

Regular Meeting

Wednesday, January 16, 2019 7:00 PM

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

I. Roll Call / Visitors

II. Pledge of Allegiance (1 Minute)

III. Open Forum: Board Policy 2:230 (those wishing to speak will be given time to address the Board regarding agenda or non-agenda items)

IV. * Consent Agenda (5 Minutes)

IV.A. Approve Regular Meeting Minutes of December 19, 2018

IV.B. Approve Closed Session Minutes of December 19, 2018

IV.C. Approve Payment of December Payroll/January Warrants

IV.D. Declassify Closed Session Minutes

IV.E. Approve Fees for the 2019-20 School Year

IV.F. Approve Students (sec. 7) and Community Relations (sec. 8) Board Policies

V. Reports and Discussion Items

V.A. Informational Updates

V.A.1. Library Update

V.A.2. Strategic Blueprint Update

V.B. Administration's Reports

V.B.1. Audit Report (20 Minutes)

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

V.B.2. Preliminary Review of District Calendar (10 Minutes)

V.B.3. Board of Education Information Requests (5 Minutes)

V.B.3.a. Approve Board of Education Information Requests

VI. Items for Next Agenda: (5 Minutes)

VI.A. Approve 2019-20 District Calendar; Review Parent Student Handbook; Board Policy 4:85 Cost Analysis for Programs (written); Review Governance and Planning (sec. 1) Board Policies; and Preliminary Staffing Recommendations.

VII. Open Forum: Board Policy 2:230 (those wishing to speak will be given time to address the Board regarding agenda or non-agenda items)

VIII. Closed Session (30 Minutes)

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

IX. Action Item:

Possible Termination, Resignation, or Resignation Agreement for Lunchroom Aide

X. Adjournment

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 p.m.– 10:07 p.m. December 19, 2018

Members Present:

- Mark Mirabile, Presiding Officer
Jon Buralli
Vipul Dedhia
Mary Lenzen
David Negrone
Kristin Violante

Absent:

- Michael Rak

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Erika Sawosko, Jennifer Ban, Frank Adams, Kathleen Tomei, Griffin Sonntag, Juliette Marrari, and Karyn Lisowski; and resident Lori McCarter.

PLEDGE OF ALLEGIANCE

Elementary teachers Juliette Marrari and Karyn Lisowski’s Coding Club students lead the pledge of allegiance. The students shared some of what they have learned with the Board.

MOTION NO. 12 Tax Levy Open

Motion by Violante, seconded by Negrone, that the Board of Education declares the tax levy hearing open at 7:06 p.m. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negrone, Violante) absent – Rak.

In his presentation to the Board, Business Manager Frank Adams stated that 84% of the districts operating budget is funded by property taxes. The levy is 4.99% increase over last year’s extension with 2.1% (CPI) on existing property. The levy will be filed with the Cook County Clerk on December 20th. There were no public comments.

MOTION NO. 13 Tax Levy Closed

Motion by Buralli, seconded by Dedhia, that the Board of Education declares the tax levy hearing closed at 7:21 p.m. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negrone, Violante) absent – Rak.

ACTION NO. 14 Tax Levy Adoption

Motion by Buralli, seconded by Lenzen, that the Board of Education adopts the 2018 tax levy as presented in the public hearing and authorizes the President and Secretary of the Board to sign all appropriate documents. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negrone, Violante) absent – Rak.

ACTION NO. 15 Tax Levy Resolution

Motion by Mirabile, seconded by Violante, that the Board of Education adopts a Resolution to proportionately reduce each fund where the levy exceeds the tax cap limitations. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negrone, Violante) absent – Rak.

ACTION NO. 16 Consent Agenda

Motion by Negrone, seconded by Lenzen, that the Board of Education approve the consent agenda consisting of: regular meeting minutes of November 14, 2018; payment of November Payroll/December Warrants; and Board Resolution Regarding the Lyons Township Treasurer’s Office; the December 2018 Personnel Report consisting of the retirement of instructional aide Sue Kremer at the end of the 2018-19 school year; hiring of Corey Gallai as middle school band teacher effective December 6, 2018 and Kristyn Lisowski as part time

elementary instructional aide effective December 13, 2018. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negron, Violante) absent – Rak.

REPORTS AND DISCUSSION ITEMS

Facilities Advisory Team

The Facilities Advisory Team met on December 5 and discussed the capital improvements and maintenance projects planned for this coming summer. In addition to our regular maintenance and replacement of floors and window blinds, the district will replace a boiler and evaluate the reliability of our HVAC systems. Additionally, the district plans to undergo a server consolidation project, which will improve our aging server network.

Strategic Blueprint

Superintendent Palzet provided the Board with an update on the progress of our Strategic Blueprint. The district is making progress addressing the social/emotional needs of our students through our district SEL stakeholder committee. This committee -- made up of parents, teachers, and administrators -- has met several times over the last few months. The committee is in the process of gathering information about our current SEL programming/activities/events in each grade level and to determine our current strengths and needs. On November 30, the district launched a survey that asked parents questions about world language and sought to discover parents' level of interest in the district offering additional languages. This is part of our Building Learning Capacity goal and allows us to provide greater choice and voice to our students. Finally, the district will be launching phase two of our first year of safety and security updates. These updates include having trauma kits strategically located throughout the building, training our staff in advanced lockdown procedures, and improved safety maps throughout our buildings.

Library Update

Superintendent Dave Palzet reviewed the work of the district's LIBRARY 2.0 Task Force. The Task Force has met five times over the past ten weeks with the goal of reviewing our library spaces and making recommendations to the Board of Education. The Task Force sought to design libraries that would allow for multiple activities to happen in the library at the same time, sit at least 100 students, and be a space that inspires learning. Dr. Palzet shared the design plans with the Board and the timeline for completing the project. Additionally, he discussed a how the project could be financed in a way that did not impact taxpayers. The Board directed the administration to notify the larger community about this project and hold a community town hall meeting to get additional stakeholder feedback.

Review of Fees

Registration fees help offset the cost of the programs that we deliver to students. Dr. Palzet reviewed the proposed fees for the 2019-20 school year. As directed by the Board, the administration did a deep analysis of the costs of our Bright Beginnings preschool. Based on this analysis, the fee for next year will include a 4% increase to the cost of our Bright Beginnings preschool program. Even with this increase to our preschool, our total costs are lower than many public and private preschools' 3- and 5-day programs. Additionally, the administration recommended making slight increases to the fees at the middle school to cover the cost of additional materials and experiences for our students. The fee schedule will be part of the consent agenda at the January Board of Education meeting.

Preliminary Discussion of Service Provider Contracts

Each year, the administration makes recommendations to the Board of Education regarding our major contracts including transportation, nighttime custodial service, food service, and auditing services. The administration recommended extending the district's transportation, custodial, food, and auditing services. Additionally, the administration reviewed the

relationship with our law firm and recommend a process to identify a firm that might better meet our needs.

Students (sec. 7) and Community Relations (sec. 8) Board Policies

Each month the Board reviews its policies to ensure that the policy reflects the current realities of running a school district. This month the Board reviewed Students (sec.7), and Community Relations (sec. 8). These policies will be on the January Consent Agenda for approval.

Board of Education Information Requests

No requests were made at this time.

NEXT AGENDA

Items submitted for the January agenda include:

Audit Report; Approve Library/Learning Commons Project; Approve District Fees; Approve Students (sec. 7) and Community Relations (sec. 8) Board policies; Preliminary Review of District Calendar; Declassify Selected Closed Session Minutes.

OPEN FORUM

Resident Lori McCarter asked the Board if community members were invited to be on the library committee, if teachers were receptive to the library project and if there would be any consideration into putting a bathroom or at least a sink in the old lab room. She was directed by the Board to put her questions on a green form and submit for answers.

ACTION NO. 17

Closed Session

Motion by Buralli, seconded by Negron, that the Board of Education go into closed session at 9:10 p.m. to discuss student disciplinary cases; appointment, employment, compensation, discipline, performance, or dismissal of specific employees to the District. Motion carried by a roll call vote of 6 ayes (Buralli, Dedhia, Lenzen, Mirabile, Negron, Violante) absent – Rak.

The Board came out of closed session at 10:07 p.m.

ADJOURNMENT

Motion by Mirabile, seconded by Buralli, that the regular meeting adjourns at 10:07 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1154

01/18/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Deaton, Nancy A						
Check Group:						
Reimburse for tuition		1	0	V745148 1/10/2019	10.5.2213.2300.300.0000	\$900.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$900.00</u>
					Vendor Total:	<u>\$900.00</u>
George, Bethany A						
Check Group:						
Reimburse for mileage between MS and ES		1	0	V18413 1/8/2019	10.5.1001.3320.100.0000	\$94.83
Reimburse for mileage between ES and MS		1	0	V18413 1/8/2019	10.5.1002.3320.200.0000	\$50.69
					Check #: 0	
					PO/InvoiceTotal:	<u>\$145.52</u>
					Vendor Total:	<u>\$145.52</u>
Gilmartin, Cathleen						
Check Group:						
Reimburse for community service project		1	0	V419468 1/8/2019	10.5.1002.4107.200.0000	\$49.77
					Check #: 0	
					PO/InvoiceTotal:	<u>\$49.77</u>
					Vendor Total:	<u>\$49.77</u>
Marrari, Juliette L						
Check Group:						
Reimburse for tuition		1	0	V361229 1/10/2019	10.5.2213.2300.300.0000	\$900.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$900.00</u>
					Vendor Total:	<u>\$900.00</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1154

01/18/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Merchant, Dana						
Check Group:						
Reimburse for student and professional books		1	0	V68197 1/10/2019	10.5.1650.4000.200.0000	\$121.11
					Check #: 0	
					PO/InvoiceTotal:	<u>\$121.11</u>
					Vendor Total:	<u>\$121.11</u>
Szymczak, Annette P						
Check Group:						
Reimburse for tuition		1	0	V998642 1/10/2019	10.5.2213.2300.300.0000	\$1,125.00
					Check #: 0	
					PO/InvoiceTotal:	<u>\$1,125.00</u>
					Vendor Total:	<u>\$1,125.00</u>
					Grand Total:	<u>\$3,241.40</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
All-Types Elevators Inc						
Check Group:						
Dec elevator maintenance		1 0		9836837 12/31/2018	20.5.2540.3201.100.0000	\$144.00
Dec elevator maintenance		1 0		9836892 12/31/2018	20.5.2540.3201.200.0000	\$112.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$256.00</u>
						Vendor Total: <u>\$256.00</u>
ASBO International						
Check Group:						
2019/2020 membership/Adams		1 0		831976 1/8/2019	10.5.2520.3320.300.0000	\$230.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$230.00</u>
						Vendor Total: <u>\$230.00</u>
AT&T						
Check Group:						
Dec 25-Jan 24 phone chg		1 0		630662013912/18 12/25/2018	20.5.2540.3400.100.0000	\$198.25
Dec 25-Jan 24 phone chg		1 0		630662013912/18 12/25/2018	20.5.2540.3400.200.0000	\$204.07
Dec 16-Jan 15 phone chg		1 0		630R06123512/18 12/16/2018	20.5.2540.3400.300.0000	\$705.81
Dec 16-Jan 15 phone chg		1 0		630R06123512/18 12/16/2018	20.5.2540.3400.200.0000	\$566.98
Dec 16-Jan 15 phone chg		1 0		708R06290012/18 12/16/2018	20.5.2540.3400.100.0000	\$1,018.39
					Check #: 0	
						PO/InvoiceTotal: <u>\$2,693.50</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount	
						Vendor Total:	\$2,693.50
AT&T Long Distance							
Check Group:							
Nov 1-Dec 3 long distance chg		1	0	V239538 12/6/2018	20.5.2540.3400.100.0000	\$22.02	
Nov 1-Dec 3 long distance chg		1	0	V239538 12/6/2018	20.5.2540.3400.200.0000	\$29.15	
Nov 1-Dec 3 long distance chg		1	0	V239538 12/6/2018	20.5.2540.3400.300.0000	\$14.58	
						Check #: 0	
						PO/InvoiceTotal:	\$65.75
						Vendor Total:	\$65.75
Brookfield Cab							
Check Group:							
Nov student transportation		1	0	1461 12/6/2018	40.5.2550.3310.300.0000	\$350.00	
Dec student transportation		1	0	1467 1/7/2019	40.5.2550.3310.300.0000	\$375.00	
						Check #: 0	
						PO/InvoiceTotal:	\$725.00
						Vendor Total:	\$725.00
CDWG							
Check Group:							
Epson Powerlite 108 projector		1	190358	QFC9525 11/29/2018	10.5.2225.5501.100.0000	\$561.99	
						Check #: 0	
						PO/InvoiceTotal:	\$561.99
						Vendor Total:	\$561.99
Century Tile							
Check Group:							

