017	10.5.2225.4000.100.0000	\$285.00
SOITEM Dewey DCS5 Document Camera Stand for I-Pad and I-Pad Mini (for Middle School)		11	180288	25931 12/11/2017	10.5.2225.4000.200.0000	\$627.00
MANUFACTURER FREIGHT CHARGE (for Elementary)		1	180288	25931 12/11/2017	10.5.2225.4000.100.0000	\$19.44
MANUFACTURER FREIGHT CHARGE (for Middle)		1	180288	25931 12/11/2017	10.5.2225.4000.200.0000	\$42.78
Check # 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135

12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u> </u> \$974.22
Check Group:						
HP 304A (CC530A) Black Original Laser Jet Toner Cartridge		1	180292	25964 11/2/2017	10.5.2225.4000.200.0000	\$125.00
						Check #: 0
						PO/InvoiceTotal: <u> </u> \$125.00
Check Group:						
Medium Weight Tagboard, 12 x 9, White, 100/Pack		8	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$22.00
General-Purpose Box Sealing Tape, 48mm x 54.8m, 3" Core, Clear, 6/Pack		2	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$13.98
Sparco All-Purpose Masking Tape		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$12.96
747 Classic Full Strip Stapler, 20-Sheet Capacity, Black		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$59.97
Washable Paint, Red, 1 gal		1	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$26.99
Construction Paper, 58 lbs., 12 x 18, Black, 50 Sheets/Pack		2	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$3.54
Construction Paper, 58 lbs., 9 x 12, Black, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$3.48
File Folders, 1/3 Cut Assorted, One-Ply Top Tab, Letter, Manila, 100/Box		1	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.89
Handy Art Washable Liquid Watercolors		2	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$91.50
Permanent Markers, Ultra Fine Point, Black, 5/Pack		2	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$9.58
Fine Point Permanent Marker, Black, Dozen		1	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$6.89

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1135

12/20/2017

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tru-Ray Construction Paper, 76 lbs., 9 x 12, White, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.64
Construction Paper, 58 lbs., 9 x 12, Orange, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.16
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Yellow, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$5.96
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Festive Green, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$6.80
Construction Paper, 58 lbs., 9 x 12, Bright Green, 50 Sheets/Pack		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$3.12
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Blue, 50 Sheets/Pack		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.47
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Sky Blue, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$5.76
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Pink, 50 Sheets/Pack		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.47
Construction Paper, 58 lbs., 9 x 12, Hot Pink, 50 Sheets/Pack		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$3.12
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Warm Brown, 50 Sheets/Pack		4	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$5.76
Tru-Ray Construction Paper, 76 lbs., 9 x 12, Tan, 50 Sheets/Pack		3	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$4.32
Washable Paint, Orange, 1 gal		1	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$26.99
White Drawing Paper, 78 lbs., 18 x 24, Pure White, 500 Sheets/Ream		1	180303	26044 11/8/2017	10.5.1125.4000.100.0000	\$64.99

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$400.34
Check Group:						
Remanufactured Q5952A (643A) Toner, Yellow		2	180334	26915 12/8/2017	10.5.2225.4000.200.0000	\$184.00
Remanufactured Q5953A (643A) Toner, Magenta		1	180334	26915 12/8/2017	10.5.2225.4000.200.0000	\$92.00
Remanufactured Q5950A (643A) Toner, Black		2	180334	26915 12/8/2017	10.5.2225.4000.200.0000	\$175.74
Remanufactured Q5951A (643A) Toner, Cyan		1	180334	26915 12/8/2017	10.5.2225.4000.200.0000	\$92.00
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$543.74
						Vendor Total: <u> </u> \$2,481.63
Single Path, LLC						
Check Group:						
Nov IT consultant		1	0	20655191 11/15/2017	10.5.1001.3100.100.0000	\$3,675.00
Nov IT consultant		1	0	20655191 11/15/2017	10.5.1002.3100.200.0000	\$3,675.00
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$7,350.00
						Vendor Total: <u> </u> \$7,350.00
Solutions In Speech, P.C.						
Check Group:						
Nov speech and language services		1	0	2017-1 11/30/2017	10.5.1210.1001.100.0000	\$2,501.25
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$2,501.25
						Vendor Total: <u> </u> \$2,501.25

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
TFF Inc.						
Check Group:						
TITLE I MATERIALS: Intermediate Multiplication and Division for Math Lab 5th-8th		1	180329	V111019 12/1/2017	10.5.1002.4000.200.4300	\$59.95
						Check # 0
						PO/InvoiceTotal: <u> \$59.95</u>
						Vendor Total: <u> \$59.95</u>
The Center/IRC						
Check Group:						
Mattice - Tues, Wed, Friday Conference		1	180294	26490 11/24/2017	10.5.1001.3320.100.0000	\$420.00
Bialobrzkeski - Wed, Thur, Fri Conference		1	180294	26490 11/24/2017	10.5.1001.3320.100.0000	\$420.00
						Check # 0
						PO/InvoiceTotal: <u> \$840.00</u>
						Vendor Total: <u> \$840.00</u>
Trane						
Check Group:						
Two piece set magnetic tip nut drivers, silicone cartridge		1	0	3403486 11/7/2017	20.5.2540.4000.300.0000	\$33.96
Seal used to prevent screws from becoming loose		1	0	3471924 11/21/2017	20.5.2540.4000.300.0000	\$28.28
Evap Foam-no rinse evaporator cleaner		1	0	3500031 11/29/2017	20.5.2540.4000.300.0000	\$33.21
Belts for exhaust fan		1	0	3533450 12/6/2017	20.5.2540.4000.300.0000	\$8.80
						Check # 0
						PO/InvoiceTotal: <u> \$104.25</u>
						Vendor Total: <u> \$104.25</u>

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Twin Supplies, Ltd						
Check Group:						
Replacement fixture		1 0		19448 8/15/2017	20.5.2540.4000.300.0000	\$171.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$171.00</u>
						Vendor Total: <u>\$171.00</u>
Tyler Technologies, Inc						
Check Group:						
Timecard interface		1 0		025-180054 1/18/2017	10.5.2225.4700.100.0000	\$474.17
Timecard interface		1 0		025-180054 1/18/2017	10.5.2225.4700.200.0000	\$474.16
Oct user group meeting/Chang/Makutenas		1 0		025-206106 10/31/2017	10.5.2520.3320.300.0000	\$165.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,113.33</u>
						Vendor Total: <u>\$1,113.33</u>
Verizon						
Check Group:						
Oct 24-Nov 23 cell phone chg		1 0		9796829320 11/23/2017	20.5.2540.3400.100.0000	\$55.26
Oct 24-Nov 23 cell phone chg		1 0		9796829320 11/23/2017	20.5.2540.3400.200.0000	\$55.26
					Check #: 0	
						PO/InvoiceTotal: <u>\$110.52</u>
						Vendor Total: <u>\$110.52</u>
West 40 Intermediate Service Center #2						
Check Group:						

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
PD workshop-Busch, Madsen, Ratcliff, Berwick, Ban		1	0	17-1149 11/13/2017	10.5.2213.3320.300.0000	\$158.70
Fingerprinting/Grimes		1	0	17-1161 11/16/2017	10.5.2320.3901.300.0000	\$55.00
October tuition		1	0	RSSP18-10-07 11/28/2017	10.5.4220.6700.300.0000	\$2,415.00
Check # 0						
PO/InvoiceTotal:						<u>\$2,628.70</u>
Vendor Total:						<u>\$2,628.70</u>
Wex Bank						
Check Group:						
Gas for trucks and cans		1	0	52351981 12/6/2017	20.5.2540.4640.300.0000	\$114.13
Check # 0						
PO/InvoiceTotal:						<u>\$114.13</u>
Vendor Total:						<u>\$114.13</u>
Willow Springs Ace Hardware						
Check Group:						
Nuts bolts washers plumbing fittings		1	0	378840 11/25/2017	20.5.2540.4000.300.0000	\$58.47
Paint brushes		1	0	378842 11/25/2017	20.5.2540.4000.300.0000	\$9.98
Misc maintenance supplies		1	0	69692 10/30/2017	20.5.2540.4000.300.0000	\$165.86
Check # 0						
PO/InvoiceTotal:						<u>\$234.31</u>
Vendor Total:						<u>\$234.31</u>
Grand Total:						<u>\$354,724.88</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1136 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Ban, Jennifer M						
Check Group:						
Refreshments for Mindset study group		1 0		V872761 12/7/2017	10.5.2213.4000.300.0000	\$30.10
					Check #: 0	
						PO/InvoiceTotal: <u> \$30.10</u>
						Vendor Total: <u> \$30.10</u>
Castaldo, Carrie						
Check Group:						
Reimburse for book purchase		1 0		V284588 12/14/2017	10.5.2110.4000.200.0000	\$29.99
					Check #: 0	
						PO/InvoiceTotal: <u> \$29.99</u>
						Vendor Total: <u> \$29.99</u>
Emso, Almir						
Check Group:						
Reimburse for tuition		1 0		V319263 12/12/2017	10.5.2213.2300.300.0000	\$900.00
					Check #: 0	
						PO/InvoiceTotal: <u> \$900.00</u>
						Vendor Total: <u> \$900.00</u>
Marrari, Juliette L						
Check Group:						
Reimburse for tuition		1 0		V820555 12/12/2017	10.5.2213.2300.300.0000	\$900.00
					Check #: 0	
						PO/InvoiceTotal: <u> \$900.00</u>
						Vendor Total: <u> \$900.00</u>
McCoy, Art						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1136 12/20/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Reimburse for shoes		1 0		V534355 12/8/2017	20.5.2540.4000.300.0000	\$50.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$50.00</u>
						Vendor Total: <u>\$50.00</u>
Merchant, Dana						
Check Group:						
Novels for Adanced ELA		1 0		V842279 12/7/2017	10.5.1650.4000.100.0000	\$89.64
Misc classroom supplies		1 0		V842279 12/7/2017	10.5.1650.4000.200.0000	\$119.62
					Check #: 0	
						PO/InvoiceTotal: <u>\$209.26</u>
						Vendor Total: <u>\$209.26</u>
Reid, John M						
Check Group:						
Reimbursement for NSTA conf		1 0		V38836 12/7/2017	10.5.1002.3320.200.0000	\$525.23
					Check #: 0	
						PO/InvoiceTotal: <u>\$525.23</u>
						Vendor Total: <u>\$525.23</u>
						Grand Total: <u>\$2,644.58</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1106 11/10/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
----------------------------------	----------	-----	--------	-------------------------	---------	--------

Illinois Dept of Employment Security

Check Group:

Qrt 3 unemployment payment	1	0	V489762 11/3/2017	10.5.2540.3802.300.0000		\$3,065.00
----------------------------	---	---	----------------------	-------------------------	--	------------

Check #: 0

PO/Invoice Total:	<u>\$3,065.00</u>
Vendor Total:	<u>\$3,065.00</u>
Grand Total:	<u>\$3,065.00</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1105 11/10/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
November health insurance-ER		1 0		V127540 11/1/2017	10.2.0481.0000.000.9944	\$80,940.92
November health insurance-EE		1 0		V127540 11/1/2017	10.2.0481.0000.000.9943	\$23,228.97
November life insurance		1 0		V127540 11/1/2017	10.2.0481.0000.000.9942	\$846.75
Check #: 0						
						PO/Invoice Total: <u>\$105,016.64</u>
						Vendor Total: <u>\$105,016.64</u>
Guardian - Appleton						
Check Group:						
November dental insurance-ER		1 0		V892829 10/20/2017	10.2.0481.0000.000.9946	\$3,425.58
November vision insurnace-ER		1 0		V892829 10/20/2017	10.2.0481.0000.000.9948	\$140.74
November Cobra PE		1 0		V892829 10/20/2017	10.2.0481.0000.000.9945	\$45.60
November vision insurnacs-EE		1 0		V892829 10/20/2017	10.2.0481.0000.000.9947	\$951.25
November dental insurance-EE		1 0		V892829 10/20/2017	10.2.0481.0000.000.9945	\$2,812.34
Check #: 0						
						PO/Invoice Total: <u>\$7,375.51</u>
						Vendor Total: <u>\$7,375.51</u>
						Grand Total: <u>\$112,392.15</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1108 11/27/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
----------------------------------	----------	-----	--------	-------------------------	---------	--------

West Suburban Water Commission

Check Group:

Aug 24-Oct 24 water chg

1 0

V934582
10/24/2017

20.5.2540.3700.100.0000

\$1,342.19

Check #: 0

PO/Invoice Total: \$1,342.19

Vendor Total: \$1,342.19

Grand Total: \$1,342.19

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1122 11/30/2017

Fiscal Year: 2017-2018

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Discovery Benefits Check Group: Nov FSA fee Oct.		1	0	0000815846-IN 10/31/2017	10.5.2520.3100.300.0000	\$117.60

Check #: 0

PO/Invoice Total:	<u>\$117.60</u>
Vendor Total:	<u>\$117.60</u>
Grand Total:	<u>\$117.60</u>

End of Report



November 2017 Revenue and Expenses

REVENUES	Budget	November 2017	YTD	% Realized
Education	\$ 10,943,800	\$ 80,855	\$ 4,765,540	43.5%
Oper & Maint	\$ 1,699,570	\$ 4,005	\$ 706,347	41.6%
Bond/Int	\$ 1,312,050	\$ 2,157	\$ 470,118	35.8%
Trans	\$ 877,940	\$ 1,389	\$ 383,714	43.7%
IMRF	\$ 435,280	\$ 719	\$ 207,880	47.8%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ 3,500	\$ -	\$ 747	21.3%
Tort	\$ 86,920	\$ 173	\$ 36,333	41.8%
Life Safety	\$ 4,200	\$ -	\$ 804	19.1%
Total	\$ 15,363,260	\$ 89,298	\$ 6,571,482	42.8%

EXPENSES	Budget	November 2017	YTD	% Used
Education	\$ 11,494,885	\$ 1,179,953	\$ 3,581,800	31.2%
Oper & Maint	\$ 1,616,983	\$ 61,234	\$ 592,418	36.6%
Bond/Int	\$ 1,783,450	\$ -	\$ -	0.0%
Trans	\$ 736,922	\$ 73,689	\$ 178,828	24.3%
IMRF	\$ 344,376	\$ 29,332	\$ 105,441	30.6%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 65,644	\$ -	\$ 65,644	100.0%
Life Safety	\$ 11,000	\$ 279	\$ 1,266	11.5%
Total	\$ 16,053,260	\$ 1,344,488	\$ 4,525,395	28.2%

Personnel

~~Ethics and Conduct~~ Employee Ethics; Conduct; and Conflict of Interest

All District employees are expected to maintain high standards in their school relationships, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional relationships with students, parents, staff members, and others. In addition, the *Code of Ethics for Illinois Educators*, adopted by the Illinois State Board of Education, is incorporated by reference into this policy. Any employee who sexually harasses a student or otherwise violates an employee conduct standard will be subject to discipline up to and including dismissal.

Statement of Economic Interests

The following employees must file a "Statement of Economic Interests" as required by the Illinois Governmental Ethics Act:

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee responsible for negotiating contracts, including collective bargaining agreement, in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Ethics and Gift Ban

School Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with Section 22-5 of the School Code, "no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with the Illinois State Board of Education and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award or administration of a contract supported by a federal award when the employee has a real or apparent conflict of interest as defined by 2 C.F.R. §200.318(c)(1). Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or contracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

Outside Employment and Conflict of Interest

~~No District employee shall be directly or indirectly interested in any contract, work, or business of the District, or in the sale of any article by or to the District, except when the employee is the author or developer of instructional materials listed with the State Board of Education and adopted for use by~~

~~the School Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.~~

~~For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District.~~

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

LEGAL REF.: U.S. Constitution, First Amendment.

5 ILCS 420/4A-101 and 430/.

50 ILCS 135/.

105 ILCS 5/22-5 and 5/24-22.

Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).

Garcetti v. Ceballos, 547 U.S. 410 (2006).

ADOPTED: September 23, 2009

REVISED: August 18, 2010; September 19, 2012; August 12, 2015

Personnel Report

December 20, 2017

1. Resignation of Personnel

The Superintendent received letters of resignation from elementary speech pathologist Lacey Peters effective December 8, 2017, elementary instructional aide Alejandria Alanis effective December 1, 2017 and middle school instructional aide Candy Papanicholas effective December 22, 2017.

Recommendation:

That the Board of Education approve the resignations of elementary speech pathologist Lacey Peters effective December 8, 2017, elementary instructional aide Alejandria Alanis effective December 1, 2017 and middle school instructional aide Candy Papanicholas effective December 22, 2017.

2. Employment of Certified Personnel

Administration is recommending to employ the following personnel for the 2017-18 school year.

Recommendation:

That the Board of Education employ the following personnel for the 2017-18 school year:

Name	Position	Salary
Alex Blomarz	Middle School Band Teacher	\$ 28,300.50 prorated (MA Step 3) 114 days, beginning 12/1/17

Pleasantdale School District 107
Burr Ridge, Illinois

Annual Financial Report

Year Ended June 30, 2017

Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017

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Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017

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(Concluded)

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, 2017, and the related notes to the financial statements, which collectively comprise Pleasantdale School District 107'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, 2017, 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.

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 57 through 60, and budgetary comparison schedules and notes to the required supplementary information on pages 61 through 81 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit, for the year ended June 30, 2017, 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 as 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.

Other Information (Continued)

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, 2017 has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2017 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, 2017 is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2017.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Pleasantdale School District 107, as of and for the year ended June 30, 2016 (not presented herein), and have issued our report thereon dated November 14, 2016, 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 Pleasantdale School District 107's 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 with comparative actual amounts for the year ended June 30, 2016 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 2016 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 the 2016 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, 2016.