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tile for rm 22		1	0	3910547 12/31/2018	20.5.2540.4000.300.0000	\$45.29
					Check #: 0	
					PO/InvoiceTotal:	\$45.29
					Vendor Total:	\$45.29
Chicago Communications, LLC						
Check Group:						
Digital Repeater		1	190309	307322 12/6/2018	20.5.2540.5500.200.0000	\$5,550.00
FCC License Modification		1	190309	307322 12/6/2018	20.5.2540.5500.200.0000	\$280.00
Staging/Programming/Installation		1	190309	307322 12/6/2018	20.5.2540.5500.200.0000	\$2,084.77
Programming Fee		1	190309	307322 12/6/2018	20.5.2540.5500.200.0000	\$280.00
					Check #: 0	
					PO/InvoiceTotal:	\$8,194.77
					Vendor Total:	\$8,194.77
Clear Alternative, The						
Check Group:						
Jan-Mar water cooler rental		1	0	43659 1/1/2019	10.5.2410.4000.100.0000	\$65.85
Jan-Mar water cooler rental		1	0	43843 1/1/2019	20.5.2540.4000.300.0000	\$110.85
					Check #: 0	
					PO/InvoiceTotal:	\$176.70
					Vendor Total:	\$176.70
CLIC						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

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01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Add'l premium due		1	0	V814068 1/8/2019	80.5.2360.3800.300.0000	\$3,002.00
					Check #: 0	
					PO/InvoiceTotal:	\$3,002.00
					Vendor Total:	\$3,002.00
Climatemp						
Check Group:						
Srv admin bldg no AC		1	0	S12474 8/28/2018	20.5.2540.3200.200.0000	\$1,804.01
Srv rm 234 and 243 no AC		1	0	S12671 9/18/2018	20.5.2540.3200.100.0000	\$160.84
Srv univent water leak		1	0	S12672 9/18/2018	20.5.2540.3200.100.0000	\$966.93
					Check #: 0	
					PO/InvoiceTotal:	\$2,931.78
Check Group:						
Package Heat/Cool Unit Replacement		1	190030	S12332 8/15/2018	20.5.2540.5501.200.0000	\$26,712.00
					Check #: 0	
					PO/InvoiceTotal:	\$26,712.00
					Vendor Total:	\$29,643.78
Comcast						
Check Group:						
Jan dedicated internet		1	0	74427499 1/1/2019	20.5.2540.3400.100.0000	\$2,670.94
Jan dedicated internet		1	0	74427499 1/1/2019	20.5.2540.3400.200.0000	\$2,670.95
					Check #: 0	
					PO/InvoiceTotal:	\$5,341.89
					Vendor Total:	\$5,341.89

Pleasantdale School District 107

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Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Converjint Technologies Llc						
Check Group:						
Fire alarm testing/yr. 5 of 5 semi annual billing		1	0	211161 12/1/2018	90.5.2530.3200.300.0000	\$1,600.00
Check #: 0						
PO/InvoiceTotal:						\$1,600.00
Vendor Total:						\$1,600.00
DEMCO						
Check Group:						
Color-Tinted Label Protectors 7/8" x2-3/8" Burgundy 250/Roll		1	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$7.38
Plastic Laminate Squeegee		3	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$5.15
Small All Purpose Easel 4-1/2" x 3-1/2 x 5-3/4" White		40	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$62.00
Acrylic Bookmark Dispenser Holds 600 Bookmarks		2	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$30.66
Pre-Cut Book Jacket Tape 1/2" x 3" Strips 2400/Roll		1	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$27.47
Clear Glossy Label Protectors 1-1/4"H x 3-1/8"W 1000/Roll		2	190375	6515002 12/14/2018	10.5.2220.4000.200.0000	\$91.25
Check #: 0						
PO/InvoiceTotal:						\$223.91
Vendor Total:						\$223.91
Dominic Imburgia						
Check Group:						
Blog and website posting support		1	0	V842132 1/10/2019	10.5.2310.3100.300.0000	\$53.33
Check #: 0						
PO/InvoiceTotal:						\$53.33

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total:
						\$53.33
E2 Services, Inc						
Check Group:						
Sep 2018-Feb 2019 semi-annual billing for switches and APs/WiFi management		1	0	19453 9/6/2018	10.5.2225.3100.200.0000	\$5,827.50
Sep 2018-Feb 2019 semi-annual billing for switches and APs/WiFi management		1	0	19453 9/6/2018	10.5.2225.3100.100.0000	\$5,827.50
						Check #: 0
						PO/InvoiceTotal:
						\$11,655.00
						Vendor Total:
						\$11,655.00
Essentra Specialty Tapes						
Check Group:						
Teachers Tape WHT 1/16x3/4x3/4		2	190036	62116024 8/1/2018	10.5.1205.4000.100.0000	\$67.64
						Check #: 0
						PO/InvoiceTotal:
						\$67.64
Check Group:						
Teachers Tape Whit 1/16 x 3 x/4 x 3/4		3	190060	62116023 8/1/2018	10.5.1001.4104.100.0000	\$96.46
						Check #: 0
						PO/InvoiceTotal:
						\$96.46
Check Group:						
Teacher Tape Bulk Pack		5	190128	62116025 8/1/2018	10.5.1001.4109.100.0000	\$154.10
						Check #: 0
						PO/InvoiceTotal:
						\$154.10
Check Group:						
teachers tape bulk pack		1	190291	62118630 10/9/2018	10.5.1650.4000.100.0000	\$35.82

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
					Check #: 0	
						PO/InvoiceTotal: \$35.82
Check Group: teachers tape 1/16x3/4x3/4		3	190326	62119228 10/26/2018	10.5.1001.4000.100.0000	\$96.46
					Check #: 0	
						PO/InvoiceTotal: \$96.46
						Vendor Total: \$450.48
First Student, Inc						
Check Group:						
Dec regular route		1	0	11533819 12/19/2018	40.5.2550.3310.300.0000	\$43,234.50
Dec band route		1	0	11533819 12/19/2018	40.5.2550.3314.300.0000	\$2,124.48
Dec late bus		1	0	11533819 12/19/2018	40.5.2550.3313.300.0000	\$1,593.36
Dec math shuttle		1	0	11533819 12/19/2018	40.5.2550.3310.300.0000	\$768.72
ES students to Field Museum		1	0	65098 12/11/2018	40.5.2550.3312.300.0000	\$874.65
Gr 7 and 8 to Childre's Theatre of Western Springs		1	0	65099 12/11/2018	40.5.2550.3312.300.0000	\$522.60
Boys basketball		1	0	65100 12/11/2018	40.5.2550.3311.300.0000	\$232.87
Boys basketball		1	0	65101 12/11/2018	40.5.2550.3311.300.0000	\$240.62
Gr 7 to Metropolis Theatre		1	0	67207 12/21/2018	40.5.2550.3312.300.0000	\$734.91
ES winter concert shuttle bus		1	0	67208 12/21/2018	40.5.2550.3312.300.0000	\$348.40

Pleasantdale School District 107

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Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
MS band to ES		1	0	67209 12/21/2018	40.5.2550.3312.300.0000	\$174.20
Boys basketball		1	0	67210 12/21/2018	40.5.2550.3311.300.0000	\$232.87
Boys basketball		1	0	67211 12/11/2018	40.5.2550.3311.300.0000	\$232.87
Check #: 0						
						PO/InvoiceTotal: <u>\$51,315.05</u>
						Vendor Total: <u>\$51,315.05</u>

Follett School Solutions

Check Group:

The Alcatraz escape		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
All summer long		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$18.41
Army brats		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
The battle of Junk Mountain		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The big dark		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$12.71
Chasing secrets		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Code of honor		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Counting Thyme		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Crown of three		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
The dazzling heights		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.61

Pleasantdale School District 107

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01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Everless		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
Evil spy school		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
First class murder		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The forbidden fortress		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The forgotten warrior		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Framed! : a T.O.A.S.T.		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
From the Kane chronicles		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$8.69
Fugitive six		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Ghost boys		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The Golden Tower		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
Good brother, bad brother		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.81
Grump : the (fairly) true		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Half lost		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.61
The heart and mind of Frances		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Impostors		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Infinity base		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Invisible Emmie		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.61
A kingdom rises		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
Knockout		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The language of spells		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The last fifth grade of		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$12.31
Listen to your heart		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
The lost realm		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
Making Friends		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$17.71
Mez's magic		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The Missing (Shadow House)		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$11.24
Nate expectations		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.29
Olympians. 10,Hermes		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Panda-monium		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Positively Izzy		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.61

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The prince and the dressmaker		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$22.11
Randoms		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Rebels		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Renegades		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$17.19
Restore me		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
River of fire		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The Rose legacy		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The Royal Ranger #2		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Save the date : a novel		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
Secret coders. 3,Secrets		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Secret coders. 4,Robots		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Secret coders. 5,Potions		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.61
Serafina and the black cloak		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$12.41
Serafina and the splinter		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$12.41
Serafina and the twisted		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$12.41

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She loves you : yeah, yeah		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Snow Lane		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Space case		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Spaced out		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
Speak : the graphic novel		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$17.19
Spy camp		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Spy school		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.01
Spy ski school		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$13.11
Stay sweet		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
Summer of broken things		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$15.49
Sunny		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
The Third Mushroom		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Time Castaways #1		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Time jumpers		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
The Towering Sky		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Twelve days in May		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.31
Ultraman. 1		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$18.41
Vanished!		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
War storm		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$17.19
Warriors : Skyclan & the		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$6.89
Waste of space		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Whatshisface		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.64
Wildcard		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$16.34
Wonderland		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$14.54
Cataloging and Processing		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$57.00
Cataloging and Processing		1	190043	877650A & F 12/13/2018	10.5.2220.4300.200.0000	\$57.00
Check #: 0						
						PO/InvoiceTotal: \$1,293.27
Check Group:						
24 hours in Nowhere		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$12.91
9 from the Nine Worlds		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$11.24

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The Baby-sitters club. 6		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$16.24
Beyond the Bright Sea		5	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$38.70
Blood and Bone		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
The book you're not supposed		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$12.94
Braced		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$13.71
Catwoman : Soulstealer		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$16.34
City of ghosts		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$15.49
The dreadful tale of Pros Bracken		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$6.89
The epic fail of Arturo Z		5	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$38.70
Girl on a plane		4	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$34.36
The girl who drank the moon		2	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$30.92
Hamilton and Peggy!		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$15.49

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Vendor Remit Name
Description

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Account

Amount

Hocus pocus & the all-new		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$11.24
Ice wolves		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
The Last Kids on Earth		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$12.09
Legend		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$9.44
The legend of Greg		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
The lost continent		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
Lumberjanes. 4,Out of time		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$12.84
Map of Days Miss Peregrine		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$19.54
The nebula secret		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
Nine, ten : a September 11		2	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$13.78
Older than dirt : a kinda		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$16.34
Pashmina		3	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$43.62

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The reptile room		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$13.18
Resistance		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$15.49
The serpent's secret		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$15.49
The shadow cipher		4	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$27.56
Spy School secret service		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
Squint		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$14.64
Supernova (Amulet #8)		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$17.71
Swing		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$17.19
Terror at Bottle Creek		5	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$34.45
The war below		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$15.49
Cataloging and processing		1	190235	311130A & 311130F 11/2/2018	10.5.2220.4300.200.0000	\$117.21

Check #: 0

PO/InvoiceTotal: \$779.07

Check Group:

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Against the tide		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.24
Amina's voice		2	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$13.78
Are you scared, Darth Vader		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Atlas of dinosaur adventures		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$25.70
The austere academy		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.09
The Bad Guys in do-you-they		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$6.04
Battle of the boss-monster		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.01
A bear sat on my porch to		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
The benefits of being an		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.49
The cookie fiasco		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$8.69
Cooking step by step		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$16.34
Counting Thyme		2	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$29.28

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The Creeps, 3, Curse of the		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$13.91
Cuddly critters for little		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Cute as an axolotl		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
The day you begin		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$16.34
Dear girl		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Do you believe in unicorn		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.94
The dress and the girl		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Eat Pete		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
The girl in the locked		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.64
Good Housekeeping Kids		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$17.16
Grump : the (fairly) true		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.64
A handful of stars		3	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$18.12

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How to grow a friend		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.64
I Lost My Tooth!		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.24
I love my white shoes		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.44
I'm new here		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$6.89
I survived the attack of		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$10.91
I walk with Vanessa		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Inky the octopus		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Ivy + Bean one big happy		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.94
The journey		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.46
Judy Moody and the bucket		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.51
Kids cook! : 100+ super		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$17.16
Let's bake Halloween treat		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$20.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lost and found cat		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Mabel and Sam at home		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
Marwan's journey		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
The miserable mill		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.09
Moo		3	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$18.12
Ms. Bixby's last day		2	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.08
Not quite narwhal		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
A parade of elephants		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$16.34
The principal strikes back		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.24
Pug & Pig trick-or-treat		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
The reptile room		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.09
Rise and fall		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.91

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Rise of the jumbies		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.61
Rumble of the coaster ghost		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$11.01
The Sloth Who Slowed Us Down		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.64
Snap of the super-goop		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$10.91
Square		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$13.79
The story of Diva and Flea		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.94
Supernova (Amulet #8)		2	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$35.62
A tangle of knots		2	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.48
Teacup		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.49
This book is red		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.94
The treasure box		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$14.64
Ugly : a memoir		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$7.74

Pleasantdale School District 107

Voucher Batch Number: 1153

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Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
What was the age of the		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$15.99
What was the Great Chicago		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$5.19
The wide window		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$12.09
Cataloging and processing		1	190244	313648A & 313648F 10/15/2018	10.5.2220.4300.100.0000	\$97.44
Check #: 0						
PO/InvoiceTotal:						\$1,017.85
Vendor Total:						\$3,090.19
GCA Services Group						
Check Group:						
Jan custodial services		1	0	957273 1/1/2019	20.5.2540.3220.300.0000	\$17,862.00
Check #: 0						
PO/InvoiceTotal:						\$17,862.00
Vendor Total:						\$17,862.00
Grainger						
Check Group:						
Faucet for bathroom Office-ES		1	0	9026819244 12/10/2018	20.5.2540.4000.300.0000	\$288.00
Faucet for bathroom APR-MS		1	0	9027820886 12/10/2018	20.5.2540.4000.300.0000	\$412.80
Faucet for bathroom APR-MS		1	0	9031989495 12/14/2018	20.5.2540.4000.300.0000	\$378.00
Repair parts for toilets at both schools		1	0	9033687899 12/17/2018	20.5.2540.4000.300.0000	\$299.60

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
SUPPLIES		1	0	9043434662 1/2/2019	20.5.2540.4000.300.0000	\$7.24
					Check #: 0	
						PO/InvoiceTotal: \$1,385.64
						Vendor Total: \$1,385.64
Grand Prairie Transit						
Check Group:						
Nov student transportation		1	0	RTINV1002744 11/30/2018	40.5.2550.3315.300.0000	\$6,737.60
					Check #: 0	
						PO/InvoiceTotal: \$6,737.60
						Vendor Total: \$6,737.60
Groot Industries						
Check Group:						
Jan disposal/recycling		1	0	2782049 1/1/2019	20.5.2540.3210.300.0000	\$1,746.37
					Check #: 0	
						PO/InvoiceTotal: \$1,746.37
						Vendor Total: \$1,746.37
Illinois Assoc of Sch Business Officials						
Check Group:						
SupportCon/Sawosko		1	0	299110 11/30/2018	10.5.2320.3320.300.0000	\$250.00
					Check #: 0	
						PO/InvoiceTotal: \$250.00
						Vendor Total: \$250.00
Illinois Assoc of School Boards						
Check Group:						
PRESS Subscription		1	190392	253603 10/31/2018	10.5.2310.6400.300.0000	\$975.00

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Vendor Remit Name
Description

Vendor #

QTY

PO No.

Invoice
Invoice Date

Account

Amount

Check #: 0

PO/InvoiceTotal: \$975.00

Vendor Total: \$975.00

Industrial Electric

Check Group:

Disconnect for electrical panel-MS	1	0	259196	20.5.2540.4000.300.0000	\$138.00
			11/27/2018		
Tester for GFCI, raceway to exterior outlets	1	0	259202	20.5.2540.4000.300.0000	\$149.40
			11/27/2018		
Wall plates (10)	1	0	259203	20.5.2540.4000.300.0000	\$156.50
			11/27/2018		
Fuses, lamps, elec plate, utility knife	1	0	259719	20.5.2540.4000.300.0000	\$525.00
			12/15/2018		
Light pack for admin bldg	1	0	259720	20.5.2540.4000.300.0000	\$110.00
			12/15/2018		
Battery for ES Fob	1	0	259804	20.5.2540.4000.300.0000	\$112.00
			12/19/2018		
Outside lights MS	1	0	259996	20.5.2540.4000.300.0000	\$431.00
			12/28/2018		

Check #: 0

PO/InvoiceTotal: \$1,621.90

Vendor Total: \$1,621.90

Interstate Gas Supply, Inc

Check Group:

Oct natural gas sale	1	0	298001	20.5.2540.4650.200.0000	\$367.26
			11/30/2018		
Oct natural gas sale	1	0	298001	20.5.2540.4650.100.0000	\$243.43
			11/30/2018		

Check #: 0

PO/InvoiceTotal: \$610.69

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Vendor Total:						\$610.69
ITR Systems						
Check Group:						
Middle School Video Aiphone		1	190296	97704 11/14/2018	20.5.2540.5501.200.0000	\$2,310.00
District Admin Building Video Aiphone		1	190296	97704 11/14/2018	20.5.2540.5501.200.0000	\$4,670.00
Check #: 0						
PO/InvoiceTotal:						\$6,980.00
Check Group:						
Elementary School Surveillance Camera System Upgrades		1	190297	97702 11/14/2018	20.5.2540.5501.100.0000	\$7,735.00
Check #: 0						
PO/InvoiceTotal:						\$7,735.00
Check Group:						
Middle School Surveillance Camera System Upgrades		1	190298	97703 11/14/2018	20.5.2540.5501.200.0000	\$6,970.00
Check #: 0						
PO/InvoiceTotal:						\$6,970.00
Vendor Total:						\$21,685.00
Junior Library Guild						
Check Group:						
The Song of the Quarkbeast: The Chronicles of Kazam, Book Two		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
The Eye of Zoltar: The Chronicles of Kazam, Book Three		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Emma-Jean Lazarus Fell in Love		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
The Riverman		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Last of the Giants: The Rise and Fall of Earth's Most Dominant Species		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
This Song Will Save Your Life		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Magic in the Mix		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Arrested for Witchcraft!: Nickolas Flux and the Salem Witch Trials		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Cool Backyard Grilling: Beyond the Basics for Kids Who Cook		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Lantern Sam and the Blue Streak Bandits		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
The Giant and How He Humbugged America		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$5.00
Calvin		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$7.50
Gertie's Leap to Greatness		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$7.50
Rebel Genius		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$7.50
Forest of Wonders		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$7.50
100 Days		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$9.75
Trouble Makes a Comeback		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$9.75
The Courage Test		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$12.00
When Dimple Met Rishi		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$12.75

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Cavern of Secrets: Wing & Claw #2		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$12.75
Rocket the Brave!		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$13.50
One of Us Is Lying		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.75
Kick It, Mo!		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
The Cryptid Catcher		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
Where the Woods End		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
The House With Chicken Legs		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
The Book About Nothing		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
Waking the Monsters: Hilo, Book 4		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$14.80
The Wild Robot Escapes		2	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$31.60
Monster and Mouse Go Camping		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$15.80
The Hugely-Wugely Spider		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$15.80
The Backward Season		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
Class Action		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
Snared: Escape to the Above		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30

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Lights, Camera, Disaster		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
Stanley Will Probably Be Fine		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
The Exact Location of Home		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
And the Ocean Was Our Sky		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
Rebound		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$16.30
Alma y cómo obtuvo su nombre (Alma and How She Got Her Name)		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.05
Every Month Is a New Year: Celebrations Around the World		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.05
El Chupacabras		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.05
Washington, D.C.: Our Nation's Capital from A-Z		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.05
Lola (Islandborn Spanish edition)		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.05
More Deadly Than War: The Hidden History of the Spanish Flu and the First World War		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Thrilling Thieves: Liars, Cheats, and Double-Crossers Who Changed History		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Voices from the Second World War: Stories of War as Told to Children of Today		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Dogs: From Predator to Protector: Science Comics		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Spinning		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
The Middle-Route Run: Rickety Stitch and the Gelatinous Goo Book 2		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Boots on the Ground: America's War in Vietnam		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Losers Bracket		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$17.30
Lionel Messi vs. Pelé		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	\$20.25
BUY50/GET4FREE		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	(\$20.00)
CYBER18		1	190359	444693 1/2/2019	10.5.2220.4300.100.0000	(\$300.05)
Check #: 0						
						PO/InvoiceTotal: <u>\$376.50</u>
						Vendor Total: <u>\$376.50</u>
Just A Dash Catering						
Check Group:						
Dec hot lunches		1	0	PD21.2 12/1/2018	10.5.2560.4040.300.0000	\$8,965.60
Dec hot lunches		1	0	PD21.2ES 12/1/2018	10.5.2560.4040.300.0000	\$5,710.15
Check #: 0						
						PO/InvoiceTotal: <u>\$14,675.75</u>
						Vendor Total: <u>\$14,675.75</u>
Konica Minolta Business Solutions						
Check Group:						
Nov copier usage		1	0	9005200271 12/1/2018	20.5.2540.3290.200.0000	\$586.18

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov copier usage		1	0	9005200271 12/1/2018	20.5.2540.3290.100.0000	\$510.95
Nov copier usage		1	0	9005200271 12/1/2018	20.5.2540.3290.300.0000	\$112.77
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,209.90</u>
						Vendor Total: <u>\$1,209.90</u>
Loreen M Pilster						
Check Group:						
iVisions software support		1	0	V582150 1/3/2019	10.5.2520.3100.300.0000	\$120.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$120.00</u>
						Vendor Total: <u>\$120.00</u>
Marquee Event Rentals						
Check Group:						
Spring Concert Chair Rental		325	190365	160493-3 12/21/2018	20.5.2540.3250.300.0000	\$666.25
Discount		1	190365	160493-3 12/21/2018	20.5.2540.3250.300.0000	(\$66.63)
Shipping		1	190365	160493-3 12/21/2018	20.5.2540.3250.300.0000	\$99.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$698.62</u>
						Vendor Total: <u>\$698.62</u>
Midwest Educational Furnishings, Inc						
Check Group:						
4 x 14 Boat Shaped Conference Room Table Color: Cherry		1	190379	7065 12/21/2018	20.5.2540.5501.100.0000	\$1,053.25
					Check #: 0	

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Vendor Remit Name
Description

Vendor # QTY PO No. Invoice Invoice Date Account Amount

PO/InvoiceTotal: \$1,053.25

Vendor Total: \$1,053.25

Naperville Psychiatric Ventures

Check Group:

Dec tutoring service

1 0

107-6
12/31/2018

10.5.4220.6700.300.0000

\$585.00

Check #: 0

PO/InvoiceTotal: \$585.00

Vendor Total: \$585.00

Nextera Energy Services

Check Group:

Sep 5-Oct 4 electric chg

1 0

339394454562
11/19/2018

20.5.2540.4660.100.0000

\$3,977.97

Sep 5-Oct 4 electric chg

1 0

339394454562
11/19/2018

20.5.2540.4660.200.0000

\$6,643.76

Check #: 0

PO/InvoiceTotal: \$10,621.73

Vendor Total: \$10,621.73

Nicor Gas

Check Group:

Nov 13-Dec 14 natural gas delivery

1 0

34439700005-12/
18
12/17/2018

20.5.2540.4650.200.0000

\$1,045.06

Nov 16-Dec 18 natural gas delivery

1 0

91179700009-12/
18
12/19/2018

20.5.2540.4650.100.0000

\$637.34

Check #: 0

PO/InvoiceTotal: \$1,682.40

Vendor Total: \$1,682.40

Omni Group

Check Group:

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Oct participant fee		1	0	1811-7231 11/1/2018	10.5.2520.3100.300.0000	\$13.50
					Check #: 0	
						PO/InvoiceTotal: \$13.50
						Vendor Total: \$13.50
Palos Sports						
Check Group:						
Palos Titan		1	0	298632-07 11/28/2018	10.5.1002.4009.200.0000	\$161.68
					Check #: 0	
						PO/InvoiceTotal: \$161.68
						Vendor Total: \$161.68
Pearson Education						
Check Group:						
Materials-gd 6 7 8- Revised inv from PO 190003		1	0	7026289587-REV 7/5/2018	10.5.2213.4200.200.0000	\$8,503.62
					Check #: 0	
						PO/InvoiceTotal: \$8,503.62
						Vendor Total: \$8,503.62
Pleasant Dale Park District						
Check Group:						
Wire mesh barrier for playground/ES		1	0	12202018 12/20/2018	20.5.2540.5501.100.0000	\$2,441.00
					Check #: 0	
						PO/InvoiceTotal: \$2,441.00
						Vendor Total: \$2,441.00
Pleasantdale Elementary School						
Check Group:						
Reimburse petty cash for usb adapter		1	0	V381632 1/10/2019	10.5.2225.4000.200.0000	\$14.99

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u>\$14.99</u>
						Vendor Total: <u>\$14.99</u>
Precision Control Systems						
Check Group:						
Boiler winter start-up		1	0	SV25235 11/30/2018	20.5.2540.3200.200.0000	\$1,032.00
Materials for boiler start-up		1	0	SV25235 11/30/2018	20.5.2540.4000.300.0000	\$16.66
Boiler winter start-up		1	0	SV25236 11/30/2018	20.5.2540.3200.100.0000	\$387.00
Srv rm 240-241 overheating		1	0	SV25495 12/20/2018	20.5.2540.3200.100.0000	\$204.00
Check #: 0						
						PO/InvoiceTotal: <u>\$1,639.66</u>
						Vendor Total: <u>\$1,639.66</u>
Quinlan & Fabish Music Co						
Check Group:						
Euphonium/baritone		1	0	10900229 11/14/2018	10.5.1001.4016.100.0000	\$113.00
Keybard and marimba mallets		1	0	10900255 10/26/2018	10.5.1001.4016.100.0000	\$91.84
Balter basics keyboard mallets		1	0	10910297 11/1/2018	10.5.1001.4016.100.0000	\$31.90
Concert tuba repair		1	0	10990022 12/17/2018	10.5.1001.4016.100.0000	\$24.72
Check #: 0						
						PO/InvoiceTotal: <u>\$261.46</u>
						Vendor Total: <u>\$261.46</u>

Read Naturally

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Read Naturally Live Licenses Subscription period 2/20/2019 through 6/30/2019		30	190378	229747 12/14/2018	10.5.1205.4000.200.0000	\$690.00
Benchmark Assessor Live (50 pack) Subscription period 2/20/2019 through 6/30/2019		1	190378	229747 12/14/2018	10.5.1205.4000.200.0000	\$11.67
					Check #: 0	
					PO/InvoiceTotal:	\$701.67
					Vendor Total:	\$701.67
Riverside Assessments LLC						
Check Group:						
9780358018810CogAT Form 8 Online Testing Levels 5/6-17/18		150	190376	954137213 12/17/2018	10.5.1001.3160.100.0000	\$1,650.00
9780358018810CogAT Form 8 Online Testing Levels 5/6-17/18		300	190376	954137213 12/17/2018	10.5.1002.3160.200.0000	\$3,300.00
					Check #: 0	
					PO/InvoiceTotal:	\$4,950.00
					Vendor Total:	\$4,950.00
Rose Pest Solutions						
Check Group:						
Dec pest control		1	0	2253345 12/12/2018	20.5.2540.3293.200.0000	\$110.00
Dec pest control		1	0	2253346 12/12/2018	20.5.2540.3293.100.0000	\$102.00
					Check #: 0	
					PO/InvoiceTotal:	\$212.00
					Vendor Total:	\$212.00
Runco Office Supply						
Check Group:						

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
File folders		1	0	733110-0 1/8/2019	10.5.2320.4000.300.0000	\$26.79
Adding machine tape		1	0	733110-0 1/8/2019	10.5.2520.4000.300.0000	\$11.49
Check #: 0						
PO/InvoiceTotal:						\$38.28
Check Group:						
Dry Erase Surface Cleaner, 1gal Bottle		1	190384	732973-0 1/8/2019	10.5.1001.4102.100.0000	\$19.99
Check #: 0						
PO/InvoiceTotal:						\$19.99
Check Group:						
AAA BATTERIES 36/PK		1	190385	732594-0 1/4/2019	10.5.1001.4000.100.0000	\$26.99
Cyan Toner		1	190385	732594-0 1/4/2019	10.5.1001.4000.100.0000	\$322.12
Blue stick pens		2	190385	732594-0 1/4/2019	10.5.1001.4000.100.0000	\$5.08
Check #: 0						
PO/InvoiceTotal:						\$354.19
Vendor Total:						\$412.46
School Specialty, Inc.						
Check Group:						
PEN GRIP HYBRID INK ASST SCHOOL SMART SET OF 7		4	190361	208122177662 12/17/2018	10.5.1001.4102.100.0000	\$6.96
PAPER EASEL PAD SCHOOL SMART 27X34 CROSS RULED 50 SHTS PK OF 4		1	190361	208122177662 12/17/2018	10.5.1001.4102.100.0000	\$40.87
Check #: 0						
PO/InvoiceTotal:						\$47.83

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
weighted turtle 4lb		3	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$204.30
teachers pet weighted		1	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$25.32
weighted snake wrap		1	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$53.50
weighted elephant		1	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$41.82
weighted dotted dog		1	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$25.32
weighted bulldog		1	190362	308103238226 12/11/2018	10.5.1205.4000.100.0000	\$71.02
					Check #: 0	
						PO/InvoiceTotal: \$421.28
Check Group:						
16" x 24" US flag with Staff		3	190363	208122130057 12/7/2018	10.5.1002.4000.200.0000	\$21.87
					Check #: 0	
						PO/InvoiceTotal: \$21.87
						Vendor Total: \$490.98
Trane						
Check Group:						
Filters		1	0	5378029 11/26/2018	20.5.2540.4000.300.0000	\$356.40
Filters		1	0	5442304 12/6/2018	20.5.2540.4000.300.0000	\$193.68
Credit for invoice 5311719		1	0	5476403 12/12/2018	20.5.2540.4000.300.0000	(\$100.00)

Pleasantdale School District 107

Voucher Batch Number: 1153

01/16/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Parts for univent-rm 240		1	0	5490174 12/14/2018	20.5.2540.4000.300.0000	\$136.37
Credit		1	0	5490283 12/14/2018	20.5.2540.4000.300.0000	(\$31.74)
Materials needed to replace filters in univents		1	0	5537065 12/27/2018	20.5.2540.4000.300.0000	\$128.87

Check #: 0

PO/InvoiceTotal:	\$683.58
Vendor Total:	\$683.58

Tyler Technologies, Inc

Check Group:

Time card module

Time card module

1 0

1 0

025-241150b
10/31/2018
025-241150b
10/31/2018

10.5.2225.4700.100.0000
10.5.2225.4700.200.0000

Check #: 0

PO/InvoiceTotal:	\$1,138.00
Vendor Total:	\$1,138.00

Verizon

Check Group:

Nov 24-Dec 23 cell phone

Nov 24-Dec 23 cell phone

Nov 24-Dec 23 cell phone

1 0

1 0

1 0

9820895883
12/23/2018
9820895883
12/23/2018
9820895883
12/23/2018

20.5.2540.3400.100.0000
20.5.2540.3400.200.0000
20.5.2540.3400.200.0000

Check #: 0

PO/InvoiceTotal:	\$276.15
Vendor Total:	\$276.15

Pleasantdale School District 107

Voucher Batch Number: 1153

01/16/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group: False alarm/11/21/18		1	0	0000003001 12/13/2018	20.5.2540.3291.100.0000	\$50.00
Oct elevator inspection		1	0	0000003037 12/19/2018	20.5.2540.3192.300.0000	\$180.00
					Check #: 0	
					PO/InvoiceTotal:	\$230.00
					Vendor Total:	\$230.00
West 40 ISC #2						
Check Group: Fingerprinting/Gallai		1	0	19-2033 12/11/2018	10.5.2320.3901.300.0000	\$55.00
Fingerprinting/Lisowski		1	0	19-2037 12/17/2018	10.5.2320.3901.300.0000	\$55.00
					Check #: 0	
					PO/InvoiceTotal:	\$110.00
					Vendor Total:	\$110.00
West Suburban Water Commission						
Check Group: Oct 18-Dec 20 water chg		1	0	V844991 12/20/2018	20.5.2540.3700.100.0000	\$1,046.99
					Check #: 0	
					PO/InvoiceTotal:	\$1,046.99
					Vendor Total:	\$1,046.99
Windy City Music, Inc.						
Check Group: JBL EON 518s Powered Sub Speakers		2	190373	12971 12/17/2018	10.5.1001.4016.100.0000	\$240.00
Adapter - XLR3 - XLR 5		6	190373	12971 12/17/2018	10.5.1001.4016.100.0000	\$18.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1153

01/16/2019

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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Check #: 0

PO/InvoiceTotal: \$258.00

Vendor Total: \$258.00

Grand Total: \$226,767.72

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123 12/11/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
AT&T						
Check Group:						
Aug 2017 phone charge		1	0	708R06290008/17 8/16/2017	20.5.2540.3400.100.0000	\$678.29
						Check #: 0
						PO/InvoiceTotal: <u>\$678.29</u>
						Vendor Total: <u>\$678.29</u> ✓
Educational Benefit Cooperative						
Check Group:						
December health insurance-ER		1	0	V232982 12/1/2018	10.2.0481.0000.000.9944	\$80,147.88
December health insurance-EE		1	0	V232982 12/1/2018	10.2.0481.0000.000.9943	\$19,134.80
December life insurance-ER		1	0	V232982 12/1/2018	10.2.0481.0000.000.9942	\$827.08
						Check #: 0
						PO/InvoiceTotal: <u>\$100,109.76</u>
						Vendor Total: <u>\$100,109.76</u> ✓
Guardian - Appleton						
Check Group:						
December dental insurance-ER		1	0	V375896 11/20/2018	10.2.0481.0000.000.9946	\$3,657.59
December dental insurance-EE		1	0	V375896 11/20/2018	10.2.0481.0000.000.9945	\$2,699.28
December vision insurance-EE		1	0	V375896 11/20/2018	10.2.0481.0000.000.9947	\$959.88
December vision insurance-ER		1	0	V375896 11/20/2018	10.2.0481.0000.000.9948	\$216.19
						Check #: 0
						PO/InvoiceTotal: <u>\$7,532.94</u>

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1123

12/11/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$7,532.94 ✓
Village Of Burr Ridge						
Check Group:						
Sep 27-Oct 29 water charge		1 0		V518320 11/14/2018	20.5.2540.3700.200.0000	\$481.84 ✓
Sep 27-Oct 29 water charge		1 0		V518320 11/14/2018	20.5.2540.3700.200.0000	\$119.39 ✓
						PO/InvoiceTotal: \$601.23
						Vendor Total: \$601.23
						Grand Total: \$108,922.22

Check #: 0

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1124 12/11/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Reliance Standard Life Insurance Company						
Check Group:						
December voluntary life insurance		1	0	V639978 12/1/2018	10.2.0481.0000.000.9949	\$138.94