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 13, 2017 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 13, 2017

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2017

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, 2017. 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 \$2.5. This represents a 12% increase from 2016.
- > General revenues accounted for \$14.9 in revenue or 72% of all revenues in fiscal year 2017. Program specific revenues in the form of charges for services and fees and grants accounted for \$5.7 or 28% of total revenues of \$20.6.
- > The District incurred \$18.1 in expenses related to government activities in fiscal year 2017. However, only \$5.7 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, 2017

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

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

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a better 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.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2017

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2017, than it was the year before, increasing 12% to \$24.2.

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

	<u>2016</u>	<u>2017</u>
Assets:		
Current and other assets	\$ 20.6	\$ 20.5
Capital Assets	<u>16.3</u>	<u>16.3</u>
Total assets	<u>36.9</u>	<u>36.8</u>
Deferred outflows:		
Related to pensions	<u>0.5</u>	<u>0.5</u>
Total deferred outflows	<u>0.5</u>	<u>0.5</u>
Liabilities:		
Current liabilities	0.3	0.3
Long-term debt outstanding	<u>8.3</u>	<u>6.7</u>
Total liabilities	<u>8.6</u>	<u>7.0</u>
Deferred inflows:		
Property tax levied for a future period	7.0	6.0
Related to pensions	<u>0.2</u>	<u>0.1</u>
Total deferred inflows	<u>7.2</u>	<u>6.1</u>
Net position:		
Net investment in capital assets	10.2	11.7
Restricted	6.3	6.5
Unrestricted	<u>5.2</u>	<u>6.0</u>
Total net position	<u>\$ 21.7</u>	<u>\$ 24.2</u>

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2017

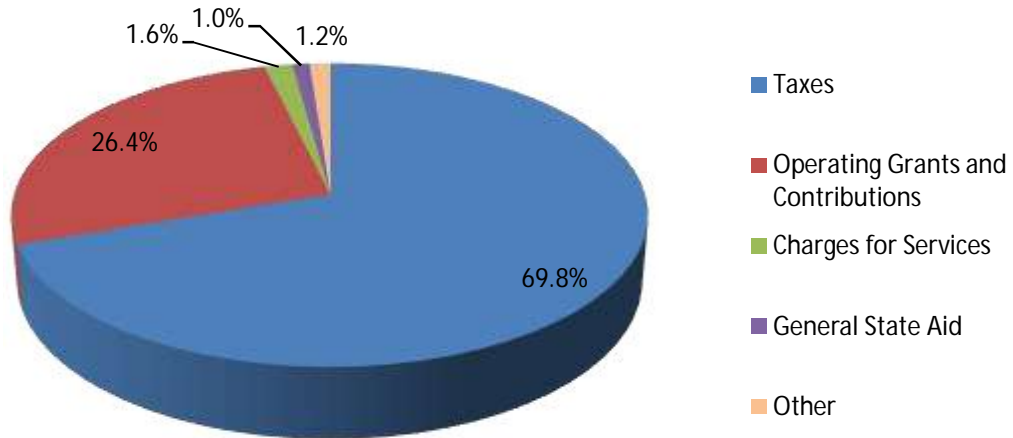
Revenues in the governmental activities of the District of \$20.6 exceeded expenditures by \$2.5.

<i>Table 2</i>		
<i>Changes in Net Position</i>		
<i>(in millions of dollars)</i>		
	<u>2016</u>	<u>2017</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.3	\$ 0.3
Operating grants and contributions	4.0	5.4
<i>General revenues:</i>		
Taxes	11.8	14.4
General state aid	0.2	0.2
Other	<u>0.2</u>	<u>0.3</u>
Total revenues	<u>16.5</u>	<u>20.6</u>
Expenses:		
Instruction	10.8	12.8
Support services	4.7	5.0
Other	<u>0.5</u>	<u>0.3</u>
Total expenses	<u>16.0</u>	<u>18.1</u>
Increase in net position	0.5	2.5
Beginning net position	<u>21.2</u>	<u>21.7</u>
Ending net position	<u>\$ 21.7</u>	<u>\$ 24.2</u>

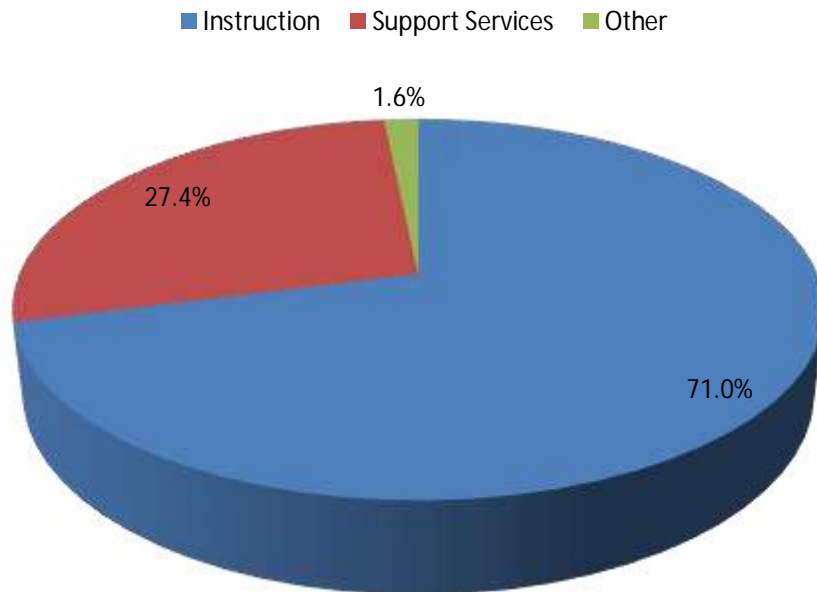
Property taxes accounted for the largest portion of the District's revenues, contributing 70%. The remainder of revenues came from personal property replacement taxes, state and federal grants, and other sources. The total cost of all the District's programs was \$18.1, mainly related to instruction and support services.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2017

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, 2017

Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$13.4 at June 30, 2016 to \$14.2 at June 30, 2017.

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital assets

By the end of 2017, the District had compiled a total investment of \$25.8 (\$16.3 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.

Table 3		
<i>Capital Assets (net of depreciation)</i>		
<i>(in millions of dollars)</i>		
	<u>2016</u>	<u>2017</u>
Land	\$ 0.4	\$ 0.4
Land improvements	0.1	0.2
Building improvements	0.3	0.4
Equipment	0.1	0.2
Buildings	<u>15.4</u>	<u>15.1</u>
Total	<u>\$ 16.3</u>	<u>\$ 16.3</u>

Long-term debt

The District retired \$1.7 of bonds in 2017. At the end of fiscal 2017, the District had a debt margin of \$35.4, of which \$30.4 is fully available. More detailed information on long-term debt can be found in Note F of the basic financial statements.

Table 4		
<i>Outstanding Long-Term Debt</i>		
<i>(in millions of dollars)</i>		
	<u>2016</u>	<u>2017</u>
General obligation bonds	\$ 6.9	\$ 5.1
Other long term liabilities	<u>1.4</u>	<u>1.6</u>
Total	<u>\$ 8.3</u>	<u>\$ 6.7</u>

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2017

Factors Bearing on the District's Future

Consistent with West Cook County, Pleasantdale School District 107's EAV increased by 4.3% in 2016 after a decrease of 3.0% in 2015. The National Consumer Price Index for tax year 2016 is 0.7 % and the CPI for tax year 2017 will be 2.1%. Any increase in the local property tax revenues will be limited to the CPI, plus "new growth."

The District negotiated and finalized the collective bargaining agreement with certified and educational support staff members in 2015. This five-year contract (2015-2020) has a significant impact on future financial projections as salaries account for the majority of the District's expenditures.

Enrollments decreased from 782 students in grades K-8 at the end of 2016-2017 to 771 students at the beginning of the 2017-2018 school year. According to demographic projections, enrollments are expected to remain flat or decrease after fiscal year 2018.

The District utilizes the strategic blueprint to assure a quality education program well into the future. The blueprint puts vision into action plans that articulate instructional, facility, and human capital changes that will be implemented and desired achievement levels to be attained. The strategic blueprint also serves as a means to budget new initiatives within fiscal parameters each year.

The Pleasantdale mission statement:

"To create a community of inspired learners."

The mission is known by the staff and community and is the guiding force behind all decisions at Pleasantdale. The strategic blueprint 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, 2017

ASSETS

Cash and investments	\$	14,075,363
Receivables (net of allowance for uncollectibles):		
Property taxes		5,986,566
Replacement taxes		86,882
Intergovernmental		298,590
Other current assets		3,726
Capital assets:		
Land		399,498
Construction in progress		48,107
Depreciable buildings, property, and equipment, net		15,889,704
Total assets		36,788,436

DEFERRED OUTFLOW OF RESOURCES

Deferred outflows related to pensions		518,821
Total deferred outflows		518,821

LIABILITIES

Accounts payable		209,068
Unearned revenue		47,971
Interest payable		11,137
Long-term liabilities:		
Due within one year		1,665,000
Due after one year		5,050,873
Total liabilities		6,984,049

DEFERRED INFLOW OF RESOURCES

Property taxes levied for a future period		5,986,566
Deferred inflows related to pensions		102,493
Total deferred inflows		6,089,059

NET POSITION

Net investment in capital assets		11,709,102
Restricted For:		
Operations and maintenance		3,897,252
Debt service		860,353
Student transportation		1,191,045
Retirement benefits		293,853
Fire prevention and safety		289,939
Tort immunity		31,763
Unrestricted		5,960,842
Total net position	\$	24,234,149

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2017

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	\$ 4,842,435	\$ 308,870	\$ 56,191	\$ (4,477,374)
Special programs	2,371,995	-	393,184	(1,978,811)
Other instructional programs	842,983	27,475	1,361	(814,147)
State retirement contributions	4,769,195	-	4,769,195	-
Support services:				
Pupils	285,727	-	-	(285,727)
Instructional staff	1,252,274	-	2,595	(1,249,679)
General administration	450,071	-	-	(450,071)
School administration	793,300	-	-	(793,300)
Business	479,766	-	45,045	(434,721)
Transportation	705,722	-	174,354	(531,368)
Operations and maintenance	943,446	1,200	-	(942,246)
Central	34,556	-	-	(34,556)
Community services	300	-	-	(300)
Nonprogrammed charges - excluding special education	148,877	-	-	(148,877)
Interest and fees	143,924	-	-	(143,924)
Total governmental activities	<u>\$ 18,064,571</u>	<u>\$ 337,545</u>	<u>\$ 5,441,925</u>	<u>\$ (12,285,101)</u>
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				9,578,466
Real estate taxes, levied for specific purposes				2,834,658
Real estate taxes, levied for debt service				1,312,756
Personal property replacement taxes				613,180
State aid-formula grants				211,042
Investment earnings				193,548
Miscellaneous				62,258
Total general revenues				<u>14,805,908</u>
Change in net position				2,520,807
Net position, beginning of year				<u>21,713,342</u>
Net position, end of year				<u>\$ 24,234,149</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

Governmental Funds

BALANCE SHEET

June 30, 2017

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 7,511,036	\$ 4,087,872	\$ 1,108,055	\$ 206,971
Receivables (net of allowance for uncollectibles):				
Property taxes	4,266,760	741,635	314,604	157,065
Replacement taxes	-	-	-	86,882
Intergovernmental	211,795	-	86,795	-
Other current assets	<u>3,726</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 11,993,317</u>	<u>\$ 4,829,507</u>	<u>\$ 1,509,454</u>	<u>\$ 450,918</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 14,643	\$ 190,620	\$ 3,805	\$ -
Unearned revenue	<u>47,971</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>62,614</u>	<u>190,620</u>	<u>3,805</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	<u>4,266,760</u>	<u>741,635</u>	<u>314,604</u>	<u>157,065</u>
Total deferred inflows	<u>4,266,760</u>	<u>741,635</u>	<u>314,604</u>	<u>157,065</u>
FUND BALANCES				
Restricted	31,763	3,897,252	1,191,045	293,853
Unassigned	<u>7,632,180</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>7,663,943</u>	<u>3,897,252</u>	<u>1,191,045</u>	<u>293,853</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 11,993,317</u>	<u>\$ 4,829,507</u>	<u>\$ 1,509,454</u>	<u>\$ 450,918</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 871,490	\$ 289,939	\$ 14,075,363
506,502	-	5,986,566
-	-	86,882
-	-	298,590
-	-	3,726
<u>\$ 1,377,992</u>	<u>\$ 289,939</u>	<u>\$ 20,451,127</u>
\$ -	\$ -	\$ 209,068
-	-	47,971
-	-	257,039
<u>506,502</u>	<u>-</u>	<u>5,986,566</u>
<u>506,502</u>	<u>-</u>	<u>5,986,566</u>
871,490	289,939	6,575,342
-	-	7,632,180
<u>871,490</u>	<u>289,939</u>	<u>14,207,522</u>
<u>\$ 1,377,992</u>	<u>\$ 289,939</u>	<u>\$ 20,451,127</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, 2017

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

Total fund balances - governmental funds	\$	14,207,522
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.		16,337,309
Deferred outflows and inflows of 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	\$	396,110
Deferred outflows of 2017 employer contributions related to pensions		<u>122,711</u>
		518,821
Deferred inflows of resources related to pensions		(102,493)
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.		(11,137)
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>(6,715,873)</u>
Net position of governmental activities	\$	<u><u>24,234,149</u></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, 2017

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 9,667,844	\$ 1,683,391	\$ 738,352	\$ 323,537
Replacement taxes	527,935	-	-	85,245
State aid	5,362,993	-	174,354	-
Federal aid	115,620	-	-	-
Interest	114,059	48,519	16,779	2,900
Other	366,319	33,484	-	-
Total revenues	16,154,770	1,765,394	929,485	411,682
Expenditures				
Current:				
Instruction:				
Regular programs	4,565,752	-	-	48,878
Special programs	1,788,078	-	-	131,508
Other instructional programs	826,549	-	-	14,927
State retirement contributions	4,769,195	-	-	-
Support services:				
Pupils	260,786	-	-	14,329
Instructional staff	880,236	-	-	32,000
General administration	421,682	-	-	8,707
School administration	738,667	-	-	36,574
Business	399,979	2,013	-	9,378
Transportation	-	-	695,701	3,395
Operations and maintenance	1,502	815,681	-	32,650
Central	26,730	-	-	4,125
Community services	300	-	-	-
Nonprogrammed charges	597,048	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	276,581	445,864	-	-
Total expenditures	15,553,085	1,263,558	695,701	336,471
Excess (deficiency) of revenues over expenditures	601,685	501,836	233,784	75,211
Other financing sources (uses)				
Transfers in	16,779	-	-	-
Transfers (out)	-	-	(516,779)	-
Total other financing sources (uses)	16,779	-	(516,779)	-
Net change in fund balance	618,464	501,836	(282,995)	75,211
Fund balance, beginning of year	7,045,479	3,395,416	1,474,040	218,642
Fund balance, end of year	\$ 7,663,943	\$ 3,897,252	\$ 1,191,045	\$ 293,853

The accompanying notes are an integral part of this statement.

	Debt Service	Fire Prevention and Safety	Total
\$	1,312,756	\$ -	\$ 13,725,880
	-	-	613,180
	-	-	5,537,347
	-	-	115,620
	7,733	3,558	193,548
	-	-	399,803
	<u>1,320,489</u>	<u>3,558</u>	<u>20,585,378</u>
	-	-	4,614,630
	-	-	1,919,586
	-	-	841,476
	-	-	4,769,195
	-	-	275,115
	-	-	912,236
	-	-	430,389
	-	-	775,241
	-	5,422	416,792
	-	-	699,096
	-	-	849,833
	-	-	30,855
	-	-	300
	-	-	597,048
	1,715,000	-	1,715,000
	186,182	-	186,182
	-	-	722,445
	<u>1,901,182</u>	<u>5,422</u>	<u>19,755,419</u>
	<u>(580,693)</u>	<u>(1,864)</u>	<u>829,959</u>
	500,000	-	516,779
	-	-	(516,779)
	<u>500,000</u>	<u>-</u>	<u>-</u>
	(80,693)	(1,864)	829,959
	<u>952,183</u>	<u>291,803</u>	<u>13,377,563</u>
\$	<u>871,490</u>	<u>\$ 289,939</u>	<u>\$ 14,207,522</u>

Pleasantdale School District 107

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2017

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

Net change in fund balances - total governmental funds	\$ 829,959
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.	51,791
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	(119,949)
Deferred outflow and inflows of resources related to TRS pension liability	175,512
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.	8,468
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.	62,984
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>1,512,042</u>
Change in net position of governmental activities	<u>\$ 2,520,807</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, 2017

	Student Activity Fund
<hr/>	
ASSETS	
Cash	\$ <u>37,994</u>
LIABILITIES	
Due to student groups	\$ 36,456
Due to employees	<u>1,538</u>
	<u>\$ 37,994</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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 GASB pronouncements.

2. 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Accounting (Continued)

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 fund). 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.

3. 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) amounts paid by recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. General Fund

The *General Fund* includes the Educational Account, the Working Cash Account, and the Tort Immunity and Judgment Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in those funds. 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 0.05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used to account for revenues derived from a specific property levy and state reimbursement grants and expenditures of these monies for risk management activities.

b. Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service, 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds (Continued)

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

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

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. Revenues are derived from bond proceeds or transfers from other funds.

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. Although the Board of Education has the ultimate responsibility for activity funds, they are not local education agency funds. 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. It accounts 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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 fund financial statements are reported using the 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 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 they are vouchered by year-end. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

Property taxes, 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.

The fiduciary fund statements are reported using the accrual basis of accounting.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 future periods. At June 30, 2017, the District reported deferred outflows of resources related to pension liabilities. 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 future reporting periods. At June 30, 2017, the District reported deferred inflows related to property taxes levied for a future period and pension liabilities.

6. 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.

7. Deposits and Investments

Investments are stated at fair value. Changes in fair value are included in investment income.

8. 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.

9. 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 acquisition value at the date of donation.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Capital Assets (Continued)

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

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

10. Long-Term Obligations

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

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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.

12. 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.

13. 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, capital project funds and debt service funds are by definition restricted for those specified purposes.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Fund Balance (Continued)

- 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, 2017, 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, 2017 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.

14. 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.

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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	\$ (4,981,613)
Unamortized bond premiums	(173,207)
Net pension liability - IMRF	(718,274)
Net pension liability - TRS	<u>(842,779)</u>
 Net adjustment to reduce fund balance - total governmental funds to arrive at net position of governmental activities	 \$ <u><u>(6,715,873)</u></u>

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	\$ 433,407
Depreciation expense	<u>(381,616)</u>
 Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	 \$ <u><u>51,791</u></u>

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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 (Continued)

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	\$	1,715,000	
Accretion		(29,194)	
Net pension liability - IMRF, net		22,893	
Net pension liability - TRS, net		(196,657)	
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	\$	1,512,042	

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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, convenience 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.

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 7.69 years, at June 30, 2017. 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 \$163,965,897. The District's proportionate share of all pooled cash and investments is approximately 7.71%. 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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, 2017, the carrying value of the District's Agency Funds and imprest funds were \$41,122, all of which were deposited with financial institutions.

Custodial Credit Risk - With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. At June 30, 2017, the District had no uninsured cash balances.

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 21, 2016. 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 by the Assessor.

The Illinois Department of Revenue has the statutory responsibility of ensuring uniformity of real property assessments throughout the state. Each year, the Illinois Department of Revenue furnishes the county clerks with an adjustment factor to equalize the level of assessment between counties at one-third of market value. This factor (the equalization factor) is then applied to the assessed valuation to compute the valuation of property to which the tax rate will be applied (the equalized assessed valuation). The equalization factor for Cook County was 2.8032 for 2016.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE D - PROPERTY TAXES RECEIVABLE (Continued)

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 2016 tax levy was \$513,384,114.

Property taxes are collected by the Cook County Collector/Treasurer, who remits them to the District. Taxes levied in one year become due and payable in two installments on March 1 and approximately 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 bill is based on the current levy, assessment, and equalization, and any changes from the prior year.

The portion of the 2016 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, 2017

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	<u>Balance</u> <u>July 1, 2016</u>	<u>Increases/</u> <u>Transfers</u>	<u>Decreases/</u> <u>Transfers</u>	<u>Balance</u> <u>June 30, 2017</u>
Capital assets, not being depreciated				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	<u>30,803</u>	<u>48,107</u>	<u>30,803</u>	<u>48,107</u>
Total capital assets, not being depreciated	<u>430,301</u>	<u>48,107</u>	<u>30,803</u>	<u>447,605</u>
Capital assets, being depreciated				
Buildings	21,256,079	-	-	21,256,079
Building improvements	325,586	121,187	5,450	441,323
Land improvements	404,843	141,468	-	546,311
Equipment	<u>3,071,741</u>	<u>153,448</u>	<u>83,190</u>	<u>3,141,999</u>
Total capital assets, being depreciated	<u>25,058,249</u>	<u>416,103</u>	<u>88,640</u>	<u>25,385,712</u>
Less accumulated depreciation for:				
Buildings	5,853,840	265,701	-	6,119,541
Building improvements	37,649	22,338	5,450	54,537
Land improvements	331,371	27,315	-	358,686
Equipment	<u>2,980,172</u>	<u>66,262</u>	<u>83,190</u>	<u>2,963,244</u>
Total accumulated depreciation	<u>9,203,032</u>	<u>381,616</u>	<u>88,640</u>	<u>9,496,008</u>
Total capital assets, being depreciated, net	<u>15,855,217</u>	<u>34,487</u>	<u>-</u>	<u>15,889,704</u>
Governmental activities capital assets, net	<u>\$ 16,285,518</u>	<u>\$ 82,594</u>	<u>\$ 30,803</u>	<u>\$ 16,337,309</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE E - CAPITAL ASSETS (Continued)

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

Governmental activities	
General government	
Regular programs	\$ 216,233
Education media	9,844
General administration	19,056
School administration	16,334
Facilities acquisition and construction services	50,316
Operations and maintenance	68,740
Food service	<u>1,093</u>
 Total depreciation from governmental activities	 \$ <u><u>381,616</u></u>

NOTE F - LONG-TERM LIABILITIES

The following is the long-term liability activity for the District for the year ended June 30, 2017:

	<u>Balance</u> <u>July 1, 2016</u>	<u>Additions/</u> <u>Accretion</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2017</u>
Bonds payable:				
General obligation bonds	\$ 6,667,419	\$ 29,194	\$ 1,715,000	\$ 4,981,613
Unamortized premium	<u>236,191</u>	<u>-</u>	<u>62,984</u>	<u>173,207</u>
 Total bonds payable	 <u>6,903,610</u>	 <u>29,194</u>	 <u>1,777,984</u>	 <u>5,154,820</u>
 IMRF net pension liability	 741,167	 509,708	 532,601	 718,274
TRS net pension liability	<u>646,122</u>	<u>238,005</u>	<u>41,348</u>	<u>842,779</u>
 Total long-term liabilities - governmental activities	 <u>\$ 8,290,899</u>	 <u>\$ 776,907</u>	 <u>\$ 2,351,933</u>	 <u>\$ 6,715,873</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE F - LONG-TERM LIABILITIES (Continued)

	Due within one year
General obligation bonds	\$ <u><u>1,665,000</u></u>

1. General Obligation Bonds

The summary of activity in bonds payable for the year ended June 30, 2017 is as follows:

	Bonds Payable July 1, 2016	Accretion	Debt Retired	Bonds Payable June 30, 2017
Series 2005 Capital Appreciation Bonds interest at 4.50%, maturing December 1, 2018	\$ 782,419	\$ 29,194	\$ 285,000	\$ 526,613
Series 2016 General Obligation Refunding Bonds interest at 2.00% to 3.00%, maturing December 2, 2019	<u>5,885,000</u>	<u>-</u>	<u>1,430,000</u>	<u>4,455,000</u>
Total	<u>\$ 6,667,419</u>	<u>\$ 29,194</u>	<u>\$ 1,715,000</u>	<u>\$ 4,981,613</u>

The amount of bonds payable at June 30, 2017 is as follows:

	Interest Rates	Face Amount	Carrying Amount
Series 2005 Capital Appreciation Bonds	4.50%	\$ 550,000	\$ 526,613
Series 2016 General Obligation Refunding Bonds	2.00% - 3.00%	<u>4,455,000</u>	<u>4,455,000</u>
		<u>\$ 5,005,000</u>	<u>\$ 4,981,613</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE F - LONG-TERM LIABILITIES (Continued)

1. General Obligation Bonds (Continued)

At June 30, 2017, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2018	\$ 1,665,000	\$ 112,950	\$ 1,777,950
2019	1,830,000	68,775	1,898,775
2020	<u>1,510,000</u>	<u>22,650</u>	<u>1,532,650</u>
	<u>\$ 5,005,000</u>	<u>\$ 204,375</u>	<u>\$ 5,209,375</u>

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$871,490 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, 2017, the statutory debt limit for the District was \$35,423,504, of which \$30,418,504 is fully available.

In prior years, the District defeased certain general obligation bonds and other bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2017, \$4,640,000 of bonds principal outstanding are considered defeased.

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. 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. 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, 2017

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 www.trsil.org; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675.

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.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

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

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, 2016, was 9.4 percent of creditable earnings. On July 1, 2016, the rate dropped to 9.0 percent of pay due to the expiration of the Early Retirement Option (ERO). 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, 2017, 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 \$4,693,060 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, 2017, were \$39,427, and are deferred because they were paid after the June 30, 2016 measurement date.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

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

Contributions (Continued)

For the year ended June 30, 2017, the employer pension contribution was 38.54 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2017, salaries totaling \$9,066 were paid from federal and special trust funds that required employer contributions of \$3,494. These contributions are deferred because they were paid after the June 30, 2016 measurement date.

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 ERO. The payments vary depending on the member's age and salary. The maximum employer ERO contribution under the program that ended on June 30, 2016 is 146.5 percent and applies when the member is age 55 at retirement. For the year ended June 30, 2017, the District paid \$0 to TRS for employer ERO contributions for retirements that occurred before July 1, 2017.

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, 2017, the District paid \$0 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.

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

At June 30, 2017, 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 follows:

District's proportionate share of the net pension liability	\$ 842,779
State's proportionate share of the net pension liability associated with the District	<u>47,787,873</u>
Total	<u><u>\$ 48,630,652</u></u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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)

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015, and rolled forward to June 30, 2016. 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, 2016, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2016, the District's proportion was 0.0010676731 percent, which was an increase of 0.0000813783 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the District recognized pension expense of \$4,755,365 and revenue of \$4,693,060 for support provided by the state. At June 30, 2017, 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	\$ 6,232	\$ 572
Changes in assumptions	72,382	-
Net difference between projected and actual earnings on pension plan investments	23,810	-
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>66,481</u>	<u>79,016</u>
Total deferred amount to be recognized in pension expense in the future period	168,905	79,588
District contributions subsequent to the measurement date	<u>42,921</u>	-
Total	<u>\$ 211,826</u>	<u>\$ 79,588</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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)

The District reported \$42,921 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2018. Other 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 ended June 30,</u>	<u>Net Deferred Outflows of Resources</u>
2018	\$ 2,942
2019	2,942
2020	43,116
2021	34,610
2022	<u>5,707</u>
Total	<u>\$ 89,317</u>

Actuarial Assumptions

The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Salary increases	Varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 White Collar Table with adjustments as appropriate for TRS experience. The rates are used on a fully-generational basis using projection table MP-2014.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

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

Actuarial Assumptions (Continued)

For the June 30, 2016 valuation, the investment return assumption was lowered from 7.50 percent to 7.0 percent. Salary increase assumptions were lowered from their 2015 levels. Other assumptions were based on the 2015 experience analysis which increased retirement rates, improved mortality assumptions and made other changes.

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:

<u>Asset Class</u>	<u>Allocation</u>	<u>Rate of</u>
U.S. equities large cap	14.4 %	6.94 %
U.S. equities small/mid cap	3.6	8.09
International equities developed	14.4	7.46
Emerging market equities	3.6	10.15
U.S. bonds core	10.7	2.44
International debt developed	5.3	1.70
Real estate	15.0	5.44
Commodities (real return)	11.0	4.28
Hedge funds (absolute return)	8.0	4.16
Private equity	<u>14.0</u>	10.63
Total	<u><u>100 %</u></u>	

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

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

Discount Rate

At June 30, 2016, the discount rate used to measure the total pension liability was a blended rate of 6.83 percent, which was a change from the June 30, 2015 rate of 7.47 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 at June 30, 2016 was not 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. Despite the subsidy, all projected future payments were not covered, so a slightly lower long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2015, the discount rate used to measure the total pension liability was 7.47 percent. The discount rate was lower than the actuarially-assumed rate of return on investments that year as well because TRS's fiduciary net position and the subsidy provided by Tier II were not sufficient to cover all projected benefit payments.

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 6.83 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 (5.83 percent) or 1-percentage-point higher (7.83 percent) than the current rate:

	<u>1% Lower (5.83%)</u>	<u>Current Discount (6.83%)</u>	<u>1% Higher (7.83%)</u>
District's proportionate share of the net pension liability	\$ <u>1,030,753</u>	\$ <u>842,779</u>	\$ <u>689,254</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

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

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2015 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 administrator of an agent 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.

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.

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

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, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	22
Inactive plan members entitled to but not yet receiving benefits	67
Active plan members	43
Total	132

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2016 was 11.50%. For the fiscal year ended June 30, 2017 the District contributed \$149,367 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Net Pension Liability

The District's net pension liability was measured as of December 31, 2016. 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, 2016:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation Rate	2.75%
Salary Increases	3.75% to 14.50%
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific monthly table was used with fully generational projection scale MP-2014 (base year 2012). 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 projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Pleasantdale School District 107
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

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:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Single Discount Rate

A Single Discount Rate of 7.50% 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 3.78%; and the resulting single discount rate is 7.50%.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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, 2016:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2015	\$ 4,977,666	\$ 4,236,499	\$ 741,167
Changes for the year:			
Service cost	151,769	-	151,769
Interest on the total pension liability	370,646	-	370,646
Difference between expected and actual experience of the total pension liability	3,237	-	3,237
Changes of assumptions	(12,707)	-	(12,707)
Contributions - Employer	-	152,679	(152,679)
Contributions - Employees	-	59,744	(59,744)
Net Investment Income	-	289,224	(289,224)
Benefit payments, including refunds of employee contributions	(196,768)	(196,768)	-
Other (net transfer)	-	34,191	(34,191)
Net changes	<u>316,177</u>	<u>339,070</u>	<u>(22,893)</u>
Balances at December 31, 2016	\$ <u>5,293,843</u>	\$ <u>4,575,569</u>	\$ <u>718,274</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 7.50%, 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% Lower (6.50%)	Current Discount Rate (7.50%)	1% Higher (8.50%)
	<u> </u>	<u> </u>	<u> </u>
Net pension liability	\$ 1,405,251	\$ 718,274	\$ 157,078

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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, 2017 the District recognized pension expense of \$246,423. At June 30, 2017, the District reported deferred outflows / inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 1,960	\$ 15,209
Change of assumptions	1,547	7,696
Net difference between projected and actual earnings on pension plan investments	<u>223,698</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>227,205</u>	<u>22,905</u>
<i>Pension contributions made subsequent to the measurement date</i>	<u>79,790</u>	<u>-</u>
Total deferred amounts related to pensions	<u>\$ 306,995</u>	<u>\$ 22,905</u>

The District reported \$79,790 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2018.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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 June 30,</u>	<u>Net Deferred Outflows of Resources</u>
2018	\$ 58,793
2019	74,185
2020	65,247
2021	6,075
Thereafter	<u>-</u>
Total	<u>\$ 204,300</u>

3. Summary of Pension Items

Below is a summary of the various pension items:

	<u>TRS</u>	<u>IMRF</u>	<u>Total</u>
Deferred outflows of resources			
Employer contributions	\$ 42,921	\$ 79,790	\$ 122,711
Experience	6,232	1,960	8,192
Assumptions	72,382	1,547	73,929
Proportionate share	66,481	-	66,481
Investments	<u>23,810</u>	<u>223,698</u>	<u>247,508</u>
	<u>\$ 211,826</u>	<u>\$ 306,995</u>	<u>\$ 518,821</u>
Net pension liability	<u>\$ 842,779</u>	<u>\$ 718,274</u>	<u>\$ 1,561,053</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE H - PENSION LIABILITIES (Continued)

3. Summary of Pension Items (Continued)

	TRS		IMRF		Total
Deferred inflows of resources					
Experience	\$ 572	\$	15,209	\$	15,781
Assumptions	-		7,696		7,696
Proportionate share	79,016		-		79,016
	\$ 79,588	\$	22,905	\$	102,493

4. Social Security/Medicare

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

NOTE I - 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. 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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 1.12 percent of pay during the year ended June 30, 2017. State of Illinois contributions were \$76,135 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 0.84 percent during the year ended June 30, 2017. For the year ended June 30, 2016, the District paid \$57,102 to the THIS Fund, which was 100 percent of the required contribution.

Further Information on the THIS Fund

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

NOTE J - INTERFUND TRANSFERS

The District transferred \$500,000 from the Transportation Fund to the Debt Service Fund. The amount transferred is to be used for funding future debt payments.

The District transferred \$16,779 from the Transportation Fund to the Educational Account. The amount transferred represents interest earned on investments.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2017

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 at times is 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.

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 - CONSTRUCTION COMMITMENTS

The District has certain commitments in various funds for constructions projects which have been approved by the Board of Education at June 30, 2017. Commitments approximate \$358,000 at June 30, 2017.

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 13, 2017, 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, 2017

Calendar Year Ended December 31,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability			
Service cost	\$ 151,769	\$ 149,557	\$ 152,338
Interest on the total pension liability	370,646	353,626	311,836
Difference between expected and actual experience of the total pension liability	3,237	(60,503)	77,228
Assumption changes	(12,707)	6,157	217,974
Benefit payments and refunds	(196,768)	(235,393)	(153,589)
Net change in total pension liability	<u>316,177</u>	<u>213,444</u>	<u>605,787</u>
Total pension liability, beginning	4,977,666	4,764,222	4,158,435
Total pension liability, ending	<u>\$ 5,293,843</u>	<u>\$ 4,977,666</u>	<u>\$ 4,764,222</u>
Plan fiduciary net position			
Contributions, employer	\$ 152,679	\$ 136,130	\$ 136,352
Contributions, employee	59,744	57,358	56,761
Net investment income	289,224	21,075	244,607
Benefit payments, including s refunds of employee contribution	(196,768)	(235,393)	(153,589)
Other (net transfer)	34,191	21,326	(38,323)
Net change in plan fiduciary net position	<u>339,070</u>	<u>496</u>	<u>245,808</u>
Plan fiduciary net position, beginning	4,236,499	4,236,003	3,990,195
Plan fiduciary net position, ending	<u>\$ 4,575,569</u>	<u>\$ 4,236,499</u>	<u>\$ 4,236,003</u>
Net pension liability	<u>\$ 718,274</u>	<u>\$ 741,167</u>	<u>\$ 528,219</u>
Plan fiduciary net position as a percentage of the total pension liability	86.43 %	85.11 %	88.91 %
Covered Valuation Payroll	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
Net pension liability as a percentage of covered valuation payroll	54.10 %	58.15 %	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
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
 Illinois Municipal Retirement Fund
June 30, 2017

Calendar Year Ending December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2016	\$ 152,679	* \$ 152,679	\$ -	\$ 1,327,643	11.50 %
2015	136,129	136,130	(1)	1,274,619	10.68
2014	136,352	136,352	-	1,261,348	10.81

* Estimated based on contribution rate of 11.50% and covered valuation payroll of \$1,327,643 (most recent information available).