Check #: 0

PO/InvoiceTotal:	<u>\$138.94</u>
Vendor Total:	<u>\$138.94</u>
Grand Total:	\$138.94

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1136

12/19/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Village of Willow Springs						
Check Group:						
Nov 1-Dec 31 sewer chg		1	0	V445491 12/31/2018	20.5.2540.3700.100.0000	\$162.24

Check #: 0

PO/InvoiceTotal:	<u>\$162.24</u>
Vendor Total:	<u>\$162.24</u>
Grand Total:	<u>\$162.24</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1146

12/26/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Home Depot-materials for bleacher handrail repairs		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$59.27
Home Depot-materials for water line leak on fountains		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$23.32
Home Depot-materials for bleacher handrails and water fountain repair		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$46.64
Home Depot-wrench set, furniture movers, oil		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$51.94
Home Depot-paint and screws		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$9.95
Home Depot-tile glue, gas can, trowl, torch for tile		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$156.69
Home Depot-drill bits, all purpose cleaner, duct tape, 9v batteries		1 0		AM120518 12/5/2018	20.5.2540.4000.300.0000	\$117.26
Misc supplies for middle school		1 0		CR-120518-08 12/5/2018	10.5.1002.4000.200.0000	\$257.13
Staff dinner parent teacher confeence		1 0		CR-120518-08 12/5/2018	10.5.2410.4000.200.0000	\$322.88
Misc supplies for PAWS breakfaxt		1 0		CR-120518-08 12/5/2018	10.5.1002.4018.200.0000	\$37.42
NU athletics tickets		1 0		CR-120518-ACT 12/5/2018	10.5.1002.4009.200.0000	\$305.00
Uniform briefs and socks		1 0		CR-120518-ACT 12/5/2018	10.5.1500.4033.200.0000	\$111.47
Amazon/badge holders		1 0		ES-1218 12/5/2018	20.5.2540.3291.200.0000	\$14.99
Corner bakery/library committee refreshments		1 0		ES-1218 12/5/2018	20.5.2540.4000.300.0000	\$194.98

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1146 12/26/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Rackspace/BOE email fee		1	0	ES-1218 12/5/2018	10.5.2310.6400.300.0000	\$65.00
Amazon/badge holders		1	0	ES-1218 12/5/2018	20.5.2540.3291.100.0000	\$14.99
Amazon/thank you cards		1	0	ES-1218 12/5/2018	10.5.2320.4000.300.0000	\$25.90
Amazon/Subway gift cards for substitutes		1	0	ES-1218 12/5/2018	10.5.2310.4900.300.0000	\$210.00
Kirsten's/BOE appreciation gift		1	0	ES-1218 12/5/2018	10.5.2310.4900.300.0000	\$41.65
Constant Contact/monthly fee		1	0	ES-1218 12/5/2018	10.5.2320.4400.300.0000	\$65.00
Amazon/iPad cover and strap		1	0	ES-1218 12/5/2018	10.5.1205.4000.100.0000	\$25.73
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$2,157.21
Check Group:						
Amazon - V4INK 2 Pack Compatible Toner Cartridge Replaces 80A CF280A for use in LaserJet Pro 400, Pro 400 M401n for Penrod		1	190337	CR-120518-02 12/5/2018	10.5.2225.4000.100.0000	\$25.99
Check #: 0						
						PO/InvoiceTotal: <u> </u>
						\$25.99
Check Group:						
Amazon Order #112-8673991-1602616 for Classroom Keepers 30-Slot Mailbox, Blue		3	190338	CR-120518-01 12/5/2018	10.5.1002.4000.200.0000	\$138.15
Amnadof 12 Pack Sticky Notes 3" x 3" 110 sheets self stick notes with 4 candy colors		6	190338	CR-120518-01 12/5/2018	10.5.1002.4000.200.0000	\$47.94
Invisible Tape 1" Core, 3/4 x 1000, 12/pk, Clear		6	190338	CR-120518-01 12/5/2018	10.5.1002.4000.200.0000	\$54.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1146 12/26/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
TheraBand Professional NOn-Latex Resistance Bands for Upper and Lower Body Exercise Workouts, Physical Therapy 25 Yard Roll Dispenser Box, Blue, Extra Heavy, Intermediate Level 2		1	190338	CR-120518-01 12/5/2018	10.5.1002.4000.200.0000	\$63.56
Check #: 0						PO/InvoiceTotal: <u> </u> \$303.65
Check Group: Amazon Order #112-5287438-7616212 for Brother DR400 Drum Cartridge (for fax machine)		1	190341	CR-120518-04 12/5/2018	10.5.2225.4000.200.0000	\$105.99
Brother TN430) Toner Cartridge (for fax machine)		1	190341	CR-120518-04 12/5/2018	10.5.2225.4000.200.0000	\$63.49
Check #: 0						PO/InvoiceTotal: <u> </u> \$169.48
Check Group: Contender C16121F Baltic Birch 12-Cubby Storage Unit w/Clear Tubs-Assembled		2	190342	CR-120518-03 12/5/2018	20.5.2540.4000.200.5000	\$474.58
Check #: 0						PO/InvoiceTotal: <u> </u> \$474.58
Check Group: File Organizer 24 Pockets		2	190343	ES-1218-01 12/5/2018	10.5.2520.4000.300.0000	\$23.96
Smead File Folder, 1/3-Cut Tab, Letter Size, Yellow, 100 per Box		3	190343	ES-1218-01 12/5/2018	10.5.2520.4000.300.0000	\$44.58
Avery Address Labels with Sure Feed for Laser Printers, 1" x 2-5/8", 3,450 Labels		1	190343	ES-1218-01 12/5/2018	10.5.2520.4000.300.0000	\$25.85
Check #: 0						PO/InvoiceTotal: <u> </u> \$94.39
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1146 12/26/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Order #112-6608637-7776216 for Classroom Keepers 30-Slot Mailbox, Blue for PE classes		2	190352	CR-120518-06 12/5/2018	10.5.1002.4009.200.0000	\$92.10
					Check #: 0	
						PO/InvoiceTotal: \$92.10
Check Group: Amazon Order #112-8388996-1329822 for Minecradt Stickers (for Griffin)		4	190353	CR-120518-05 12/5/2018	10.5.2410.4000.200.0000	\$26.60
					Check #: 0	
						PO/InvoiceTotal: \$26.60
Check Group: Uni-Ball UM153 Signo Broad Point Gen Pen- White pack of 3		6	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$36.60
Paper Mate Flair Felt Tip Pens, Medium Point, Purple, 12 Count		3	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$37.80
Amazon Order #112-3872021-3273805 for Glitter Gel Pen, 100 Neon Glitter Gel Pens Art Marker		2	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$31.98
C-Line Two-Pocket Heavyweight Poly Portfolio with Prongs, case of 25 portfolios Blue		1	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$32.18
C-Line Two Pocket Heavyweight Poly Portfolio with Prongs, case of 25, Green		1	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$30.02
C-Line Two-Pocket Heavyweight Poly Portfolio with Prongs, case of 25, Yellow		1	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$30.47
Amazon Order #112-6552172-5857820 for Uni-ball Signo Angelic UM-120AC Gel Ink Pens, White, Ink, 3 pens per pack		6	190354	CR-120518-07 12/5/2018	10.5.1002.4105.200.0000	\$32.82
					Check #: 0	

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1146

12/26/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: \$231.87
						Vendor Total: \$3,575.87
						Grand Total: \$3,575.87

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1147 12/30/2018

Fiscal Year: 2018-2019

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Discovery Benefits						
Check Group:						
November FSA fee		1	0	0000952135-IN 11/30/2018	10.5.2520.3100.300.0000	\$132.30

Check #: 0

PO/InvoiceTotal:	<u>\$132.30</u>
Vendor Total:	<u>\$132.30</u>
Grand Total:	<u>\$132.30</u>

End of Report

December 2018 Revenue and Expenses

REVENUES	FY19-Budget	December FY18	YTD	% Realized
Education	\$ 11,353,788	\$ 114,164	\$ 5,133,970	45.2%
Oper & Maint	\$ 1,772,300	\$ 2,055	\$ 812,066	45.8%
Bond/Int	\$ 1,315,492	\$ 1,559	\$ 574,230	43.7%
Trans	\$ 959,262	\$ 853	\$ 393,904	41.1%
IMRF	\$ 457,124	\$ 442	\$ 254,021	55.6%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ 3,500	\$ -	\$ 1,106	31.6%
Tort	\$ 89,491	\$ 106	\$ 39,773	44.4%
Life Safety	\$ 3,943	\$ -	\$ 1,170	29.7%
Total	\$ 15,954,900	\$ 119,179	\$ 7,210,240	45.2%

EXPENSES	FY19-Budget	December FY18	YTD	% Used
Education	\$ 11,602,865	\$ 1,090,814	\$ 4,230,031	36.5%
Oper & Maint	\$ 1,976,987	\$ 79,465	\$ 520,410	26.3%
Bond/Int	\$ 1,898,686	\$ 1,876,125	\$ 1,876,125	98.8%
Trans	\$ 818,003	\$ 67,236	\$ 262,348	32.1%
IMRF	\$ 346,516	\$ 30,469	\$ 135,506	39.1%
Site/Construction	\$ -	\$ -	\$ -	-
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 72,043	\$ -	\$ 72,043	100.0%
Life Safety	\$ 6,500	\$ 159	\$ 1,293	19.9%
Total	\$ 16,721,600	\$ 3,144,269	\$ 7,097,756	42.4%

2019-2020 Registration Fees

Grade	Registration Fee
Kindergarten	\$73.00
First Grade	\$73.00
Second Grade	\$73.00
Third Grade	\$145.00
Fourth Grade	\$145.00
Fifth Grade	\$193.00
Sixth Grade	\$155.00
Seventh Grade	\$165.00
Eighth Grade	\$202.00
New Student (grade 6-8) Additional cost	\$28.00

Bright Beginnings 2019-2020

School Year	3 Day		5 Day	
	Half Day	Full Day	Half Day	Full Day
2019-20	\$2371	\$4742	\$3874	\$7748

Students

Student and Family Privacy Rights

Surveys

All surveys requesting personal information from students, as well as any other instrument used to collect personal information from students, must advance or relate to the District's educational objectives as identified in School Board policy 6:10, *Standards of Excellence*, or assist students' career choices. This applies to all surveys, regardless of whether the student answering the questions can be identified and regardless of who created the survey.

Surveys Created by a Third Party

Before a school official or staff member administers or distributes a survey or evaluation created by a third party to a student, the student's parent(s)/guardian(s) may inspect the survey or evaluation, upon their request and within a reasonable time of their request.

This section applies to every survey: (1) that is created by a person or entity other than a District official, staff member, or student, (2) regardless of whether the student answering the questions can be identified, and (3) regardless of the subject matter of the questions.

Survey Requesting Personal Information

School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey or evaluation (created by any person or entity, including the District) containing one or more of the following items:

1. Political affiliations or beliefs of the student or the student's parent/guardian.
2. Mental or psychological problems of the student or the student's family.
3. Behavior or attitudes about sex.
4. Illegal, anti-social, self-incriminating, or demeaning behavior.
5. Critical appraisals of other individuals with whom students have close family relationships.
6. Legally recognized privileged or analogous relationships, such as those with lawyers, physicians, and ministers.
7. Religious practices, affiliations, or beliefs of the student or the student's parent/guardian.
8. Income other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program.

The student's parent(s)/guardian(s) may:

1. Inspect the survey or evaluation upon, and within a reasonable time of, their request, and/or
2. Refuse to allow their child or ward to participate in the activity described above. The school shall not penalize any student whose parent(s)/guardian(s) exercised this option.

Instructional Material

A student's parent(s)/guardian(s) may inspect, upon their request, any instructional material used as part of their child/ward's educational curriculum within a reasonable time of their request.

The term "instructional material" means instructional content that is provided to a student, regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

Physical Exams or Screenings

No school official or staff member shall subject a student to a non-emergency, invasive physical examination or screening as a condition of school attendance. The term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

The above paragraph does not apply to any physical examination or screening that:

1. Is permitted or required by an applicable State law, including physical examinations or screenings that are permitted without parental notification.
2. Is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 et seq.).
3. Is otherwise authorized by Board policy.