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
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Teachers' Retirement System of the State of Illinois
June 30, 2017

Fiscal year ended June 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
District's proportion of the net pension liability	0.0010676731 %	0.0009862948 %	0.0009248978 %
District's proportionate share of the net pension liability	\$ 842,779	\$ 646,122	\$ 562,877
State's proportionate share of the net pension liability associated with the District	<u>47,787,873</u>	<u>38,581,979</u>	<u>35,101,562</u>
Total	<u>\$ 48,630,652</u>	<u>\$ 39,228,101</u>	<u>35,664,439</u>
District's covered-employee payroll	<u>\$ 6,324,214</u>	<u>\$ 5,954,992</u>	<u>5,689,636</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	13.33 %	10.85 %	9.89 %
Plan fiduciary net position as a percentage of the total pension liability	36.40 %	41.50 %	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
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Retirement System of the State of Illinois
June 30, 2017

Fiscal year ended June 30,

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 43,109	\$ 34,539	\$ 33,000
Contributions in relation to the contractually required contribution	<u>41,348</u>	<u>15,529</u>	<u>16,450</u>
Contribution deficiency	<u>\$ 1,761</u>	<u>\$ 19,010</u>	<u>\$ 16,550</u>
District's covered-employee payroll	\$ 6,797,802	\$ 6,324,214	\$ 5,954,992
Contributions as a percentage of covered-employee payroll	0.61 %	0.25 %	0.28 %

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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 9,349,060	\$ 9,529,394	\$ 180,334	\$ 8,261,650
Special education levy	135,640	138,450	2,810	118,898
Corporate personal property replacement taxes	356,560	527,935	171,375	344,888
Regular tuition from pupils or parents	30,740	214,744	184,004	174,609
Regular tuition from other districts	152,410	81,164	(71,246)	-
Summer school tuition from pupils or parents	10,000	27,475	17,475	10,145
Interest on investments	68,800	114,059	45,259	103,066
Sales to pupils - lunch	-	-	-	69,707
Sales to pupils - a la carte	-	-	-	18,088
Fees	-	-	-	4,052
Rentals - regular textbook	8,500	12,962	4,462	352
Contributions and donations from private sources	-	-	-	59
Impact fees from municipal or county governments	-	5,756	5,756	-
Services provided other districts	-	-	-	-
Refund of prior years' expenditures	4,000	4,914	914	2,014
Other	500	19,304	18,804	1,146
Total local sources	10,116,210	10,676,157	559,947	9,108,674

(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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
State sources				
General State Aid	\$ 200,000	\$ 211,042	\$ 11,042	\$ 192,446
Special Education - Private Facility Tuition	68,000	64,541	(3,459)	78,027
Special Education - Funding for Children Requiring Sp Ed Services	97,430	99,186	1,756	92,172
Special Education - Personnel	200,000	217,262	17,262	219,124
Special Education - Summer School	-	174	174	-
Bilingual Ed. - Downstate - T.P.I. and T.P.E.	1,000	1,361	361	1,641
State Free Lunch and Breakfast	150	232	82	168
Other state sources	<u>750</u>	<u>-</u>	<u>(750)</u>	<u>750</u>
Total state sources	<u>567,330</u>	<u>593,798</u>	<u>26,468</u>	<u>584,328</u>
Federal sources				
National School Lunch Program	30,000	44,813	14,813	36,076
Title I - Low Income	54,165	56,191	2,026	65,779
Federal - Special Education - I.D.E.A. - Flow Through	1,464	1,464	-	252
Federal - Special Education - I.D.E.A. - Room and Board	-	10,557	10,557	-
Title II - Teacher Quality	10,064	2,595	(7,469)	10,716
Other federal sources	<u>66,500</u>	<u>-</u>	<u>(66,500)</u>	<u>-</u>
Total federal sources	<u>162,193</u>	<u>115,620</u>	<u>(46,573)</u>	<u>112,823</u>
Total revenues	<u>10,845,733</u>	<u>11,385,575</u>	<u>539,842</u>	<u>9,805,825</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 3,671,079	\$ 3,664,905	\$ 6,174	\$ 3,457,666
Employee benefits	831,065	719,739	111,326	762,411
Purchased services	44,650	33,730	10,920	24,390
Supplies and materials	175,248	145,458	29,790	140,167
Capital outlay	9,000	7,517	1,483	12,861
Other objects	3,496	864	2,632	585
Non-capitalized equipment	7,000	1,056	5,944	76,759
Total	4,741,538	4,573,269	168,269	4,474,839
Pre-K programs				
Salaries	185,031	185,031	-	155,322
Employee benefits	45,215	48,641	(3,426)	35,373
Supplies and materials	5,000	4,766	234	4,100
Total	235,246	238,438	(3,192)	194,795
Special education programs				
Salaries	1,412,588	1,382,161	30,427	1,260,599
Employee benefits	300,803	320,849	(20,046)	234,649
Purchased services	6,750	4,836	1,914	4,670
Supplies and materials	18,340	13,872	4,468	7,740
Capital outlay	9,500	-	9,500	6,836
Total	1,747,981	1,721,718	26,263	1,514,494

(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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Interscholastic programs				
Salaries	\$ 323,970	\$ 319,994	\$ 3,976	\$ 305,617
Employee benefits	33,480	33,316	164	30,914
Purchased services	6,000	3,884	2,116	5,028
Supplies and materials	8,467	4,239	4,228	8,878
Other objects	800	675	125	75
Total	<u>372,717</u>	<u>362,108</u>	<u>10,609</u>	<u>350,512</u>
Summer school programs				
Salaries	26,410	40,397	(13,987)	23,815
Employee benefits	1,925	3,548	(1,623)	1,851
Supplies and materials	-	880	(880)	538
Total	<u>28,335</u>	<u>44,825</u>	<u>(16,490)</u>	<u>26,204</u>
Gifted programs				
Salaries	151,963	149,977	1,986	144,209
Employee benefits	27,570	29,319	(1,749)	30,344
Supplies and materials	2,260	1,882	378	1,211
Total	<u>181,793</u>	<u>181,178</u>	<u>615</u>	<u>175,764</u>
Special education programs K-12 - private tuition	<u>82,000</u>	<u>66,360</u>	<u>15,640</u>	<u>73,045</u>
Special education programs pre-K - private tuition	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,780</u>
Total instruction	<u>7,389,610</u>	<u>7,187,896</u>	<u>201,714</u>	<u>6,897,433</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Support services				
Pupils				
Attendance and social work services				
Salaries	\$ 108,381	\$ 113,601	\$ (5,220)	\$ 104,092
Employee benefits	30,764	34,375	(3,611)	29,483
Supplies and materials	2,860	1,247	1,613	2,015
Total	142,005	149,223	(7,218)	135,590
Health services				
Salaries	76,443	75,937	506	68,890
Employee benefits	28,050	33,926	(5,876)	25,538
Purchased services	50	-	50	-
Supplies and materials	2,000	1,700	300	1,798
Capital outlay	65	-	65	-
Total	106,608	111,563	(4,955)	96,226
Total pupils	248,613	260,786	(12,173)	231,816
Instructional staff				
Improvement of instruction services				
Salaries	231,715	226,238	5,477	223,008
Employee benefits	92,503	94,903	(2,400)	87,736
Purchased services	45,202	26,261	18,941	39,311
Supplies and materials	86,950	66,207	20,743	60,239
Total	456,370	413,609	42,761	410,294

(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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Educational media services				
Salaries	\$ 300,661	\$ 307,541	\$ (6,880)	\$ 274,848
Employee benefits	59,733	62,999	(3,266)	60,610
Purchased services	22,580	6,058	16,522	15,831
Supplies and materials	71,795	69,634	2,161	53,544
Capital outlay	304,578	265,632	38,946	46,712
Other objects	18,550	19,585	(1,035)	17,622
Non-capitalized equipment	<u>4,000</u>	<u>810</u>	<u>3,190</u>	<u>2,115</u>
Total	<u>781,897</u>	<u>732,259</u>	<u>49,638</u>	<u>471,282</u>
Total instructional staff	<u>1,238,267</u>	<u>1,145,868</u>	<u>92,399</u>	<u>881,576</u>
General administration				
Board of education services				
Purchased services	73,000	48,572	24,428	73,866
Supplies and materials	19,000	7,837	11,163	13,368
Other objects	<u>7,500</u>	<u>7,866</u>	<u>(366)</u>	<u>7,021</u>
Total	<u>99,500</u>	<u>64,275</u>	<u>35,225</u>	<u>94,255</u>
Executive administration services				
Salaries	208,707	208,707	-	212,928
Employee benefits	54,615	56,122	(1,507)	54,190
Purchased services	14,000	12,535	1,465	10,837
Supplies and materials	5,500	3,587	1,913	3,626
Capital outlay	2,000	-	2,000	-
Other objects	7,500	7,632	(132)	5,919
Termination benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,916</u>
Total	<u>292,322</u>	<u>288,583</u>	<u>3,739</u>	<u>337,416</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
<hr/>				
Tort immunity services				
Purchased services	\$ 68,825	\$ 68,824	\$ 1	\$ 78,609
Total	<u>68,825</u>	<u>68,824</u>	<u>1</u>	<u>78,609</u>
Total general administration	<u>460,647</u>	<u>421,682</u>	<u>38,965</u>	<u>510,280</u>
School administration				
Office of the principal services				
Salaries	575,040	560,390	14,650	469,951
Employee benefits	135,969	146,695	(10,726)	113,381
Purchased services	24,500	15,791	8,709	15,985
Supplies and materials	17,300	14,618	2,682	12,277
Capital outlay	2,500	-	2,500	1,100
Other objects	<u>2,710</u>	<u>1,173</u>	<u>1,537</u>	<u>1,165</u>
Total	<u>758,019</u>	<u>738,667</u>	<u>19,352</u>	<u>613,859</u>
Total school administration	<u>758,019</u>	<u>738,667</u>	<u>19,352</u>	<u>613,859</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Business				
Fiscal services				
Salaries	\$ 152,363	\$ 152,362	\$ 1	\$ 147,079
Employee benefits	28,681	31,124	(2,443)	31,136
Purchased services	125,150	99,351	25,799	105,610
Supplies and materials	6,545	550	5,995	419
Capital outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
Total	<u>314,739</u>	<u>283,387</u>	<u>31,352</u>	<u>284,244</u>
Operation and maintenance of plant services				
Purchased services	<u>5,200</u>	<u>1,502</u>	<u>3,698</u>	<u>1,370</u>
Total	<u>5,200</u>	<u>1,502</u>	<u>3,698</u>	<u>1,370</u>
Food services				
Salaries	82,540	77,674	4,866	71,303
Employee benefits	7,210	7,198	12	6,947
Supplies and materials	56,000	31,720	24,280	125,235
Capital outlay	<u>3,064</u>	<u>3,432</u>	<u>(368)</u>	<u>-</u>
Total	<u>148,814</u>	<u>120,024</u>	<u>28,790</u>	<u>203,485</u>
Total business	<u>468,753</u>	<u>404,913</u>	<u>63,840</u>	<u>489,099</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Central				
Information services				
Salaries	\$ 27,500	\$ 23,144	\$ 4,356	\$ 18,813
Employee benefits	<u>3,499</u>	<u>3,586</u>	<u>(87)</u>	<u>2,369</u>
Total	<u>30,999</u>	<u>26,730</u>	<u>4,269</u>	<u>21,182</u>
Total central	<u>30,999</u>	<u>26,730</u>	<u>4,269</u>	<u>21,182</u>
Total support services	<u>3,205,298</u>	<u>2,998,646</u>	<u>206,652</u>	<u>2,747,812</u>
Community services				
Purchased services	<u>1,282</u>	<u>300</u>	<u>982</u>	<u>1,130</u>
Total	<u>1,282</u>	<u>300</u>	<u>982</u>	<u>1,130</u>
Payments for special education programs				
Other objects	<u>577,152</u>	<u>448,171</u>	<u>128,981</u>	<u>323,418</u>
Payments for special education programs - tuition				
Other objects	<u>290,402</u>	<u>148,877</u>	<u>141,525</u>	<u>182,292</u>
Total payments to other districts and other government units	<u>867,554</u>	<u>597,048</u>	<u>270,506</u>	<u>505,710</u>
Total expenditures	<u>11,463,744</u>	<u>10,783,890</u>	<u>679,854</u>	<u>10,152,085</u>
Excess (deficiency) of revenues over expenditures	<u>(618,011)</u>	<u>601,685</u>	<u>1,219,696</u>	<u>(346,260)</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016
	Original and Final Budget	Actual	Variance From Final Budget	Actual
Other financing sources (uses)				
Permanent transfer of interest	\$ 12,870	\$ 16,779	\$ 3,909	\$ 16,406
Permanent transfer to Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,000,000)</u>
Total other financing sources (uses)	<u>12,870</u>	<u>16,779</u>	<u>3,909</u>	<u>(983,594)</u>
Net change to fund balance	<u>\$ (605,141)</u>	618,464	<u>\$ 1,223,605</u>	(1,329,854)
Fund balance, beginning of year		<u>7,045,479</u>		<u>8,375,333</u>
Fund balance, end of year		<u>\$ 7,663,943</u>		<u>\$ 7,045,479</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017		Variance From Final Budget	2016 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 1,649,020	\$ 1,683,391	\$ 34,371	\$ 1,462,393
Interest on investments	36,270	48,519	12,249	38,894
Rentals	-	1,200	1,200	45,524
Contributions and donations from private sources	-	500	500	-
Impact fees from municipal or county governments	5,000	15,734	10,734	33,852
Other	-	16,050	16,050	442
Total local sources	<u>1,690,290</u>	<u>1,765,394</u>	<u>75,104</u>	<u>1,581,105</u>
Total revenues	<u>1,690,290</u>	<u>1,765,394</u>	<u>75,104</u>	<u>1,581,105</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction services				
Purchased services	15,000	2,013	12,987	51,888
Capital outlay	<u>309,898</u>	<u>274,427</u>	<u>35,471</u>	<u>88,924</u>
Total	<u>324,898</u>	<u>276,440</u>	<u>48,458</u>	<u>140,812</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017		Variance From Final Budget	2016 Actual
	Original and Final Budget	Actual		
Operation and maintenance of plant services				
Salaries	\$ 184,829	\$ 180,047	\$ 4,782	\$ 185,699
Employee benefits	28,826	28,011	815	24,791
Purchased services	436,771	325,327	111,444	467,724
Supplies and materials	252,200	282,296	(30,096)	203,851
Capital outlay	<u>115,000</u>	<u>171,437</u>	<u>(56,437)</u>	<u>67,592</u>
 Total	 <u>1,017,626</u>	 <u>987,118</u>	 <u>30,508</u>	 <u>949,657</u>
 Total business	 <u>1,342,524</u>	 <u>1,263,558</u>	 <u>78,966</u>	 <u>1,090,469</u>
 Total support services	 <u>1,342,524</u>	 <u>1,263,558</u>	 <u>78,966</u>	 <u>1,090,469</u>
 Total expenditures	 <u>1,342,524</u>	 <u>1,263,558</u>	 <u>78,966</u>	 <u>1,090,469</u>
 Excess of revenues over expenditures	 <u>347,766</u>	 <u>501,836</u>	 <u>154,070</u>	 <u>490,636</u>
 Other financing uses				
Permanent transfer to Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782,378)</u>
 Total other financing uses	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>(782,378)</u>
 Net change in fund balance	 <u>\$ 347,766</u>	 501,836	 <u>\$ 154,070</u>	 (291,742)
 Fund balance, beginning of year		 <u>3,395,416</u>		 <u>3,687,158</u>
 Fund balance, end of year		 <u>\$ 3,897,252</u>		 <u>\$ 3,395,416</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, 2017

With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017		Variance From Final Budget	2016 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 747,700	\$ 738,352	\$ (9,348)	\$ 681,161
Interest on investments	<u>12,870</u>	<u>16,779</u>	<u>3,909</u>	<u>16,406</u>
Total local sources	<u>760,570</u>	<u>755,131</u>	<u>(5,439)</u>	<u>697,567</u>
State sources				
Transportation - Regular/Vocational	110,000	121,911	11,911	112,234
Transportation - Special Education	<u>50,000</u>	<u>52,443</u>	<u>2,443</u>	<u>79,684</u>
Total state sources	<u>160,000</u>	<u>174,354</u>	<u>14,354</u>	<u>191,918</u>
Total revenues	<u>920,570</u>	<u>929,485</u>	<u>8,915</u>	<u>889,485</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	49,234	46,986	2,248	47,638
Employee benefits	8,985	9,354	(369)	8,927
Purchased services	<u>629,800</u>	<u>639,361</u>	<u>(9,561)</u>	<u>613,211</u>
Total	<u>688,019</u>	<u>695,701</u>	<u>(7,682)</u>	<u>669,776</u>
Total support services	<u>688,019</u>	<u>695,701</u>	<u>(7,682)</u>	<u>669,776</u>
Total expenditures	<u>688,019</u>	<u>695,701</u>	<u>(7,682)</u>	<u>669,776</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017		Variance From Final Budget	2016 Actual
	Original and Final Budget	Actual		
Excess of revenues over expenditures	\$ 232,551	\$ 233,784	\$ 1,233	\$ 219,709
Other financing uses				
Permanent transfer of interest - out	(12,870)	(16,779)	(3,909)	(16,406)
Permanent transfer to Debt Service Fund	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(512,870)</u>	<u>(516,779)</u>	<u>(3,909)</u>	<u>(16,406)</u>
Net change in fund balance	<u>\$ (280,319)</u>	(282,995)	<u>\$ (2,676)</u>	203,303
Fund balance, beginning of year		<u>1,474,040</u>		<u>1,270,737</u>
Fund balance, end of year		<u>\$ 1,191,045</u>		<u>\$ 1,474,040</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 137,490	\$ 151,459	\$ 13,969	\$ 115,084
Social security/Medicare only levy	148,000	172,078	24,078	119,598
Corporate personal property replacement taxes	88,000	85,245	(2,755)	89,638
Interest on investments	<u>1,300</u>	<u>2,900</u>	<u>1,600</u>	<u>2,237</u>
Total local sources	<u>374,790</u>	<u>411,682</u>	<u>36,892</u>	<u>326,557</u>
Total revenues	<u>374,790</u>	<u>411,682</u>	<u>36,892</u>	<u>326,557</u>
Expenditures				
Instruction				
Regular programs	52,950	48,878	4,072	46,283
Pre-K programs	2,685	2,564	121	2,172
Special education programs	141,663	131,508	10,155	118,534
Interscholastic programs	9,410	8,333	1,077	7,311
Summer school programs	1,720	1,914	(194)	1,644
Gifted programs	<u>2,205</u>	<u>2,116</u>	<u>89</u>	<u>2,034</u>
Total instruction	<u>210,633</u>	<u>195,313</u>	<u>15,320</u>	<u>177,978</u>
Support services				
Pupils				
Attendance and social work services	1,572	1,511	61	1,397
Health services	<u>14,336</u>	<u>12,818</u>	<u>1,518</u>	<u>11,802</u>
Total pupils	<u>15,908</u>	<u>14,329</u>	<u>1,579</u>	<u>13,199</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Instructional staff				
Improvement of instruction services	\$ 3,257	\$ 3,262	\$ (5)	\$ 3,162
Educational media services	<u>37,260</u>	<u>28,738</u>	<u>8,522</u>	<u>30,745</u>
Total instructional staff	<u>40,517</u>	<u>32,000</u>	<u>8,517</u>	<u>33,907</u>
General administration				
Executive administration services	<u>8,610</u>	<u>8,707</u>	<u>(97)</u>	<u>8,501</u>
Total general administration	<u>8,610</u>	<u>8,707</u>	<u>(97)</u>	<u>8,501</u>
School administration				
Office of the principal services	<u>40,135</u>	<u>36,574</u>	<u>3,561</u>	<u>35,993</u>
Total school administration	<u>40,135</u>	<u>36,574</u>	<u>3,561</u>	<u>35,993</u>
Business				
Fiscal services	7,071	7,164	(93)	6,840
Operation and maintenance of plant services	33,093	32,650	443	31,825
Pupil transportation services	3,877	3,395	482	3,660
Food services	<u>3,980</u>	<u>2,214</u>	<u>1,766</u>	<u>1,662</u>
Total business	<u>48,021</u>	<u>45,423</u>	<u>2,598</u>	<u>43,987</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Central				
Information services	\$ 4,963	\$ 4,125	\$ 838	\$ 3,394
Total central	<u>4,963</u>	<u>4,125</u>	<u>838</u>	<u>3,394</u>
Total support services	<u>158,154</u>	<u>141,158</u>	<u>16,996</u>	<u>138,981</u>
Total expenditures	<u>368,787</u>	<u>336,471</u>	<u>32,316</u>	<u>316,959</u>
Excess of revenues over expenditures	<u>\$ 6,003</u>	75,211	<u>\$ 69,208</u>	9,598
Fund balance, beginning of year		<u>218,642</u>		<u>209,044</u>
Fund balance, end of year		<u>\$ 293,853</u>		<u>\$ 218,642</u>

(Concluded)

Pleasantdale School District 107

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2017

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

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

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

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- e) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- f) The budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 21, 2016.
- g) The following fund had expenditures in excess of budget at June 30, 2017:

<u>Fund</u>	<u>Variance</u>
Transportation	7,682

Pleasantdale School District 107

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2017

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:

	<u>Revenues</u>	<u>Expenditures</u>
General fund - budgetary basis	\$ 11,385,575	\$ 10,783,890
To adjust for on-behalf payments received	4,760,729	-
To adjust for on-behalf payments made	-	4,760,729
	<u>\$ 16,146,304</u>	<u>\$ 15,544,619</u>

3. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Changes of Assumptions

For the 2016 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50%. Salary increases were assumed to vary by service credit.

For the 2015 measurement year, the assumed investment rate of return was 7.50 percent, including an inflation rate of 3.00 percent and real return of 4.50 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

For the 2014 measurement year, the assumed investment rate of return was also 7.50 percent, including an inflation rate of 3.00 percent and real return of 4.50 percent. However, salary increases were assumed to vary by age.

Pleasantdale School District 107

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2017

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2016 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 2016 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, SLEP and ECO groups): 27-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 22 years for most employers (two employers were financed over 31 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.50%
Price Inflation	2.75% - approximate; no explicit price inflation assumption is used in this valuation.
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 calculation pursuant to an experience study of the period 2011-2013.

Pleasantdale School District 107

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2017

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2016 IMRF CONTRIBUTION RATE* (Continued)

Methods and Assumptions Used to Determine the 2016 Contribution Rate:

(Continued)

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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 projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes

There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2014 actuarial valuation.

SUPPLEMENTARY FINANCIAL INFORMATION

Pleasantdale School District 107

General Fund

COMBINING BALANCE SHEET

June 30, 2017

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 7,209,953	\$ 31,763	\$ 269,320	\$ 7,511,036
Receivables (net of allowance for uncollectibles):				
Property taxes	4,227,553	39,207	-	4,266,760
Intergovernmental	211,795	-	-	211,795
Other current assets	3,726	-	-	3,726
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 11,653,027</u>	<u>\$ 70,970</u>	<u>\$ 269,320</u>	<u>\$ 11,993,317</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 14,643	\$ -	\$ -	\$ 14,643
Unearned revenue	47,971	-	-	47,971
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>62,614</u>	<u>-</u>	<u>-</u>	<u>62,614</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	<u>4,227,553</u>	<u>39,207</u>	<u>-</u>	<u>4,266,760</u>
Total deferred inflows	<u>4,227,553</u>	<u>39,207</u>	<u>-</u>	<u>4,266,760</u>
FUND BALANCES				
Restricted	-	31,763	-	31,763
Unassigned	7,362,860	-	269,320	7,632,180
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>7,362,860</u>	<u>31,763</u>	<u>269,320</u>	<u>7,663,943</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 11,653,027</u>	<u>\$ 70,970</u>	<u>\$ 269,320</u>	<u>\$ 11,993,317</u>

Pleasantdale School District 107

General Fund

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

For the Year Ended June 30, 2017

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 9,578,466	\$ 89,378	\$ -	\$ 9,667,844
Replacement taxes	527,935	-	-	527,935
State aid	5,362,993	-	-	5,362,993
Federal aid	115,620	-	-	115,620
Interest	110,657	136	3,266	114,059
Other	366,319	-	-	366,319
	<u>16,061,990</u>	<u>89,514</u>	<u>3,266</u>	<u>16,154,770</u>
Total revenues				
Expenditures				
Current:				
Instruction:				
Regular programs	4,565,752	-	-	4,565,752
Special programs	1,788,078	-	-	1,788,078
Other instructional programs	826,549	-	-	826,549
State retirement contributions	4,769,195	-	-	4,769,195
Support services:				
Pupils	260,786	-	-	260,786
Instructional staff	880,236	-	-	880,236
General administration	352,858	68,824	-	421,682
School administration	738,667	-	-	738,667
Business	399,979	-	-	399,979
Operations and maintenance	1,502	-	-	1,502
Central	26,730	-	-	26,730
Community services	300	-	-	300
Nonprogrammed charges	597,048	-	-	597,048
Capital outlay	276,581	-	-	276,581
	<u>15,484,261</u>	<u>68,824</u>	<u>-</u>	<u>15,553,085</u>
Total expenditures				
Excess of revenues over expenditures	<u>577,729</u>	<u>20,690</u>	<u>3,266</u>	<u>601,685</u>
Other financing sources				
Transfers in	<u>16,779</u>	<u>-</u>	<u>-</u>	<u>16,779</u>
Total other financing sources	<u>16,779</u>	<u>-</u>	<u>-</u>	<u>16,779</u>
Net change in fund balance	594,508	20,690	3,266	618,464
Fund balance, beginning of year	<u>6,768,352</u>	<u>11,073</u>	<u>266,054</u>	<u>7,045,479</u>
Fund balance, end of year	<u>\$ 7,362,860</u>	<u>\$ 31,763</u>	<u>\$ 269,320</u>	<u>\$ 7,663,943</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 1,428,940	\$ 1,312,756	\$ (116,184)	\$ 643,866
Interest on investments	<u>9,340</u>	<u>7,733</u>	<u>(1,607)</u>	<u>5,199</u>
Total local sources	<u>1,438,280</u>	<u>1,320,489</u>	<u>(117,791)</u>	<u>649,065</u>
Total revenues	<u>1,438,280</u>	<u>1,320,489</u>	<u>(117,791)</u>	<u>649,065</u>
Expenditures				
Debt service				
Debt services - interest				
Bonds - interest	<u>294,190</u>	<u>184,456</u>	<u>109,734</u>	<u>153,689</u>
Total debt service - interest	<u>294,190</u>	<u>184,456</u>	<u>109,734</u>	<u>153,689</u>
Principal payments on long-term debt	<u>1,605,266</u>	<u>1,715,000</u>	<u>(109,734)</u>	<u>1,475,000</u>
Other debt service				
Purchased services	-	-	-	101,003
Other objects	<u>5,500</u>	<u>1,726</u>	<u>3,774</u>	<u>1,140</u>
Total	<u>5,500</u>	<u>1,726</u>	<u>3,774</u>	<u>102,143</u>
Total debt service	<u>1,904,956</u>	<u>1,901,182</u>	<u>3,774</u>	<u>1,730,832</u>
Total expenditures	<u>1,904,956</u>	<u>1,901,182</u>	<u>3,774</u>	<u>1,730,832</u>
Deficiency of revenues over expenditures	<u>(466,676)</u>	<u>(580,693)</u>	<u>(114,017)</u>	<u>(1,081,767)</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, 2017
With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources (uses)				
Principal on bonds sold	\$ -	\$ -	\$ -	\$ 5,885,000
Premium on issuance of bonds	-	-	-	251,937
Deposit with escrow agent	-	-	-	(6,035,934)
Transfer from other funds	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>1,782,378</u>
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>1,883,381</u>
Net change in fund balance	<u>\$ 33,324</u>	(80,693)	<u>\$ (114,017)</u>	801,614
Fund balance, beginning of year		<u>952,183</u>		<u>150,569</u>
Fund balance, end of year		<u>\$ 871,490</u>		<u>\$ 952,183</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, 2017
 With Comparative Actual Amounts for the Year Ended June 30, 2016

	2017			2016 Actual
	Original Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 140	\$ -	\$ (140)	\$ -
Interest on investments	<u>2,800</u>	<u>3,558</u>	<u>758</u>	<u>3,150</u>
Total local sources	<u>2,940</u>	<u>3,558</u>	<u>618</u>	<u>3,150</u>
Total revenues	<u>2,940</u>	<u>3,558</u>	<u>618</u>	<u>3,150</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	<u>12,000</u>	<u>5,422</u>	<u>6,578</u>	<u>7,585</u>
Total	<u>12,000</u>	<u>5,422</u>	<u>6,578</u>	<u>7,585</u>
Total support services	<u>12,000</u>	<u>5,422</u>	<u>6,578</u>	<u>7,585</u>
Total expenditures	<u>12,000</u>	<u>5,422</u>	<u>6,578</u>	<u>7,585</u>
Deficiency of revenues over expenditures	<u>\$ (9,060)</u>	(1,864)	<u>\$ 7,196</u>	(4,435)
Fund balance, beginning of year		<u>291,803</u>		<u>296,238</u>
Fund balance, end of year		<u>\$ 289,939</u>		<u>\$ 291,803</u>

Pleasantdale School District 107
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Assets				
Cash	\$ 24,836	\$ 119,434	\$ 106,276	\$ 37,994
Liabilities				
Due to:				
<i>District Office</i>				
Friendship Fund	\$ 1,650	\$ 4,434	\$ 4,546	\$ 1,538
<i>Middle School</i>				
8th Grade Trip	(372)	25,285	22,961	1,952
Calculators	1,738	90	-	1,828
Celebration Books Library	2,724	985	2,277	1,432
Coca-Cola	314	119	162	271
Field Trips	(3,255)	8,750	5,876	(381)
Locks	3,328	35	429	2,934
Miscellaneous	3,322	3,417	4,253	2,486
Music	3,495	6,591	5,973	4,113
Outdoor Education	1,677	12,592	14,037	232
P.E. Uniforms	4,650	11,559	10,933	5,276
Peer Leadership	(429)	429	-	-
Scholarships	200	1,696	419	1,477
Science Fair/Invention Council	425	1,279	980	724
Student Council	7,258	6,402	7,104	6,556
Technology Fund	56	-	-	56
Yearbooks	(4,317)	9,818	6,185	(684)
<i>Elementary School</i>				
Field Trips	388	7,126	7,644	(130)
General	2,011	5,318	5,784	1,545
Library	98	5,599	3,812	1,885
Staff Related Expenses	32	-	-	32
Recycling	90	-	-	90
Butterfly Garden	557	-	-	557
Student Council	5	-	-	5
Classroom Activity	-	80	42	38
Revtrak	1,174	797	24	1,947
Yearbooks	(1,983)	7,033	2,835	2,215
Total liabilities	\$ 24,836	\$ 119,434	\$ 106,276	\$ 37,994

Pleasantdale School District 107
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2017

		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	2018	\$	285,000	\$ -	\$ 285,000
(Interest at 4.50%,	2019		265,000	-	265,000
Principal due December 1)			<u>550,000</u>	<u>-</u>	<u>550,000</u>
	Total		<u>550,000</u>	<u>-</u>	<u>550,000</u>
Series 2016 General Obligation Refunding					
Bonds dated March 10, 2016	2018		1,380,000	112,950	1,492,950
(Interest at 2.00% to 3.00%,	2019		1,565,000	68,775	1,633,775
Principal due December 1)	2020		1,510,000	22,650	1,532,650
	Total		<u>4,455,000</u>	<u>204,375</u>	<u>4,659,375</u>
Total General Obligation Bonds		\$	<u>5,005,000</u>	\$ <u>204,375</u>	\$ <u>5,209,375</u>

OTHER SUPPLEMENTARY INFORMATION
(Unaudited)

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

	2016	2015	2014	2013	2012
Assessed valuation	\$513,384,114	\$492,031,994	\$507,181,813	\$499,090,300	\$527,661,324
Rates Extended					
Educational	1.7640	1.8158	1.7291	1.7151	1.5798
Special Education	0.0259	0.0266	0.0249	0.0247	0.0228
Tort Immunity	0.0166	0.0173	0.0164	0.0162	0.0149
Operations and Maintenance	0.3140	0.3244	0.3089	0.3064	0.2822
Debt Service	0.2145	0.2853	-	-	0.1199
Transportation	0.1332	0.1471	0.1477	0.1468	0.1352
Municipal Retirement	0.0304	0.0269	0.0230	0.0227	0.0209
Social Security	0.0361	0.0289	0.0230	0.0227	0.0209
Total rates extended	2.5347	2.6723	2.2730	2.2546	2.1966
Levies Extended					
Educational	\$ 9,056,095	\$ 8,934,075	\$ 8,769,680	\$ 8,559,897	\$ 8,335,993
Special Education	132,966	131,081	126,288	123,275	120,306
Tort Immunity	85,221	84,933	83,177	80,852	78,621
Operations and Maintenance	1,612,026	1,596,037	1,566,684	1,529,212	1,489,060
Debt Service	1,101,083	1,403,774	-	-	632,392
Transportation	683,827	723,642	749,107	732,664	713,398
Municipal Retirement	156,068	132,554	116,651	113,293	110,281
Social Security	185,331	142,372	116,651	113,293	110,281
Total levies extended	\$ 13,012,617	\$ 13,148,468	\$ 11,528,238	\$ 11,252,486	\$ 11,590,332

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

Pleasantdale School District 107
OPERATING COSTS AND TUITION CHARGE
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating costs per pupil		
Average Daily Attendance (ADA):	<u>779.27</u>	<u>775.47</u>
Operating costs:		
Educational	\$ 10,715,066	\$ 10,073,476
Operations and Maintenance	1,263,558	1,090,469
Debt Service	1,901,182	1,730,832
Transportation	695,701	669,776
Municipal Retirement/Social Security	336,471	316,959
Tort	<u>68,824</u>	<u>78,609</u>
Subtotal	<u>14,980,802</u>	<u>13,960,121</u>
Less Revenues/Expenditures of Nonregular Programs:		
Summer School	46,739	27,848
Pre-K Programs	241,002	196,967
Special Education	66,360	160,825
Payments to Other Districts and Gov't Units	597,048	505,710
Capital Outlay	722,445	224,025
Debt Principal Retired	1,715,000	1,475,000
Non-capitalized Equipment	1,866	78,874
Community Services	<u>300</u>	<u>1,130</u>
Subtotal	<u>3,390,760</u>	<u>2,670,379</u>
Operating costs	<u>\$ 11,590,042</u>	<u>\$ 11,289,742</u>
Operating costs per pupil - based on ADA	<u>\$ 14,873</u>	<u>\$ 14,559</u>
Tuition Charge		
Operating costs	\$ 11,590,042	\$ 11,289,742
Less - revenues from specific programs, such as special education or lunch programs	<u>686,892</u>	<u>834,346</u>
Net operating costs	10,903,150	10,455,396
Depreciation allowance	<u>381,803</u>	<u>322,351</u>
Allowance tuition costs	<u>\$ 11,284,953</u>	<u>\$ 10,777,747</u>
Tuition charge per pupil - based on ADA	<u>\$ 14,481</u>	<u>\$ 13,898</u>

Source of information: Annual Financial Reports

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

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

We have audited the basic financial statements of Pleasantdale School District 107 (“the District”) as of and for the year ended June 30, 2017, and have issued our report thereon dated November 13, 2017. Professional standards require that we advise you of the following matters related to the audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As communicated in our engagement letter dated April 19, 2017, our responsibility, as described by professional standards, is to form and express an opinion about whether the basic financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance 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 from 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 other matters noted during our audit in a separate letter to you dated November 13, 2017.