Selling or Marketing Students' Personal Information Is Prohibited

No school official or staff member shall market or sell personal information concerning students (or otherwise provide that information to others for that purpose). The term "personal information" means individually identifiable information including: (1) a student or parent's first and last name, (2) a home or other physical address (including street name and the name of the city or town), (3) a telephone number, (4) a Social Security identification number or (5) driver's license number or State identification card.

The above paragraph does not apply: (1) if the student's parent(s)/guardian(s) have consented; or (2) to the collection, disclosure or, use of personal information collected from students for the exclusive purpose of developing, evaluating or providing educational products or services for, or to, students or educational institutions, such as the following:

1. College or other postsecondary education recruitment, or military recruitment.
2. Book clubs, magazines, and programs providing access to low-cost literary products.
3. Curriculum and instructional materials used by elementary schools and secondary schools.
4. Tests and assessments to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments.

5. The sale by students of products or services to raise funds for school-related or education-related activities.
6. Student recognition programs.

Under no circumstances may a school official or staff member provide a student's "personal information" to a business organization or financial institution that issues credit or debit cards.

Notification of Rights and Procedures

~~Parents will be notified of privacy rights and procedures on an annual basis in the Parent/Student Handbook.~~

Notification of Rights and Procedures

The Superintendent or designee shall notify students' parents/guardians of:

1. This policy as well as its availability upon request from the general administration office.
2. How to opt their child out of participation in activities as provided in this policy.
3. The approximate dates during the school year when a survey requesting personal information, as described above, is scheduled or expected to be scheduled.
4. How to request access to any survey or other material described in this policy.

This notification shall be given parents/guardians at least annually, at the beginning of the school year, and within a reasonable period after any substantive change in this policy.

LEGAL REF.: Protection of Pupil Rights, 20 U.S.C. §1232h.
Children's Privacy Protection and Parental Empowerment Act, P.A. 93-462.
105 ILCS 5/10-20.37.

CROSS REF.: Pleasantdale School District Policy 8:120

ADOPTED: February 20, 2008

REVISED: October 15, 2014

Students

School Admissions and Student Transfers To and From Non-District Schools

To be eligible for admission, a child must be 5 years old on or before September 1 of that school term. A child entering first grade must be 6 years of age on or before September 1 of that school term. Based upon an assessment of the child's readiness, a child will be allowed to attend first grade if he or she attended a non-public preschool, continued his or her education at that school through kindergarten, was taught in kindergarten by an appropriately certified teacher, and will be 6 years old on or before December 31. A child with exceptional needs who qualifies for special education services is eligible for admission at 3 years of age. **Early entrance to kindergarten or first grade may also be available through Board policy 6:135, Accelerated Placement Program.** ~~Parents/guardians may request early admission for a child. The Superintendent or designee shall assess the child's readiness to attend school and make the decision accordingly.~~

Admission Procedure

All students must register for school each year on the dates and at the place designated by the Superintendent.

Parents/guardians of students enrolling in the District for the first time must present:

1. A certified copy of the student's birth certificate. If a birth certificate is not presented, the Superintendent or designee shall notify in writing the person enrolling the student that within 30 days he or she must provide a certified copy of the student's birth certificate. When a certified copy of the birth certificate is presented, the school shall promptly make a copy for its records, place the copy in the student's temporary record, and return the original to the person enrolling the child. If a person enrolling a student fails to provide a certified copy of the student's birth certificate, the Superintendent or designee shall immediately notify the local law enforcement agency, and shall also notify the person enrolling the student in writing that, unless he or she complies within 10 days, the case will be referred to the local law enforcement authority for investigation. If compliance is not obtained within that 10-day period, the Superintendent or designee shall so refer the case. The Superintendent or designee shall immediately report to the local law enforcement authority any material received pursuant to this paragraph that appears inaccurate or suspicious in form or content.
2. Proof of residence, as required by Board policy 7:60, *Residence*.
3. Proof of disease immunization or detection and the required physical examination, as required by State law and Board policy 7:100, *Health and Dental Examinations, Immunizations, and Exclusion of Students*.

The individual enrolling a student shall be given the opportunity to voluntarily state whether the student has a parent or guardian who is a member of a branch of the U. S. Armed Forces and who is either deployed to active duty or expects to be deployed to active duty during the school year. Students who are children of active duty military personnel transferring will be allowed to enter: (a) the same grade level in which they studied at the school from which they transferred, if the transfer occurs during the District's school year, or (b) the grade level following the last grade completed.

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 for enrollment. Board policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

Student Transfers To and From Non-District Schools

A student may transfer into or out of the District according to State law and procedures developed by the Superintendent. A student seeking to transfer into the District must serve the entire term of any suspension or expulsion, imposed for any reason by any public or private school, in this or any other state, before being admitted into the School District.

LEGAL REF.: ~~McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.~~
~~Family Educational Rights and Privacy Act, 20 U.S.C. §1232.~~
~~Illegal Immigrant and Immigrant Responsibility Act of 1996, 8 U.S.C. §1101.~~
~~Individuals With Disabilities Education Improvement Act, 20 U.S.C. §1400 et seq.~~
~~Rehabilitation Act, Section 504, 29 U.S.C. §794.~~
~~105 ILCS 5/2-3.13a, 5/10-20.12, 5/10-22.5a, 5/14-1.02, 5/14-1.03a, 5/26-1, 5/26-2,~~
~~5/27-8.1, and 10/8.1.~~
~~325 ILCS 55/1 et seq. and 50/1 et seq.~~
~~410 ILCS 315/2e.~~
~~20 Ill.Admin.Code Part 1290, Missing Person Birth Records and School~~
~~Registration.~~
~~23 Ill.Admin.Code Part 375, Student Records.~~

8 U.S.C. §1101, Illegal Immigrant and Immigrant Responsibility Act of 1996.
20 U.S.C. §1232, Family Educational Rights and Privacy Act.
20 U.S.C. §1400 et seq., Individuals With Disabilities Education Improvement Act.
29 U.S.C. §794, Rehabilitation Act of 1973, Section 504.
42 U.S.C. §11431 et seq., McKinney-Vento Homeless Assistance Act.
105 ILCS 5/2-3.13a, 5/10-20.12, 5/10-22.5a, 5/14-1.02, 5/14-1.03a, 5/26-1, 5/26-2,
5/27-8.1,
105 ILCS 10/8.1, Ill. School Student Records Act.
105 ILCS 45/, Education for Homeless Children Act.
105 ILCS 70/, Educational Opportunity for Military Children Act.
325 ILCS 50/, Missing Children Records Act.
325 ILCS 55/, Missing Children Registration Law.
410 ILCS 315/2e, Communicable Disease Prevention Act.
20 Ill.Admin.Code Part 1290, Missing Person Birth Records and School
Registration.
23 Ill.Admin.Code Part 226, Special Education.
23 Ill.Admin.Code Part 375, Student Records.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; August 12, 2015; September 21, 2016

Students

Class Size

The Board of Education will establish class sizes that provide a learning environment to meet the instructional needs of all students, while also considering practical space constraints and exercising prudent fiscal management.

The Superintendent will be responsible for working with district level administrators as well as building administrators to establish class sizes in each school based upon student needs, student performance/abilities, grade levels, subject areas, and space availability. For preschool through eighth grade, the administration will follow, as close as possible, the procedures outlined below establishing ~~maximum~~ class size ~~targets~~ **guidelines** and administrative procedures.

If it is not possible to achieve the class sizes listed below due to space constraints or other variables, the administration may consider other teacher arrangements to achieve lower student-to-teacher ratios.

The administration will provide a report/update on class sizes twice per academic year. In June, the administration will report the planned application of the policy for the following academic school year. In October, the administration will report the results based on actual enrollment.

Class Size ~~Targets~~ Guidelines & Administrative Procedures

The ~~targeted class sizes~~ **guidelines for class sizes** in preschool through grade eight will be:

Preschool: 15

K-1: 20

2-3: 24

4-5: 25

6-8: 26

The Superintendent will work with the building level administrators and other district administrators to initiate the following steps in determining class sizes:

1. For each school, the number of sections required to achieve class sizes at or below ~~targets~~ **guidelines** in each grade level will be determined. If enough classrooms and resources are available, the class sizes will not exceed the ~~levels~~ **guidelines** outlined in this policy.
2. If a school does not have enough classrooms to achieve the class sizes at or below the ~~targets~~ **guidelines** identified for all grade levels, reasonable alternatives for additional classroom space should be explored. Any recommended alternatives that impact programming must be presented to the Board.
3. If a school does not have enough classrooms to achieve class sizes ~~at or below targets~~ **near guidelines** for all grades, the optimal allocation of classroom space will be determined. The first consideration will be that no class sizes will be planned to exceed the targeted classes outlined in this

policy. The second consideration will be the unique needs, characteristics and dynamics of each grade level, with priority going to the grade levels that exceed ~~targets~~ **guidelines** and have the greatest demonstrated needs. The following may be considered:

- Student needs, including special education, 504 accommodations, behavioral/discipline, social-emotional issues, identified "at-risk" student considerations, English second language learners, and acceleration/enrichment needs
- Academic strengths and/or challenges for the group of students by grade level
- Subject areas
- Space availability and classroom sizes
- Budgetary constraints as determined by the Board in collaboration with administration
- Effectiveness of available support services, including co-teaching and/or whole-class (not individual or small group aids as identified in IEPs) instructional aides
- Educational research and best practices
- Technology benefits
- Other needs or factors as identified by the administration

All other considerations being equal, priority for classroom space will be given to achieving the identified classroom size ~~targets~~ **guidelines** at the primary grade levels.

4. Classes that remain over the ~~target class sizes~~ **guidelines** after prioritization and allocation of classroom space will be provided a certified teacher assistant or instructional aide at appropriate levels for the core subject areas. These partner teachers will be assigned through the third full week of September. Thereafter, consideration for additional partner teacher support for classes over ~~target class sizes~~ **the guidelines** will be brought to the Board on a case-by-case basis but will not be automatically assigned based upon numbers alone.
5. The resulting allocation of classroom space, remaining classes that fall above ~~targets~~ **guidelines** and assignment of teacher support will be reviewed and approved by the Board.
6. The administration may request additional support for classes that fall at or below the ~~targets~~ **guidelines**, but demonstrate extraordinary needs. An extraordinary need must be demonstrated according to the criteria in step three. Requests for additional support must be approved by the Superintendent and reviewed by the Board.
7. In addition, technology and resource needs must be met for students in classes that exceed **guidelines** ~~target class sizes~~, such as computers, microscopes, textbooks, etc.

ADOPTED: March 18, 2015

REVISED:

Students

Attendance and Truancy

Compulsory School Attendance

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.~~ **A description of diagnostic procedures 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 about the reasons for the student's attendance problem.**

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. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.

9. 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.
10. 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.
11. 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.
12. 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. **Juvenile Court Act of 1987.**
23 Ill.Admin.Code §§1.242 and 1.290.

ADOPTED: February 20, 2008

REVISED: August 18, 2010; April 18, 2012; October 15, 2014; January 17, 2018

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.

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 IDPH will provide all students entering sixth grade and their parent(s)/guardian(s) information about the link between human papillomavirus (HPV) and HPV-related cancers and the availability of the HPV vaccine. 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.~~
6. ~~The District will provide informational materials regarding influenza, influenza vaccinations, meningococcal disease, and meningococcal vaccinations developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parent(s)/guardian(s).~~

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.

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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. **and 45/1-20.**
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.

ADOPTED: August 19, 2009

REVISED: August 17, 2011; August 14, 2013; August 12, 2015; September 21, 2016;
January 17, 2018

Students

Student Behavior (formerly known as Student Discipline)

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
 - a. Any illegal drug or controlled substance, or cannabis (including medical cannabis, marijuana, and hashish **and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under Ashley's Law**).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.

- d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited **unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.**
- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. "Look-alike" or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

- 4. Using, possessing, controlling, or transferring a "weapon" as that term is defined in the Weapons section of this policy, or violating the Weapons section of this policy.
- 5. Using or possessing an electronic paging device. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.

7. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
8. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
9. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
10. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
15. Being absent without a recognized excuse; State law and School Board policy regarding truancy control will be used with chronic and habitual truants.
16. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.

20. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
21. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term “possession” includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student’s person; (b) contained in another item belonging to, or under the control of, the student, such as in the student’s clothing, backpack, or automobile; (c) in a school’s student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board’s authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student’s parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student’s parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not

provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.

9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed 2 calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled may also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), “look-alikes,” alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited. Corporal punishment is defined as slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than 2 calendar years:

1. A firearm, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 1961 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including “look-alikes” of any firearm as defined above.

The expulsion requirement under either paragraph 1 or 2 above may be modified by the Superintendent, and the Superintendent’s determination may be modified by the Board on a case-by-

case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on or around school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member. Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, State Police, and any involved student's parent/guardian. "School grounds" includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Parent/Student Handbook

The principals, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A parent/student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

LEGAL REF.: ~~Gun Free Schools Act, 20 U.S.C. §7151 et seq.~~
~~Pro Children Act of 1994, 20 U.S.C. §6081.~~
~~410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.~~
~~410 ILCS 647/, Powdered Caffeine Control and Education Act.~~
~~430 ILCS 66/, Firearm Concealed Carry Act.~~
~~105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10,~~
~~5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/24-24, 5/26-12, 5/27-23.7, 5/31-3, and~~
~~110/3.10.~~
~~23 Ill.Admin.Code §1.280.~~

20 U.S.C. §6081, Pro-Children Act of 1994.
20 U.S.C. §7961 et seq., Gun Free Schools Act.
105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10,
5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/24-24, 5/26-12, 5/27-23.7, 5/31-
3, and 110/3.10.
410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.
410 ILCS 647/, Powdered Caffeine Control and Education Act.
430 ILCS 66/, Firearm Concealed Carry Act.
23 Ill.Admin.Code §1.280.

ADOPTED: September 21, 2016

REVISED:

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. **An excuse because of medical reasons must include a signed statement from a person licensed under the Medical Practice Act that corroborates the medical reason for the request. An excuse based on religious reasons must include a signed statement from a member of the clergy that corroborates the religious reason for the request.**

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.

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

Students in grades 7 and 8 may submit a written request to the Building Principal to be excused from physical education courses because of his or her ongoing participation in an interscholastic or extracurricular athletic program. The Building Principal will evaluate requests on a case-by-case basis.

The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

Students who have been excused from physical education shall return to the course as soon as practical. The following considerations will be used to determine when a student shall return to a physical education course:

1. The time of year when the student's participation ceases; and
2. The student's class schedule.

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

105 ILCS 5/27-6.
225 ILCS 60/, Medical Practice Act.
23 Ill.Admin.Code §1.420(p) and §1.425(d), (e).

ADOPTED: February 20, 2008

REVISED: January 17, 2018

Food Allergy Management Program

Pleasantdale School District 107 is committed to providing a safe and nurturing environment for students. Pleasantdale School District 107 understands the increasing prevalence of life threatening allergies among school populations. Recognizing that the risk of accidental exposure to allergens can be reduced in the school setting. District 107 is committed to working in cooperation with parents, students, and physicians, to minimize risks and provide a safe educational environment for all students. The focus of allergy management shall be on prevention, awareness, education, communication and emergency response.

The goals for allergy management include:

1. To clearly articulate when food will be available to students outside of the lunch program including the type of food products.
2. To define a formal process for identifying, managing, and ensuring continuity of care for all PreK-8 students with life threatening allergies.
3. To maintain the health and protect the safety of children who have life threatening allergies in ways that are developmentally appropriate, promote self-advocacy and competence in self-care and provide appropriate educational opportunities.
4. To ensure that interventions and individual health care plans for students with life -threatening allergies are based on medically accurate information and evidence-based practices.

In accordance with the law, it is the policy of the district to provide all students, through necessary accommodations where required, the opportunity to participate in all school programs and activities. Accordingly, the superintendent shall direct principals and staff members to act affirmatively and work closely with parents to assure that the needs of children with documented allergies are taken into consideration in planning for district programs. The nursing staff shall ensure the district's management plan is reviewed and updated annually.

FOOD RESTRICTIONS

1. Assures that no food or candy will be served at ~~classroom-holiday~~ **classroom/grade level/holiday** parties. Classroom parties will focus on ~~holiday-related~~ games and activities.
2. **Prohibits the distribution or sale of food directly to students during the school day or at school sponsored extra-curricular activities, outside of the lunch program, except when preapproved by the Superintendent or designee.**
3. ~~No food will be given or sold directly to students during the school day outside of the school lunch program (with the exception of the PTA special lunches and special events as approved by principal).~~

4. Ingredients of food used as part of an extra-curricular activity (cooking club) will be identified and communicated to parents in advance.
5. Food sold as concessions outside of the school day at school sponsored events must be prepackaged with the ingredients listed. Parents must be notified in advanced if any other foods besides prepackaged will be sold.
6. Food sold as concessions outside of school at ~~PTA~~ PTO sponsored events held on school premises must be prepackaged with the ingredients listed. Parents must be notified in advanced if any other foods besides prepackaged will be sold.

Individual Health Care Plan for Accommodations

A document is developed by the nursing staff in collaboration with parents and the school team to identify reasonable accommodations for the child's needs throughout the school day. Parents with students who have life threatening allergies will be offered a 504 plan. Whether students with life threatening food allergies are identified under Section 504 as disabled individuals or not, School District 107 will provide these students with individualized health care plans to address their health and safety needs.

EXPECTATIONS OF THE PARENT/GUARDIAN OF AN ANAPHYLACTIC STUDENT

Each parent/guardian of a child with a life-threatening allergy shall be expected to:

1. Teach your child to:
 - recognize the first symptoms of a food allergic/anaphylactic reaction
 - communicate with school staff as soon as he/she feels a reaction is starting
 - carry his/her own epinephrine auto-injector when appropriate
 - not share snacks, lunches, drinks or utensils
 - understand the importance of hand washing before and after eating
 - report teasing and/or bullying that may relate to the child's disability
 - take responsibility for his/her own safety
2. As children get older, teach them to:
 - encourage self-advocacy of the seriousness of the allergy to adults and peers
 - communicate symptoms as soon as they appear to the school nurse and teacher
 - learn about ingredient safety
 - develop awareness of their environments, including allergy-controlled zones and to practice age appropriate behavior regarding health and safety
3. Inform the school nurse of your child's allergies prior to the opening of school (or as soon as possible after

diagnosis). All food allergies must be verified by documentation from physician or physician's designated licensed extender (Nurse Practitioner (NP) or Physician Assistant (PA)).

4. Work with the school team collaboratively to develop the individual health care plan for accommodations that will address situations in the classroom, in the cafeteria, in after-care programs, during school-sponsored activities, and to provide an allergy action plan. Medical information from the child's treating physician must be provided as needed to write the plans. (A licensed physician is defined as a doctor of medicine (MD) or a doctor of osteopathy (DO).) The plans should also promote increasing age-appropriate independence (ages 8 -18) as the student grows and matures. In determining age-appropriate independence the student's level of autonomy and their ability to function autonomously is considered.
5. Complete and submit all required medication forms.
6. Sign the required district allergy action plans and a release for school personnel to consult with family physician/allergist and all medical providers, if deemed necessary.
7. Provide the school nurse with up-to-date emergency medications (including Epinephrine) so they can be placed in all required locations for the current school year. Medications will comply with the district medication policy of proper labeling and expiration.
8. Inform the school of any changes in the child's life threatening food allergy status.

EXPECTATIONS OF STUDENTS

Each student with a life-threatening allergy shall be expected to:

1. Use proper hand washing before and after eating and throughout the school day.
2. Avoid sharing or trading of foods or eating utensils with others. Take responsibility for avoiding food allergens.
3. Not eat anything with unknown ingredients or known to contain an allergen.
4. Avoid putting anything in mouth such as writing utensils, fingers, or other foreign object.
5. Be proactive in the care and management of their food allergies and reactions based on their developmental level.
6. Learn to recognize personal symptoms.
7. Notify an adult immediately if they eat something they believe may contain the food to which they are allergic.

8. Notify an adult if they are being picked on or threatened by other students as it relates to their food allergy.
9. Know the overall individual health care plan for accommodations and understand the responsibilities of the plan.

RESPONSIBILITIES OF SUPERINTENDENT

The Superintendent shall:

1. Follow all applicable federal laws, including ADA, Section 504, and FERPA, as well as all state laws and district policies/guidelines that may apply.
2. Provide the appropriate allergy forms for the parent and explain that the required forms must be returned and approved by the school nurse prior to the child attending school.
3. Meet with parents and listen to their needs and concerns.
4. Assure individual health care plans are in place for students with life threatening food based allergy in consultation with the nursing staff, student's parent(s)/guardian(s), and physician (if necessary).
5. Ensure district-wide mandatory in-service training and education on reducing life threatening allergy risks, recognizing food allergy symptoms, and emergency procedures for appropriate staff including, but not limited to the following topics:
 - a description/definition of severe allergies and a discussion of the most common foods causing allergic reactions
 - the signs and symptoms of anaphylaxis
 - the correct use of Epinephrine
 - specific steps to follow in the event of an emergency
 - parent/staff severe allergy educational meetings may be scheduled, as medical personnel are available.
6. Ensure the individual health care plan for accommodations are available in the nurse's office and a student's homeroom at the elementary level and in the nurse's office at the middle school.
7. Ensure that information is in an organized, prominent and accessible format for a substitute teacher with the universal symbol displayed for ease of access. A bright colored label will be on the outside of sub folders (MEDICAL ALERT).
8. Familiarize teachers with the individual health care plan for accommodations of their students and any other staff member who has contact with student on a need-to-know basis.

9. Develop, instruct and reinforce with facilities personnel cleaning protocol to ensure that the threat of allergens is minimized.
10. Post the school's emergency protocol on life threatening allergies in handbooks.
11. Notify staff of the locations of Epinephrine in the school.
12. Instruct staff to call 911 in all instances of Epinephrine administration.

RESPONSIBILITIES OF SCHOOL HEALTH PROFESSIONALS

The nursing staff is the primary coordinator of each student's life threatening allergy plan.

Each district nurse will have the following responsibilities:

1. Meet with parent/guardian(s) of a student with a life-threatening allergy to develop an individual health care plan for accommodations for the student.
2. Maintain updated individual health care plan for accommodations in the health office and in the classroom when appropriate. The emergency action plans will also travel with the Epinephrine on school sponsored field trips.
3. Assist the principal in providing information about students with life threatening allergies to staff where there is a need to know.
4. In conjunction with the principal, provide yearly in-service training and education for staff regarding life threatening allergies, symptoms, risk reduction procedures and emergency procedures including demonstration of how to use Epinephrine. The nursing staff shall retain documentation of those personnel who have received training on a yearly basis.
5. Familiarize teachers/substitutes with the individual health care plan for accommodations of their students and, on a need-to-know basis, any other staff members who have contact with student.
6. Assure a contingency plan will be in place in the event nursing staff is not in the building utilizing trained and identified back-up personnel.
7. School personnel will not knowingly allow food products that are identified as containing food allergen or their derivatives or manufactured in a facility or on equipment that processes the allergen in the vicinity of students having life threatening allergies.

RESPONSIBILITIES OF TEACHERS

Each teacher shall have the following responsibilities:

1. Have knowledge of the signs and symptoms of severe allergic reaction as provided in the student's individual health care plan for accommodations, and be aware of and implement the emergency plan if a reaction is suspected.
2. Review the individual health care plan for accommodations with nursing staff and/or parent(s)/guardian(s) of any student in your classroom with life threatening allergies along with relevant staff members.
3. Participate in in-service training about students with life threatening allergies including demonstration on how to use the Epinephrine auto-injector.
4. In collaboration with nursing staff and parent(s)/guardian(s) of the allergic child, establish classroom protocol regarding the management of food in the classroom. This protocol will be communicated by the teacher to the students and parent(s)/guardian(s) of the affected class.
5. Efforts will be made to eliminate the use of food in curricular activities by using replacement activities or materials. No food products will be utilized for curricular activities without prior approval by the Superintendent or designee.
6. Notify parents by written communication of any school related activity that requires the use of food in advance of the project or activity (preK-8).
7. School personnel will not knowingly allow food products that are identified as containing food allergen into the classroom.