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 that we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

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

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

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note A to the financial statements. There have been no initial selection of significant accounting policies and no changes in significant accounting policies or their application during the fiscal year ended June 30, 2017, other than noted below. 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. 77, *Tax Abatement Disclosures*, issued in August 2015, was 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.

Significant Accounting Policies which will be Applicable in Future Years

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. 83, *Certain Asset Retirement Obligations*, issued in November 2016, will be effective for the District beginning with its year ending June 30, 2019. The objective of this Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). This Statement notes an ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has a legal obligation to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on this Statement.

GASB Statement No. 84, *Fiduciary Activities*, issued in January 2017, will be effective for the District beginning with its year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement establishes criteria for identifying fiduciary activities of all state and local governments.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued in May 2017, will be effective for the District beginning with its year ending June 30, 2018. The objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt. The statement also provides guidance for the treatment of prepaid insurance on debt that has been extinguished.

GASB Statement No. 87, *Leases*, issued in June 2017, will be effective for the District beginning with its year ending June 30, 2021. The objective of this Statement is to improve the accounting and financial reporting for leases by governments. This statement will require recognition of certain lease assets, liabilities, and a deferred inflow of resources related to certain leases that were previously classified as operating leases.

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 assumptions used for pension liabilities. 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 and determined that they are reasonable in relation to the basic financial statements taken as a whole.

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to the 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 (IMRF) and the Teacher's Retirement Fund of the State of Illinois (TRS).

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, including disclosures.

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.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as 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 auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the representation letter dated November 13, 2017.

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

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 13, 2017

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

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

In planning and performing our audit of the basic financial statements of Pleasantdale School District 107 (the "District") as of and for the year ended June 30, 2017, 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, control deficiencies, material weaknesses or significant deficiencies may exist that were not identified.

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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) 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 competence 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.

This letter also includes comments and suggestions with respect to matters that came to our attention in connection with our audit of the financial statements. These items are offered as constructive suggestions to be considered part of the ongoing process of modifying and improving the District's practices and procedures.

Technology and Data Security Risk Assessment and Management

Technology continues to transform business. However, technology is not only changing business, it is changing who and what has access, custody and control over information. Therefore, organizations need to evolve in the ways that they manage technology and data security. While there is no way to prevent all data breaches, phishing scams or other risks, the District can mitigate its risks with a thorough understanding of data security, privacy, and protection of its information technology. We recommend management consider developing or enhancing its data security risk management plan. In developing or enhancing the plan, management may want to ensure the following items are incorporated into management's plan (which is not an exhaustive list):

- Risk assessment
- A written policy
- Effective screenings of employees, vendors and business partners
- Insurance
- Red flags
- Training of employees
- Plan for responding to a breach notification
- Carefully integrating new technologies
- New legislation and regulation which may impact your industry

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.



Certified Public Accountants

Deerfield, Illinois
November 13, 2017

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School safety is the top priority in Pleasantdale School District 107. As such, our administrative team and staff take all necessary measures to ensure the safety and well being of our students and staff. The following report is given annually to provide the Board of Education and the Pleasantdale Community with an update on safety and security measures in our schools.

To ensure that our students and staff are prepared for a crisis, our schools perform regular safety drills. These drills include fire, tornado, lockdown, bus evacuation, and earthquake drills. Additionally, the local fire protection districts and our police departments supervise at least one fire and lockdown drill each year. To date, we have held drills on the following dates:

	Fire Drill	Tornado Drill	Lockdown Drill	Bus Evacuation	Earthquake Drill
PES	9/27/17 10/12/17 11/6/17	11/10/17	10/16/17	10/6/17	12/20/17
PMS	9/7/17 9/28/17 4/25/18	9/15/17, 4/19/18	10/19/17	8/29/17	10/19/17

Our district also enjoys an effective working relationship with our first responders. Each year the administration and a representative from the Board of Education meet with the Chiefs from the local fire and police departments. The goal of this meeting is to review our district crisis plan and to discuss the response of these agencies in a potential crisis.

Based on this year's conversation, the administration will be adding several safety action steps to the district's though our Strategic Blueprint. The goal of these action steps it so ensure that the district is better prepared for a crisis and provide a higher level of protection for students, staff, and visitors to our school.

Our relationship with our first responders extends to our students, as well. We are fortunate to offer the DARE (Drug Abuse Resistance Education) program at our middle school. Additionally, we have a Burr Ridge police officer that serves as our school resource officer. At both schools, our students interact with first responders and learn about safety during our Chat with the Chiefs program.

Another aspect of school safety includes requiring all visitors to be buzzed into the main offices and have a personal interaction with a school secretary before being admitted to the school. The visitor process also includes each visitor signing in and wear a visitor's badge. Finally, we have upgraded the locks on

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our classroom doors so teachers can more quickly lock their doors in the event of a lockdown emergency.

As part of our annual facilities upgrades we improved traffic flow at the elementary school and strive to minimize the time it takes for first responders to get to our buildings in emergencies. This was accomplished through extending our drop-off area and implementing a “kiss-and-go” lane so students can exit cars and enter the building quickly. Additionally, we are working with the Pleasant Dale Park District, the Village of Burr Ridge, and the Cook County Department of Transportation to install a traffic device at the pedestrian crossing at Wolf Dr. in front of the Middle School. We have been successful in getting the speed limit reduced on Wolf Rd. from 40 to 35. This helps slow drivers down in front of the school which creates a safer environment.


Main Takeaways:

- School still remains the safest place for students.
- The district practices regular annual safety drills.
- The positive relationship we have with our first responders helps us to keep students and staff safe and ensures we are prepared in the event of an emergency.
- Our procedures for school visitors align with best practice.
- School safety will be a priority in this year’s Strategic Blueprint
- We have implemented additional safety measures this year and will continue to do so to ensure the safety of our students and staff.



School Safety

Presented by Dr. Dave Palzet
12/20/2017



School Safety Background

- Safety is our TOP priority
- Annual update to the Board/Community
- Feedback is the goal
- Always looking to make improvements
- Follow best safety/security practices



Crisis Preparedness

Preparation through education is less costly than learning through tragedy.

Max Mayfield, Director National Hurricane Center

	Fire Drill	Tornado Drill	Lockdown Drill	Bus Evacuation	Earthquake Drill
PES	9/27/17 10/12/17 11/6/17	11/10/17	10/16/17	10/6/17	12/20/17
PMS	9/7/17 9/28/17 4/25/18	9/15/17 4/19/18	10/19/17	8/29/17	10/19/17

Relationships Lead the Way

- Annual First-Responders Meeting
 - Crisis plan review
 - Discussion of potential crisis scenarios
 - Relationship building



Students Connections

- DARE (Drug Abuse and Resistance Education)
- Fire/Police involved w/ Health Classes (PMS)
- Fire Safety (PES)
- Chat with the Chiefs
- School Resource Officer



Vetting Visitors

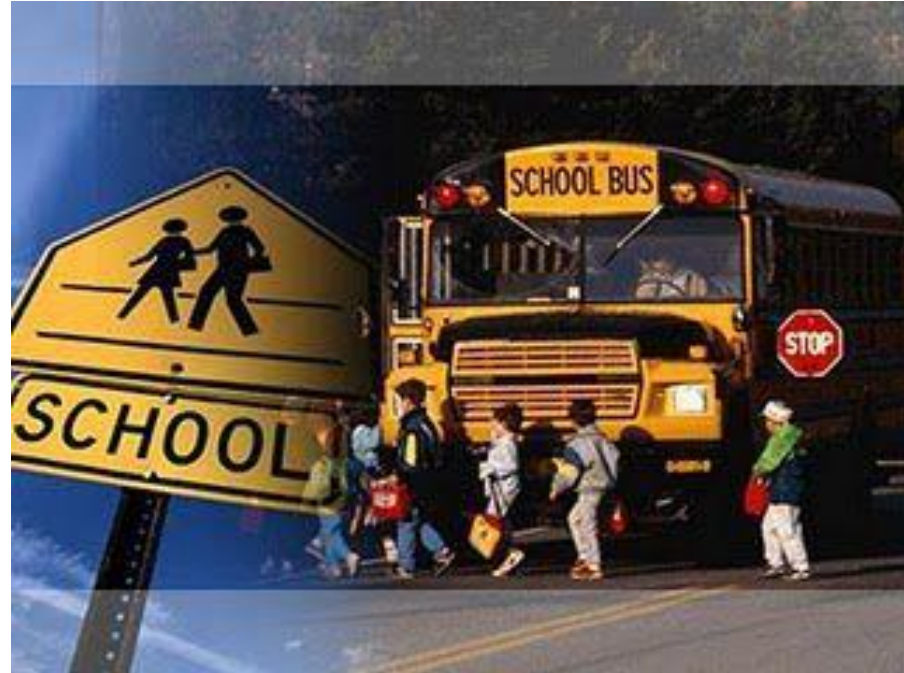
- Buzzer system with intercom or camera
- Locked vestibule
- Card swipe for staff and first responders
- Interaction with a person (vetting)
- Sign in at the office
- Visitor Badge



Future Safety Plans

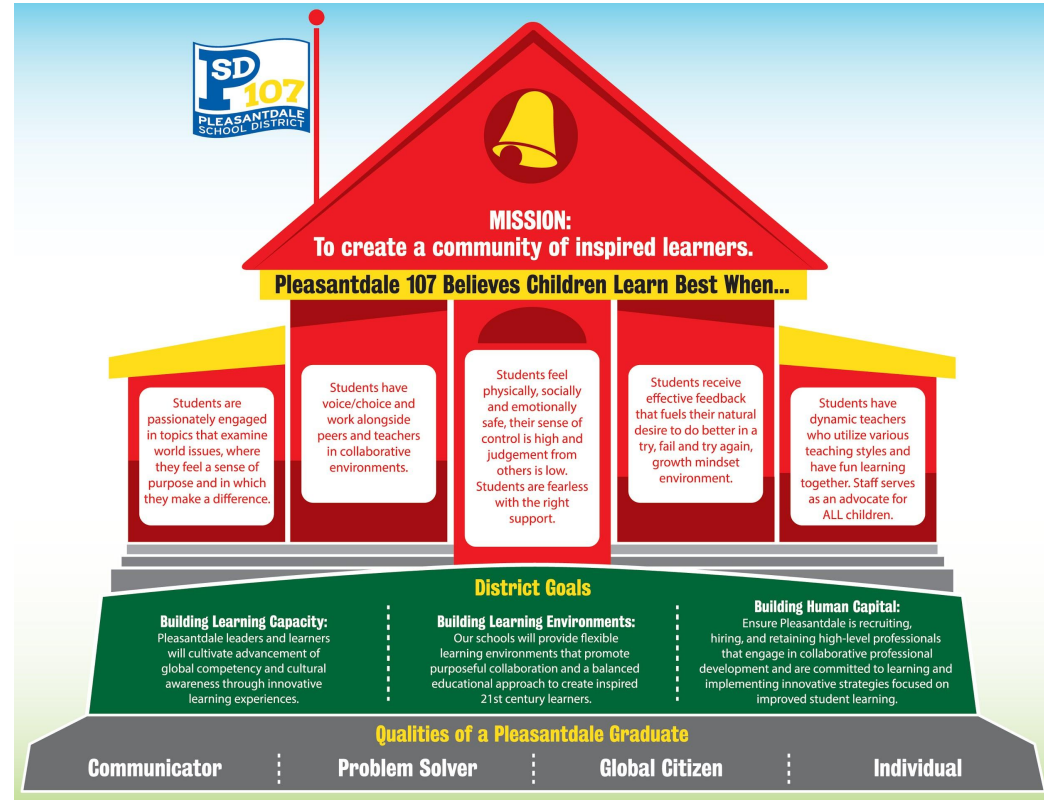
A focus on Traffic Safety


- Improved traffic pattern at Pleasantdale Elementary School
- Pedestrian crossing at Wolf Rd.
- Soft barrier at Howard St.



Continuing Efforts

- Improved safety through the Strategic Blueprint
 - Visitor Management System
 - Improved protocols for volunteers
 - Streamlined reporting methods for students
 - Electronic crisis manuals





Safety is something that happens between your ears, not something you hold in your hands.

-Jeff Cooper



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Introduction: Pleasantdale School District prides itself on offering an excellent educational experience for a reasonable price. The bulk of the district's budget is spent on programs that have a direct impact on students. Over 75% of our district budget is allocated to teacher salaries, ensuring that the values of the community are well represented when creating our budget. Likewise, PSD107 has the lowest tax rate in the township and has continued to be good stewards of taxpayer dollars. To that end, the district has charged current users of district services for technology items and frequently-used school supplies (e.g. locks, calculators, goggles, etc.). Additionally, parents who choose to enroll their students in the Bright Beginnings preschool program pay tuition. In the coming school year, it is our goal to streamline our fees into a single registration fee which will result in greater convenience for our parents and improve business office efficiency. The following is information on this streamlined process.

Registration Fees: Over the course of the 2017-18 school year, the district implemented year two of a multiyear rollout of computing devices for students at both schools. In an effort to fulfill the goal of the district's technology committee, we sought to implement a financially sustainable technology program. This means the cost of the student devices were paid by parents through a fee. In Kindergarten and first grade, the district offered one device for every two students. In grades three through six each student had an individual device assigned. Additionally, in grade six, families had three options for the device. These options were:

- **Buy:** The yearly fee was \$180.00 per year (sixth through eighth grade) and upon graduation the device became the property of the family.
- **Rent:** The yearly fee was \$140.00 per year (sixth through eighth grade) and upon graduation the district retained ownership of the device.
- **Bring:** The yearly fee was \$50.00 per year (sixth through eighth grade) and the family supplied a device that met specific technical specifications.

Based on feedback from families and from our business office, the administration is recommending some changes for next school year. The goal of these changes is to create a single and more manageable fee for families while streamlining the process for our business office. The administration is proposing a single registration fee for all students in each grade. Families with students in grades six and seven would have two options buy and rent; however, the final purchase of the device would occur at the end of the eighth grade year. Families who selected the "bring" option would be grandfathered and allowed to continue with this plan. Additionally, items such as locks, calculators, and goggles will be included in this fee. This streamlined approach keeps more money in the pockets of our middle school families while still allowing families the option to purchase their child's school device upon graduation from 8th grade.

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The proposed registration fees can be found below.

Grade	Registration Fee
Kindergarten	\$73.00
First Grade	\$73.00
Second Grade	\$73.00
Third Grade	\$145.00
Fourth Grade	\$145.00
Fifth Grade	\$173.00
Sixth Grade	\$145.00
Seventh Grade	\$145.00
Eighth Grade (2018-19)	\$47.00
Eighth Grade (2019-20)*	\$192.00
*For reference only	

Sixth- through eighth-grade students would still have the option to purchase their device; however, the balance of the cost of the device (\$120.00, or the breakeven cost) will be due in January of the child's eighth grade year. Our first cohort of students who will have the option to buy their iPads are members of the class of 2019. Families with graduating 8th graders (in 2019) would have first availability to purchase their child's school iPad.

If a family requires an additional lock or another item covered by the registration fee, these items will be sold in the school office. We know that this new structure will allow parents with students in sixth through eighth grade more control over their options and does not lock them into any single option (e.g. device purchase).

Preschool Tuition: The district hosts a Bright Beginnings preschool program that serves children who live within district boundaries and are three or four years old. The goal of the program is to provide our community's three- and four-year-olds with an academic experience to help ensure success in kindergarten and beyond. The program allows parents to select either three or five days of preschool and either AM, PM, or full day options. The cost of the program

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is \$21.70 per day for the three-days program and \$20.75 per day for the five-days program. Bright Beginnings has been a very popular option for our families and the district often has a waiting list. During the 2014-15 school year, the Board approved a 5% tuition increase for full-week preschool and a 6% tuition increase for the partial-week program. In an effort to pass along modest tuition increases that helped the program keep pace with inflation, the Board agreed to an annual tuition increase of 2%. Again, the goal of this annual increase is to keep pace with inflation and ensure that the costs of the program don't outpace the tuition fees the district is collecting. Below is a table that displays the tuition costs along with tuition increases for the last five years, as well as the recommended fee for 2018-19.

School Year	3 Day	% Increase	5 Day	% Increase
2013-14	\$2067	0%	\$3413	0%
2014-15	\$2067	0%	\$3413	0%
2015-16	\$2067	0%	\$3413	0%
2016-17	\$2190	6%	\$3580	5%
2017-18	\$2235	2%	\$3652	2%
2018-19	\$2280	2%	\$3725	2%



Fee Recommendations

Presented by Dr. Dave Palzet

Introduction

- Excellent education at a reasonable price
- District budget has a direct impact on students
- Good stewards of taxpayer dollars
- Recognize the importance of early intervention and education



Background

- \$50 technology fee in 2015-16 (4th and 5th grade)
- Expanded technology fees in 2016-17 (Kindergarten, 1st, 3rd, 4th, 5th, 6th grades)
- Sixth - Eighth grade fees (16-17):
 - Buy: \$180
 - Rent: \$140
 - Bring: \$50
- Fees for other items (calculator, locks, etc.)
- 100% collection




Streamlining Fees

- Consolidation of fees
- Streamline processes for the business office
- Fewer up front options for parents
 - Lower commitment
- “Bring” students would be grandfathered

Grade	Registration Fee
Kindergarten	\$73.00
First Grade	\$73.00
Second Grade	\$73.00
Third Grade	\$145.00
Fourth Grade	\$145.00
Fifth Grade	\$173.00
Sixth Grade	\$145.00
Seventh Grade	\$145.00
Eighth Grade (2018-19)	\$47.00
Eighth Grade (2019-20)*	\$192.00
*For reference only	

Bright Beginnings Preschool

School Year	3 Day	% Increase	5 Day	% Increase
2013-14	\$2067	0%	\$3413	0%
2014-15	\$2067	0%	\$3413	0%
2015-16	\$2067	0%	\$3413	0%
2016-17	\$2190	6%	\$3580	5%
2017-18	\$2235	2%	\$3652	2%
2018-19	\$2280	2%	\$3725	2%



In order to carry a positive action we must
develop here a positive vision.

Dalai Lama

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Attending Pleasantdale School District 107 schools is a privilege that is reserved for children who live within our school district boundaries. The cost of educating a child in our district is \$14,481 for school year 2017-18. Due to the costs associated with educating a child in our schools, and to ensure that only district residents are able to access our services, the Board directed the administration to implement an expanded residency verification process. In addition to our registration verification process for new students, kindergarten, and preschool, this updated process required families with students entering fifth grade to verify their residency as a Pleasantdale family. This new process was implemented in the spring of 2017.

Our revised residency verification procedure required parents to bring the appropriate residency documents to the district office where they were reviewed and verified by our office staff.

Acceptable residency documents fall into three different categories:

- Category A: rent, lease or mortgage papers
- Category B: current bill with the address clearly printed
- Category C: photo ID

Additionally, parents were asked to complete and sign a residency and custody form to acknowledge and affirm that they are appropriately representing their address (see attached).

These document reviews happened either during regular office hours or during one of the three extended evenings that were offered to parents. The length of time this process took varied based on how prepared parents were. Some parents were able to complete the process in approximately five minutes, while other parents required several visits to complete the process. Over the course of the spring and summer, about 25% of the district's families were verified, and no false residencies were found.

As we begin the registration process for the 2018-19 school year, the administration seeks direction from the Board on residency verification. The administration has drafted three options for the Board's consideration. These options include:

- Option 1: Check residency on new families, which includes all families with students entering preschool, kindergarten, as well as any family new to the district
- Option 2: Check residency on new families (see above) and verify residency on families with students transitioning from the elementary school (4th grade) to the middle school (5th grade)
- Option 3: Check residency on all families who have students who will be attending our schools

Residency verification during normal office hours took up a great deal of district office staff time. If the Board directed the administration to implement options 2 or 3, the district would offer time outside of regular office hours for residency verification. This is due to the increased number of verifications and to add a level of service and convenience to our families. To implement Option

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2, the district would offer extended hours over the course of the summer for roughly an additional 12 hours. During these extended evening hours, the district office will remain open later and possibly open on a Saturday. The estimated cost of staffing for Option 2 would be \$680. If the Board directed the administration to implement Option 3, all residency verification would be done during extended evening and Saturday hours for roughly 48 hours outside of normal business hours. The estimated cost of staffing for Option 3 would be \$2,725. A table of recommended options, structure of the residency verification plan, and costs is as follows:

	Description	Structure	Cost
Option 1	Check residency on new families, which includes all families with students entering preschool, kindergarten, as well as any family new to the district.	Parents present residency information during regular office hours at the administration center.	\$0
Option 2	Check residency on new families and verify residency on families with students transitioning from the elementary school (4th grade) to the middle school (5th grade).	Parents present residency information either during regular office hours or during the 12 extra summer hours.	\$680*
Option 3	Check residency on all families who have students who will be attending our schools.	Parents present residency information during the 48 extra summer hours (residency would only be taken for new families during regular office hours)	\$2,725*

*Includes IMRF, Medicare, and FICA

The goal of any residency verification program is to ensure only district residents are able to take advantage of the services provided by the district. Our district has a practice of aggressively following up on every residency fraud case reported. The residency fraud cases that have come to the administration’s attention have been through parents or community members reporting witnessed incidents of fraud, not necessarily through the verification process. We look to the Board to provide guidance on how we can best balance our need to offer services only to district residents while not creating a overly-burdensome process for staff or parents.



Residency Verification

Presented by Dr. Dave Palzet

Purpose of Residency Verification

- Location, Location, Location
- Costly
- Residency Fraud takes services from legitimate residents



Proving Residency in PSD107

- Face-To-Face Process
- Document Review
 - Category A: rental agreement, lease/mortgage papers
 - Category B: current bill with address clearly printed
 - Category C: photo ID
- Sign a resident verification form



Residency Verification Process (2017)

- New families, Kindergarten, preschool, transition from PES to PMS
- Revised residency verification forms
- 25% of families verified
- No residency fraud was discovered



Options For Residency Verification

	Description	Structure	Cost
Option 1	Check residency on new families, which includes all families with students entering preschool, kindergarten, as well as any family new to the district.	Parents present residency information during regular office hours at the administration center.	\$0
Option 2	Check residency on new families and verify residency on families with students transitioning from the elementary school (4th grade) to the middle school (5th grade).	Parents present residency information either during regular office hours or during the 12 extra summer hours.	\$680*
Option 3	Check residency on all families who have students who will be attending our schools.	Parents present residency information during the 48 extra summer hours (residency would only be taken for new families during regular office hours)	\$2,725*

*Includes IMRF, Medicare, and FICA

Honesty is the first chapter in the book of wisdom.

~Thomas Jefferson

Students

Residence

Resident Students

Only students who are residents of the District may attend a District school without a tuition charge, except as otherwise provided below or in State law. A student's residence is the same as the person who has legal custody of the student. Residency will be verified when a student is new to the district and when that student moves from grade 4 to grade 5.

A person asserting legal custody over a student, who is not the child's natural or adoptive parent, shall complete a signed statement, stating: (a) that he or she has assumed and exercises legal responsibility for the child, (b) the reason the child lives with him or her, other than to receive an education in the District, and (c) that he or she exercises full control over the child regarding daily educational and medical decisions in case of emergency. In addition, the child's natural or adoptive parent, if available, shall complete a signed statement or Power of Attorney stating: (a) the role and responsibility of the person with whom their child is living, and (b) that the person with whom the child is living has full control over the child regarding daily educational and medical decisions in case of emergency.

A student whose family moves out of the District during the school year will be permitted to attend school for the remainder of the year without payment of tuition.

When a student's change of residence is due to the military service obligation of the student's legal custodian, the student's residence is deemed to be unchanged for the duration of the custodian's military service obligation if the student's custodian makes a written request. The District, however, is not responsible for the student's transportation to or from school.

If, at the time of enrollment, a dependent child of military personnel is housed in temporary housing located outside of the District, but will be living within the District within 60 days after the time of initial enrollment, the child is allowed to enroll, subject to the requirements of State law, and must not be charged tuition.

Temporary Enrollment

If a family intends to move into the District but has not established actual residency, the student(s) may be allowed to attend school without payment of non-resident tuition for a period not to exceed 30 calendar days. The family must provide appropriate evidence of impending residency to the satisfaction of the Superintendent, who has the sole discretion to grant the temporary enrollment request. If residency (as defined by the state School Code) has not been established 30 calendar days after the Superintendent officially authorizes the temporary enrollment request, non-residency tuition will be charged from the 31st day until actual residency is established. Failure to establish residency within 60 days of the student's initial enrollment may result in initiation of disenrollment.

Requests for Non-Resident Student Admission

Non-resident students may attend District schools upon the approval of a request submitted by the student's parent(s)/guardian(s) for non-resident admission. The Superintendent may approve the request subject to the following:

1. The student will attend on a year-to-year basis. Approval for any one year is not authorization to attend a following year.
2. The student will be accepted only if there is sufficient room.

3. The student's parent(s)/guardian(s) will be charged the maximum amount of tuition as allowed by State law.
4. The student's parent(s)/guardian(s) will be responsible for transporting the student to and from school.

Admission of Non-Resident Students Pursuant to an Agreement or Order

Non-resident students may attend District schools tuition-free pursuant to:

1. A written agreement with an adjacent school district to provide for tuition-free attendance by a student of that district, provided both the Superintendent or designee and the adjacent district determine that the student's health and safety will be served by such attendance.
2. A written agreement with cultural exchange organizations and institutions supported by charity to provide for tuition-free attendance by foreign exchange students and non-resident pupils of charitable institutions.
3. According to an intergovernmental agreement.
4. Whenever any State or federal law or a court order mandates the acceptance of a non-resident student.

Homeless Children

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce records normally required to establish residency.

Challenging a Student's Residence Status

If the Superintendent or designee determines that a student attending school on a tuition-free basis is a non-resident of the District for whom tuition is required to be charged, he or she on behalf of the Board shall notify the person who enrolled the student of the tuition amount that is due. The notice shall be given by certified mail, return receipt requested. The person who enrolled the student may challenge this determination and request a hearing as provided by The School Code, 105 ILCS 5/10-20.12b.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.
30 ILCS 220/11.
105 ILCS 5/10-20.12a, 5/10-20.12b, and 5/10-22.5.
105 ILCS 45/1-5.
23 Ill.Admin.Code §1.240(e).
Israel S. by Owens v. Board of Educ. of Oak Park and River Forest High School
Dist. 200, 601 N.E.2d 1264 (Ill.App.1, 1992).
Joel R. v. Board of Education of Manheim School District 83, 686 N.E.2d 650
(Ill.App.1, 1997).
Kraut v. Rachford, 366 N.E.2d 497 (Ill.App.1, 1977).

ADOPTED: February 20, 2008; June 21, 2017

Complete one per family.

**SCHOOL DISTRICT 107
RESIDENCY AND CUSTODY FORM – New Families to the District**

Illinois law generally provides that the residence of a student is the same as the residence of the person who has legal custody of the student. Only students who are residents of the District may enroll in and attend school in the school district on a tuition-free basis. In most cases, the person with custody of a student must reside in the District in order for the student to be deemed a resident. **To assist the District in determining residency and legal custody, this form must be completed.** The District may investigate the residency of any student before or after enrollment and may require the involved persons to provide additional information to be considered by the District in determining residency. A student will not be enrolled and will not be allowed to attend school until residency has been verified with the District.

PART I – IDENTIFYING INFORMATION

Student Name (s) _____ Grade (s) _____

Home Phone _____ Cell Phone _____

Home Address _____

Person Claiming Custody _____

Home Address (must be same as student) _____

Home Phone (must be same as student) _____ Relationship to Children _____

Original certified or registered birth certificate must be presented for each student

PART II - RESIDENCY

As initial proof of residency, the person with whom the student lives in the district and who claims custody of the student must attach to this form at least one document each from Categories A, B and C, all of which must be acceptable to the district. If the person enrolling the student claims the student is (1) homeless, or (2) attending school in the student's former district upon the determination of the Department of Children and Family Services, only the appropriate line in Category D must be checked.

Category A (You must check one and provide the **original** of the document)

- ___ The most recent real estate tax bill for my residence showing me as the taxpayer. If tax bill is not in your name, submit a mortgage statement.
- ___ Complete signed lease for my residence which includes landlord's name, address and phone number **AND** proof of last month's rent payment (cancelled check, money order or receipt for cash). My residence is:
___ a single family home ___ an apartment ___ a townhouse/condo unit
- ___ A closing statement for the purchase of my residence dated less than one year ago.
- ___ Living with a district resident (obtain additional required forms from the school office).

Category B (You must check at least one, the name and address must be listed, and provide the **original** of the document)

- ___ Gas or electric bill (must be dated within the last 30 days)
- ___ Telephone or cable service bill (must be dated within the last 30 days)
- ___ Public Aid card (must be dated within the last 30 days)
- ___ Voter registration card
- ___ Home/apartment insurance certificate (must be dated within the last 30 days)
- ___ Automobile registration - State of Illinois

Category C (You must check one and provide the **original** of the document)

- ___ State issued photo ID (driver's license or state ID)
- ___ Federal issued photo ID (passport)

Category D None of the documents in Categories A, B or C above are applicable because:

- 1. The student is homeless and eligible for enrollment under the Illinois Education for Homeless Children Act.
- 2. The student is enrolling based on the determination of the Department of Children and Family Services (DCFS). Attach evidence of DCFS determination.

PART III – CUSTODY (Check as many of the following that are applicable.)

- 1. I am the natural or adoptive parent of the student.
- 2. The student lives with me on a full-time basis.
- 3. I provide the student with a regular nighttime place to sleep. ("Regular" means virtually full-time, including most weekends, holidays and school vacation periods.)
- 4. The student is a foreign exchange student.

If you check any of the following items 5 through 10, attach a copy of the court order, marriage certificate, transfer of guardianship, evidence of receipt of public aid for the student or DCFS documents, as appropriate to the situation.

- 5. I have a court order giving me custody or guardianship of the student.
- 6. I am a caretaker relative of the student receiving aid for the student from the Illinois Department of Public Aid.
- 7. I am a foster parent of the student who was placed with me by the Illinois Department of Children and Family Services.
- 8. I am a representative of a child care facility with which the student has been placed by the Illinois Department of Children and Family Services.
- 9. The student is under 18 years of age but has been emancipated by court order or marriage.
- 10. I have been appointed a short-term guardian of the student.

If you are not the natural or adoptive parent with legal custody of the student, state the reason(s) the student is living with you: _____

PART IV – AUTHORIZATION TO RELEASE INFORMATION

By signing this document, I authorize the residency officer or other authorized representative from School District 107 bearing this release, or a copy thereof, within one year of its date, to obtain information from any third party, including documents in files (for example, leases) pertaining to my place of residence. I hereby direct any third party in possession of such information or documents (for example, a landlord) to release such information upon request to the bearer of this document. This release is executed with full knowledge and understanding that the information is for the official use of School District 107.

PART V – WARNING AND AFFIRMATION

It is a crime under Illinois law, punishable by imprisonment and fine, to knowingly or willfully present any false information regarding the residency of a student for purposes of enabling that student to attend on a tuition-free basis or to knowingly enroll or attempt to enroll a student on a tuition-free basis when the student is known to be a non-resident of the district. I understand that if School District 107 determines that my student is not a resident of the District, my children will be removed from school and I will be responsible for payment of any tuition owed. If the District determines that I have provided false information about my residency, the District will seek prosecution to the full extent of the law and may initiate a civil lawsuit against me.

I affirm that I am a resident of this district and that the information presented in this affidavit and in connection with any investigation of my residency or the residency of the student is true, complete and accurate.

Signature of the person claiming custody of the student
and with whom the student lives in the school district

Dated _____

Approved Address: _____ Date: _____

Superintendent Approval: _____ Date: _____

Pleasantdale Elementary School
8100 School Street
La Grange, IL 60525
708.246.4700 Fax: 708.246.4625



Pleasantdale Middle School
7450 S. Wolf Road
Burr Ridge, IL 60527
708.246.3210 Fax: 708.352.0092

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org

Discussion of Service Provider Contracts

Each year, the administration makes recommendations to the Board of Education regarding our major contracts, namely:

Student transportation services with First Student
Cleaning services with GCA
Food services with Just A Dash Catering
Audit services with Miller, Cooper & Co., Ltd

Student Transportation

First Student was awarded the bid contract when we bid the transportation services in April 2008. We extended the contract for an additional two years in 2011-2012 and subsequently for an additional year thereafter. The administration recommends that the contract be extended for next school 2018-2019. The rates for 2018-2019 will be available by May 2018.

Cleaning

The administration recommends continuing with the same cleaning service for 2018-2019. We will know the 2018-2019 rates by May 2018. GCA has provided excellent service at competitive rates for the past 19 years.

Food Service

The District sent out bid packages for food service and milk to various vendors on March 8, 2017. Just A Dash was the only bidder and was awarded the bid for the school year 2017-2018 with options to renew yearly for the next four years. The administration recommends that the contract be extended for the next school year 2018-2019. The costs per meal be available by May 2018.

Auditing Services

Miller Cooper & Co., Ltd. was awarded the bid when the District bid for auditing services in February 2014. Based on the high quality of their work, the administration recommends that the District continue with Miller Cooper & Co., Ltd for the 2018-2019 school year. Their fees for the 2018-2019 school year will be available by May 2018.

Personnel

Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful ~~discrimination harassment, including harassment~~. District employees shall not engage in harassment or abusive conduct on the basis of an individual's race, religion, national origin, sex, sexual orientation, age, citizenship status, disability, or other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board policy 7:20, *Harassment of Students Prohibited*.

Sexual Harassment

The School District shall provide employees an employment environment free of unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct, or communications constituting sexual harassment as defined and otherwise prohibited by State and federal law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes verbal or physical conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

~~A violation of this policy may result in discipline, up to and including discharge. Any person making a knowingly false accusation regarding sexual harassment will likewise be subject to disciplinary action, up to and including discharge.~~

~~Aggrieved persons, who feel comfortable doing so, should directly inform the person engaging in sexually harassing conduct or communication that such conduct or communication is offensive and must stop.~~

~~Employees should report claims of sexual harassment to the Complaint Manager(s) per School Board policy 2:260 *Uniform Grievance Procedure*. Employees may choose to report to a person of the employee's same sex. Initiating a complaint of sexual harassment shall not adversely affect the complainant's employment, compensation, or work assignments.~~

~~There are no express time limits for initiating complaints and grievances under this policy; however, every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available.~~

~~The Superintendent shall also use reasonable measures to inform staff members and applicants of this policy, which shall include reprinting this policy in the appropriate handbooks.~~

Making a Complaint: Enforcement

A violation of this policy may result in discipline, up to and including discharge. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, up to and including discharge. An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing bona fide complaints or providing information about harassment is prohibited (see Board policy 2:260 *Uniform Grievance Procedure*).

Aggrieved persons, who feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Employees should report claims of harassment to the Complaint Manager(s) per school the Board policy 2:260 *Uniform Grievance Procedure*. Employees may choose to report to a person of the employee's same sex. There are no express time limits for initiating complaints and grievances under this policy; however, every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available.

Whom to Contact with a Report or Complaint

The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers.

Nondiscrimination Coordinator:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2170

Telephone

Complaint Managers:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2170

Telephone

Catherine Chang, Business Manager

Name

7450 S. Wolf Road

Address

Burr Ridge, IL 60527

708-784-2172

Telephone

The Superintendent shall also use reasonable measures to inform staff members and applicants of this policy, which shall include reprinting this policy in the appropriate handbooks.

LEGAL REF.: ~~Title VII of the Civil Rights Act, 42 U.S.C. §2000e et seq., 29 C.F.R. §1604.11.~~
~~Title IX of the Education Amendments, 20 U.S.C. §1681 et seq.; 34 C.F.R. §1604.11.~~
~~775 ILCS 5/2-101(E) and 5/2-102(D).~~
 Title VII of the Civil Rights Act of 1964, 42 U.S.C. §2000e et seq., implemented by 29 C.F.R. §1604.11.
 Title IX of the Education Amendments of 1972, 20 U.S.C. §1681 et seq., implemented by 34 C.F.R. Part 106.
 Ill. Human Rights Act, 775 ILCS 5/2-101(E), 5/2-102(D), 5/2-102(E-5), 5/5-102, and 5/5-102.2.
 56 Ill. Admin.Code Parts 2500, 2510, 5210, and 5220.
Burlington Industries v. Ellerth, 118 S.Ct. 2257 (1998).
Crawford v. Metro. Gov't of Nashville & Davidson County, 129 S. Ct. 846 (2009).
Faragher v. City of Boca Raton, 118 S.Ct. 2275 (1998).
Franklin v. Gwinnett Co. Public Schools, 112 S.Ct. 1028 (1992).
Harris v. Forklift Systems, 114 S.Ct. 367 (1993).
Jackson v. Birmingham Board of Education, 125 S.Ct. 1497 (2005).
Meritor Savings Bank v. Vinson, 106 S.Ct. 2399 (1986).
Oncale v. Sundown Offshore Services, 118 S.Ct. 998 (1998).
Porter v. Erie Foods International, Inc., 576 F.3d 629 (7th Cir. 2009).
Sangamon County Sheriff's Dept. v. Ill. Human Rights Com'n, 908 N.E.2d 39 (Ill., 2009).
Vance v. Ball State University, 133 S. Ct. 2434 (2013).

ADOPTED: September 23, 2009

REVISED: August 18, 2010; August 12, 2015

Students

Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, order of protection status, actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance by using Board policy 2:260 *Uniform Grievance Procedure*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260 *Uniform Grievance Procedure*. A student may appeal the School Board's resolution of the complaint to the Regional Superintendent of Schools (pursuant to 105 ILCS 5/3-10 of The School Code) and, thereafter, to the State Superintendent of Education (pursuant to 105 ILCS 5/2-3.8 of The School Code).

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and grievance procedure.

LEGAL REF.: ~~McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.
Title IX, 20 U.S.C. §1681 et seq.; 34 C.F.R. Part 106.
Rehabilitation Act of 1973, 29 U.S.C. §791 et seq.
Religious Freedom Restoration Act, 775 ILCS 35/5.
Ill. Constitution, Art. I, §18.
Good News Club v. Milford Central School, 121 S.Ct. 2093 (2001).
105 ILCS 5/10-21.3, 5/10-22.5, 5/22-19, and 5/27-1.
23 Ill.Admin.Code §§1.240, 200.40, and 200.50.~~

20 U.S.C. §1681 et seq., Title IX of the Education Amendments of 1972, implemented by 34 C.F.R. Part 106.

29 U.S.C. §791 et seq., Rehabilitation Act of 1973.

42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.

Good News Club v. Milford Central Sch., 533 U.S. 98 (2001).

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60 (P.A.s 100-29 and 100-163, final citations pending), 5/10-22.5, and 5/27-1.

775 ILCS 5/1-101 et seq., Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

23 Ill.Admin.Code §1.240 and Part 200.

ADOPTED: February 20, 2008

REVISED: August 18, 2010

Students

Harassment of Students Prohibited

Bullying, Intimidation, and Harassment Prohibited

No person, including a District employee or agent, or student, shall harass, intimidate or bully another student on the basis of actual or perceived: race; color; **national origin; military status; unfavorable discharge status from military service; nationality**; sex; sexual orientation; gender identity; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, **stalking, sexual violence**, causing psychological harm, threatening or causing physical harm, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

Complaints of harassment, intimidation or bullying are handled according to the provisions on sexual harassment below. The Superintendent shall use reasonable measures to inform staff members and students that the District will not tolerate harassment, intimidation or bullying by including this policy in the appropriate handbooks.

Sexual Harassment Prohibited

Sexual harassment of students is prohibited. Any person, including a district employee or agent, or student, engages in sexual harassment whenever he or she makes sexual advances, requests sexual favors, and engages in other verbal or physical conduct, including sexual violence, of a sexual or sex-based nature, imposed on the basis of sex, that:

1. Denies or limits the provision of educational aid, benefits, services, or treatment; or that makes such conduct a condition of a student's academic status; or
2. Has the purpose or effect of:
 - a. Substantially interfering with a student's educational environment;
 - b. Creating an intimidating, hostile, or offensive educational environment;
 - c. Depriving a student of educational aid, benefits, services, or treatment; or
 - d. Making submission to or rejection of such conduct the basis for academic decisions affecting a student.
 - e. Placing the student in reasonable fear or harm to the person or property; or
 - f. Causing a substantially detrimental effect on the student's physical or mental health.

The terms "intimidating," "hostile," and "offensive" include conduct that has the effect of humiliation, embarrassment, or discomfort. Examples of sexual harassment include touching, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities. The term *sexual violence* includes a number of different acts. Examples of sexual violence include, but are not limited to, rape, sexual assault, sexual battery, sexual abuse, and sexual coercion.

~~Students who believe they are victims of sexual harassment or have witnessed sexual harassment, are encouraged to discuss the matter with the Nondiscrimination/Complaint Manager, Building Principal or Assistant Building Principal. Students may choose to report to a person of the student's same sex.~~

~~Complaints will be kept confidential to the extent possible given the need to investigate. Students who make good faith complaints will not be disciplined.~~

Making a Complaint: Enforcement

Students are encouraged to report claims or incidences of bullying, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. A student may choose to report to a person of the student's same sex. Complaints will be kept confidential to the extent possible given the need to investigate. Students who make good faith complaints will not be disciplined.

An allegation that one student was sexually harassed by another student shall be referred to the Building Principal or Assistant Building Principal for appropriate action.

The Superintendent shall insert into this policy the names, addresses, and telephone numbers of the District's current Nondiscrimination Coordinator and Complaint Managers. At least one of these individuals will be female, and at least one will be male.

Nondiscrimination Coordinator:

Dave Palzet, Superintendent
Name
7450 S. Wolf Road
Address
Burr Ridge, IL 60527
708-784-2170
Telephone

Complaint Managers:

Dave Palzet, Superintendent
Name
7450 S. Wolf Road
Address
Burr Ridge, IL 60527
708-784-2170
Telephone

Catherine Chang, Business Manager
Name
7450 S. Wolf Road
Address
Burr Ridge, IL 60527
708-784-2172
Telephone

The Superintendent shall use reasonable measures to inform staff members and students that the District will not tolerate sexual harassment by informing them in the appropriate handbooks.

Any District employee who is determined, after an investigation, to have engaged in sexual harassment will be subject to disciplinary action up to and including discharge. Any District student who is determined, after an investigation, to have engaged in sexual harassment will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the discipline policy as documented in the Parent/Student Handbook. Any person making a knowingly false accusation regarding sexual harassment will likewise be subject to disciplinary action up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Educational Amendments.
34 C.F.R. Part 106.
105 ILCS 5/10-20.12, 10-22.5, 5/27-1, and 5/27-23.7.
775 ILCS 5/1-101 et seq., Illinois Human Rights Act.
23 Ill.Admin.Code §1.240 and Part 200.
Davis v. Monroe County Board of Education, 119 S.Ct. 1661 (1999).
Franklin v. Gwinnett Co. Public Schools, 112 S.Ct. 1028 (1992).
Gebser v. Lago Vista Independent School District, 118 S.Ct. 1989 (1998).
West v. Derby Unified School District No. 260, 206 F.3d 1358 (10th Cir., 2000).

ADOPTED: February 20, 2008

REVISED: August 17, 2011; September 19, 2012; August 12, 2015

Students

Attendance and Truancy

Compulsory School Attendance

~~This policy applies to individuals who have custody or control of a child: (a) whose age meets the compulsory attendance age listed in state law, or (b) who is enrolled in any of grades, kindergarten through 12, in the public school regardless of age. Unless a student has already graduated from high school, compulsory attendance ages are as follows:~~

- ~~1. Before the 2014-2015 school year, students between the ages of 7 and 17 years.~~
- ~~2. Beginning with the 2014-2015 school year, students between the ages of 6 (on or before September 1) and 17 years.~~

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because his or her religion forbids secular activity on a particular day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness, observance of a religious holiday, death in the immediate family, family emergency, other situations beyond the control of the student, other circumstances that cause reasonable concern to the parent/guardian for the student's safety or health, or other reason as approved by the Superintendent or designee.

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with The School Code and School Board policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within 2 hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.

5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in The School Code, Section 26-2a.
6. Methods for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information.
7. The identification of supportive services that may be offered to truant or chronically truant students, including parent-teacher conferences, student and/or family counseling, or information about community agency services.

8. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
9. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
10. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a chronic truant for his or her truancy unless available supportive services and other school resources have been provided to the student.
11. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.

LEGAL REF.: 105 ILCS 5/26-1 through 16.
705 ILCS 405/3-33.5.
23 Ill.Admin.Code §§1.242 and 1.290.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; April 18, 2012; October 15, 2014

Students

Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students

Required Health Examinations and Immunizations

A student's parent(s)/guardian(s) shall present proof that the student received a health examination and the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health, within one year prior to:

1. Entering kindergarten or the first grade;
2. Entering the sixth; and
3. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, headstart programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required from students in grades 6 and 12; ~~beginning with the 2015-2016 school year.~~

As required by State law:

1. The required health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice nurse who has a written collaborative agreement with a collaborating physician authorizing the advanced practice nurse to perform health examinations, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening must be included as a required part of each health examination; diabetes testing is not required.
3. **Beginning with the 2017-2018 school year, an age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.**
4. Before admission and in conjunction with required physical examinations, parents/guardians of children between the ages of 6 months and 6 years must provide a statement from a physician that their child was "risk-assessed" or screened for lead poisoning.
5. The Department of Public Health will provide all female students entering sixth grade and their parents/guardians information about the link between human papilloma virus (HPV) and cervical cancer and the availability of the HPV vaccine.

Unless the student is homeless or transferring from out-of-state, failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after October 15 of the current school year shall have 15 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the

required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering kindergarten or an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches or a licensed optometrist must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the Department of Public Health. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in kindergarten and the second and sixth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the Illinois Department of Public Health.

If a child in the second or sixth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the Illinois Department of Public Health, a student will be exempted from this policy's requirements for:

1. Religious or medical grounds if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease* and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds if a physician provides written verification;
3. Eye examination requirement if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist; or
4. Dental examination requirement if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. School Board policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.
105 ILCS 5/27-8.1.
410 ILCS 45/7.1 and 315/2e.
23 Ill.Admin.Code §1.530.
77 Ill.Admin.Code Part 665.
77 Ill.Admin.Code Part 690.
~~77 Ill.Admin.Code Part 695.~~

ADOPTED: August 19, 2009

REVISED: August 17, 2011; August 14, 2013; August 12, 2015; September 21, 2016

Students

Preventing Bullying, Intimidation, and Harassment

~~Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors is an important District goal.~~

~~Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:~~

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, national origin, military status, unfavorable discharge status from the military service, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school sponsored or school sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a nonschool-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any nonschool-related activity, function, or program.

Definitions from Section 27-23.7 of the School Code (105 ILCS 5/27-23.7)

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or

4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the

posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, and (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school guidance counselors, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

Bullying Prevention and Response Plan

The Superintendent or designee shall develop and maintain a bullying prevention and response plan that advances the District's goal of providing all students with a safe learning environment free of bullying and harassment. This plan must be consistent with the requirements listed below;

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the District Complaint Manager or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District Complaint Manager or any staff member. **The District named officials and all staff members are available for help with a bully or to make a report about bullying.** Anonymous reports are also accepted.

Complaint Manager:

Dave Palzet, Superintendent

Name

7450 S. Wolf Road, Burr Ridge, IL 60527

Address
dpalzet@d107.org

Email
708-784-2170

Telephone

4. Consistent with federal and State laws and rules governing student privacy rights, the Superintendent or designee shall promptly inform the parent(s)/guardian(s) of every student involved in an alleged incident of bullying and discuss, as appropriate, the availability of social work services, counseling, school psychological services, other interventions, and restorative measures.

5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.

9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's Internet website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must also be distributed annually to parents/guardians, students, and school personnel, including new employees when hired.
11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. The Superintendent or designee must post the information developed as a result of the policy evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students.

The Superintendent or designee shall develop and maintain a program that:

1. Fully implements and enforces each of the following Board policies:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 6:60, *Educational Framework*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - c. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - d. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - e. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing or intimidating a another student .
 - f. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - g. 7:190, *Student Discipline*. This policy prohibits students from engaging in hazing or any kind of aggressive behavior that does physical or psychological harm to another or any urging of other students to engage in such conduct; prohibited conduct includes any use of violence, force, noise, coercion, threats, intimidation, fear, harassment, bullying, hazing, or other comparable conduct.
 - h. 7:310, *Restrictions on Publications and Written or Electronic Material*. This policy prohibits students from: (i) accessing and/or distributing at school any written or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (ii) creating and/or distributing written or electronic material, including

Internet material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.: 405 ILS 49 Children's Mental Health Act.
105 ILCS 5/10-20.14, 5/24-24, and 5/27-23.7.
23 Ill.Admin.Code §§1.240 and §1.280.

ADOPTED: August 19, 2009

REVISED: August 17, 2011; October 15, 2014; August 12, 2015

Students

Conduct Code for Participants in Extracurricular Activities

The Superintendent or designee, using input from coaches and sponsors of extracurricular activities, shall develop a conduct code for all participants in extracurricular activities consistent with School Board policy. The conduct code shall: (1) require participants in extracurricular activities to conduct themselves at all times, including after school and on days when school is not in session, and whether on and off school property, as good citizens and exemplars of their school; (2) emphasize that hazing and bullying activities are strictly prohibited; and (3) notify participants that failure to abide by it could result in removal from the activity. The conduct code shall be reviewed by the Building Principal periodically at his or her discretion and presented to the Board as part of the Parent/Student Handbook.

~~All coaches and sponsors of extracurricular activities shall annually review the rules of conduct with participants and provide participants with a copy. In addition, instruction on steroid abuse prevention to students in grades 7 and 8 participating in these programs.~~

Participants in extracurricular activities must abide by the conduct code for the activity and Board policy 7:190, *Student Behavior*. All coaches and sponsors of extracurricular activities shall annually review the conduct code with participants and provide participants with a copy. In addition, coaches and sponsors of interscholastic athletic programs shall provide instruction on steroid abuse prevention to students in grades 7 through 12 participating in these programs.

LEGAL REF.: Board of Education of Independent School Dist. No. 92 v. Earls, 122 S.Ct. 2559 (2002).
Clements v. Board of Education of Decatur, 478 N.E.2d 1209 (Ill.App.4, 1985).
Kevin Jordan v. O'Fallon THSD 203, 706 N.E.2d 137 (Ill.App.5, 1999).
Todd v. Rush County Schools, 133 F.3d 984 (7th Cir., 1998).
Veronia School Dist. 475 v. Acton, 515 U.S. 646 (1995).
105 ILCS 5/24-24, 5/27-23.3.

ADOPTED: February 20, 2008

REVISED: August 12, 2015

Students

Exemption from Physical Activity

In order to be excused from participation in physical education, a student must present an excuse from his or her parent/guardian or from a person licensed under the Medical Practice Act. The excuse may be based on medical or religious prohibitions. State law prohibits a board from honoring parental excuses based upon a student's participation in athletic training, activities, or competitions conducted outside the auspices of the School District.

Special activities in physical education will be provided for students whose physical or emotional condition, as determined by a person licensed under the Medical Practice Act, prevents their participation in the physical education courses.

A student requiring adapted physical education must receive that service in accordance with his or her Individualized Educational Program/Plan (IEP).

A student who is eligible for special education may be excused from physical education courses in either of the following situations:

1. He or she (a) is in grades 3-12, (b) his or her IEP requires that special education support and services be provided during physical education time, and (c) the parent/guardian agrees or the IEP team makes the determination; or
2. He or she (a) has an IEP, (b) is participating in an adaptive athletic program outside of the school setting, and (c) the parent/guardian documents the student's participation as required by the Superintendent or designee.

LEGAL REF.: 105 ILCS 5/27-6.
23 Ill.Admin.Code §1.420(p).
225 ILCS 60/, Medical Practice Act.

ADOPTED: February 20, 2008

REVISED:

Students

Restrictions on Publications and Written or Electronic Material

School-Sponsored Publications and Web Sites

School-sponsored publications, productions, and web sites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School Sponsored Publications and Web Sites Accessed or Distributed At School

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, and (2) audio-visual material, on any medium including electromagnetic media (e.g. images, MP3 files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, CD-ROM, etc.) or on-line (e.g., any website, social networking site, database for information retrieval, etc.).

Creating, distributing and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the School District.

Students are prohibited from accessing and/or distributing at school any written or electronic material, including material from the Internet that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, or contains indecent and vulgar language;
4. Is reasonably viewed as promoting illegal drug use;
5. Is primarily intended for the immediate solicitation of funds; or
6. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students.

The distribution of non-school-sponsored written material shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the material is endorsed by the School District.

Accessing or distributing “at school” includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined, up to and including suspension and/or expulsion from school for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Student-Created or Distributed Written or Electronic Material Including Blogs

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing written or electronic material, including Internet material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

Bullying and Cyberbullying The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.: Hazelwood v. Kuhlmeier, 108 S.Ct. 562 (1988).
105 ILCS 5/27-23.7
Hedges v. Wauconda Community Unit School Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).
Tinker v. Des Moines Indep. Cmty. Sch. Dist., 89 S.Ct. 733 (1969).

ADOPTED: February 20, 2008

REVISED: August 17, 2011