RESPONSIBILITIES OF CUSTODIAL SERVICES

Custodians shall, under the direction of the building principal:

1. Use a separate wash bucket and cloth with district-approved cleaning agents solely for the cleaning of allergen-safe zones. This will include disinfecting solution all-purpose soap as effective cleaning solutions.
2. Participate in in-service training on appropriate practices for students with life threatening allergies including demonstration of Epinephrine use.

RESPONSIBILITIES OF PERSONS CONDUCTING AFTER-SCHOOL ACTIVITIES

Staff member(s) conducting after school activities shall have the following responsibilities:

1. Review individual health plans for any student participating in an activity for which they are responsible.
2. Staff member(s) conducting after school activities will participate in in-service training on appropriate practices for students with life threatening allergies including demonstration of Epinephrine use at least annually. The training will be documented and kept on file.

RESPONSIBILITIES ON FIELD TRIPS

The school shall have the following responsibilities when a student with life threatening food allergy attends field trips:

1. On field trips, consideration will be given for avoiding food allergen exposure, and parental attendance is encouraged.
2. Meals of children with food allergies should be stored separately to minimize cross-contamination.
3. An in-serviced trained district employee such as the classroom teacher will accompany the class on the field trip and will maintain each applicable student's Epinephrine and will follow the child's Allergy Action Plan/IHCP.
4. Copies of student's Allergy Action Plan will be carried on all field trips.
5. Staff will call 911 in all instances of Epinephrine use. Parent(s)/legal guardian(s) will be notified.
6. When middle school students are going on a field trip or service project, they may go to a restaurant. In advance of the trip, a menu is provided to students with allergies and parents have the option of sending a lunch or a substitute menu/lunch will be available for that student. All parents must sign a permission form to go to restaurants ahead of time.

GUIDELINES FOR CONCESSION STANDS OUTSIDE OF THE SCHOOL DAY

The following guidelines apply for any sales:

1. Food sales would be limited to prepackaged foods, **unless parents are notified in advance.**
2. ~~If any non prepackaged food items are sold, parents must be notified in advance.~~
3. Food consumption ~~would~~ **should** be limited to identified areas of the building, with appropriate cleaning items available. Suggested areas would be the lobby of the north gym and APR (**cafeteria**).
4. **Nurse will check pre-packaged food labels so as not to contain peanuts or tree nuts.**

GUIDELINES FOR SCHOOL SPONSORED SPECIAL EVENTS

Extra Curricular

Foods used in activities connected to extra-curricular activities (cooking club) will not contain a life-threatening allergen. Parents will be notified prior to the activity of ingredients to be used.

GUIDELINES FOR OUTSIDE FOOD SERVICE PROVIDER

1. Outside providers will be made aware of this policy.
2. It is required they must provide in-service to food service employees regarding safe food handling practices to avoid cross contamination with potential food allergens.

RESOURCES

Allergy, Asthma Information Association of Canada (AAIA)

American Academy of Allergy, Asthma and Immunology. (AAAAI). <http://www.aaaai.org>

Asthma & Allergy Foundation of America. <http://www.aafa.org>

Food Allergy and Anaphylaxis Network (FAAN). Their phone number is 800-929-4040, and the Web address is: www.foodallergy.org

Food & Drug Administration's Website

Food Anaphylaxis Education's Website

National Association of School Nurses. <http://www.nasn.org>

Students

Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of Ann Marie's Law listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code Section 5/2-3.163(c)(2)-(7). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements 105 ILCS 5.2-3.139 and 105 ILCS 5/27-7 (requiring education for students to develop a sound mind and a healthy body).
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide.
 - ~~a. For students in grades 7 through 12, implementation shall incorporate the training required by 105 ILCS 5/10-22.39 for school guidance counselors, teachers, school social workers, and other school personnel who work with students to identify the warning signs of suicidal behavior in adolescents and teens along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide.~~
 - ~~b. For all students, implementation shall incorporate Illinois State Board of Education (ISBE) recommended guidelines and educational materials for staff training and professional development, along with ISBE recommended resources for students containing age appropriate educational materials on youth suicide and awareness, if available pursuant to Ann Marie's Law on ISBE's website.~~
 - c. The training required by 105 ILCS 5/10-22.39 for licensed school personnel and administrators who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - d. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.

3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide. Implementation will incorporate paragraph number 2, above, along with:
 - a. Board policy 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);

- b. Board policy 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services.
 - c. Board policy 7:250, *Student Support Services*, implementing the Children's Mental Health Act of 2003, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
 - d. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to Ann Marie's Law.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
6. A process to incorporate ISBE-recommend resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Monitoring

The Board will review and update this policy pursuant to Ann Marie's Law and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Children's Mental Health Act of 2003, 405 ILCS 49/, Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Individuals with Disabilities Education Act, 42 U.S.C. §12101 et seq.

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not

replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.: 105 ILCS 5/2-3.163, 5/14-1.01 et seq., 5/14-7.02, and 5/14-7.02b.
745 ILCS 10/.

ADOPTED: September 21, 2016

REVISED:

Students

Extracurricular Athletics

Student participation in school-sponsored extracurricular athletic activities is contingent upon the following:

1. The student must meet the academic criteria set forth in the Parent/Student Handbook.
2. The parent(s)/guardian(s) must provide written permission for the student's participation, giving the District full waiver of responsibility of the risks involved.
3. The student must present a certificate of physical fitness issued by a licensed physician, an advanced practice nurse, or a physician assistant who assures that the student's health status allows for active athletic participation.
4. **The student must agree to follow all conduct rules and the coaches' instructions.**

The Superintendent or designee shall maintain the necessary records to ensure student compliance with this policy.

LEGAL REF.: 105 ILCS 5/10-20.30, **5/10-20.54, 5/22-80, and 25/2.**
23 Ill.Admin.Code §1.530(b).

ADOPTED: February 20, 2008

REVISED:

Community Relations

Distribution of Publications

~~Non-school related organizations may ask the Superintendent for permission to display posters in the area reserved for community posters, or to have flyers distributed to students. In order to be approved, the posters and/or flyers subject to a request must:~~

- ~~▪ Pertain to nonprofit activities and events open to the public that directly involve district students which have the specific purpose of furthering the academic and/or social development of Pleasantdale students; and~~
- ~~▪ have the sponsoring organization's name prominently displayed~~

Advertising and Distributing Materials in Schools Provided by Non-School Related Entities

No material or literature shall be posted or distributed that would: (1) disrupt the educational process, (2) violate the rights or invade the privacy of others, (3) infringe on a trademark or copyright, or (4) be defamatory, obscene, vulgar, or indecent. No material, literature, or advertisement shall be posted or distributed without advance approval as described in this policy.

Community, Educational, Charitable, or Recreational Organizations

Community, educational, charitable, recreational, or similar groups may, under procedures established by the Superintendent, advertise events pertinent to students' interests or involvement. All advertisements must (1) be student-oriented, (2) prominently display the sponsoring organization's name, and (3) be approved in advance by the Superintendent or designee. The District reserves the right to decide where and when any advertisement or flyer is distributed, displayed, or posted.

All community posters and flyers subject to a request must prominently display a disclaimer that states: "District 107 neither endorses nor sponsors the organization or activity represented in this material. The distribution or display of this material is provided as a community service."

~~Once permission is granted, the organization must arrange to have copies delivered to the school. Distribution of material under this policy will be done by the classroom teacher without discussion.~~

~~No material or literature shall be posted or distributed that would (1) disrupt the educational process, (2) violate the rights or invade the privacy of others, (3) infringe on a trademark or copyright, or (4) be defamatory, obscene, vulgar, or indecent.~~

~~No commercial publications shall be posted or distributed unless their purpose is to further a school activity, such as class pictures or school sportswear. No information from candidates for non-student elective office shall be posted or distributed to students in the school or on school property.~~

No individual or entity may advertise or promote its interests by using the names, logos, or pictures of the School District, any District school or facility, staff members, or students.

Material from candidates and political parties will not be accepted for posting or distribution, except when used as part of the curriculum.

LEGAL REF.: Lamb's Chapel v. Center Moriches Union Free Sch. Dist., 508 U.S. 384 (1993).
Berger v. Rensselaer Central Sch. Corp., 982 F.2d 1160 (7th Cir. 1993), *cert. denied*, 113 S.Ct. 2344 (1993).
Sherman v. Community Consolidated Sch. Dist. 21, 8 F.3d 1160 (7th Cir. 1993), *cert. denied*, 8 F.3d 1160 (1994).
Hedges v. Wauconda Community Unit Sch. Dist. No. 118, 9 F.3d 1295 (7th Cir. 1993).
Victory Through Jesus Sports Ministry v. Lee's Summit R-7 Sch. Dist., 640 F.3d 329 (8th Cir. 2011), *cert. denied*, 565 U.S. 1036 (2011).
DiLoreto v. Downey Unified Sch. Dist., 196 F.3d 958 (9th Cir. 1999).

ADOPTED: November 14, 2007

REVISED: January 18, 2012



Update Information LIBRARY

Preparing all students for success with future ready facilities



We have a responsibility to prepare our students for an ever changing world. The world of work is evolving, and the jobs of the future will require problem solving over rote knowledge. We must provide a learning environment that excites and engages students and supports modern learning.

Superintendent of Schools
Dr. Dave Palzet

Board of Education
Mark Mirabile – President
Kristin Violante – VP
Mary Lenzen – Secretary
Jon Buralli
Vipul Dedhia
David Negron
Michael Rak

Realizing Our Strategic Vision

In 2016 the district adopted a Strategic Blueprint that set us on a course of sustained improvement. To realize our vision of creating a community of inspired learners, our plan seeks to improve our district in three categories: Building Learning Capacity, Building Human Capital, and Building Learning Environments. Updated learning spaces falls under the Building Learning Environments goal. In the fall, a task force was convened to develop a plan for updated libraries in both schools. The committee identified four components of modern school libraries.

Modern Libraries Are Flexible...

School libraries need to host multiple activities at the same time. Spaces should allow for whole class as well as small group activities simultaneously. Furniture should be flexible and allow for multiple arrangements based on activities. Likewise, furniture should nest for easy storage to allow for large group activities. Our libraries will be able to seat 100 students comfortably.

Modern Libraries Are Welcoming...

We want our libraries to be places where students feel comfortable and connected. The library is an extension of the classroom and

should be a space students choose to go. The proposed libraries include a variety of seating including traditional tables, high seating, and soft seating spaces. Additionally, these spaces include kid friendly spaces like reading caves and theater seating.

Modern Libraries Are Productive...

Collaboration is a 21st Century skill that will serve our students well. As such, our libraries will be set up to facilitate collaboration between students and staff. Small group work rooms, video production areas, and moveable furniture all contribute to a collaborative environment. Likewise, spaces within the library will have the technology students need to do their work including monitors, sound systems, and Wi-Fi.

Modern Libraries Are the Learning Hub of the School...

Our libraries need to support the work taking place in the classroom. This goes beyond pulling materials for research and providing a quiet study area. Our libraries will be spaces where students present and perform, create and collaborate, and experiment and evaluate. The library is a space that can benefit every child in both schools on a daily basis.



The Board of Education, as stewards of the community and in performing its responsibility of acting in trust for the best interest of the community, believes this project is vital to making sure our students are being provided the best preparation for their success while simultaneously keeping the best interest of our community in mind. Through our Strategic Blueprint we are working to incorporate best educational practices as well as a modern learning environment, and this project helps make this a reality.



Mark Miriable
President PSD 107
Board of Education



Financially Responsible Funding

District	2017 Tax Rate	2016 Tax Rate
Pleasantdale 107	2.125	2.535
Western Springs 101	2.742	3.293
LaGrange 102	3.714	4.436
Lyons 103	5.062	5.796
LaGrange Hodgkins 105	3.359	3.75
LaGrange Highlands 106	2.993	3.61

All too often, funding for improvement projects fall on taxpayers through increased tax rates. The Board of Education directed the administration complete these projects without impacting our community's tax bills. The project will be funded through utilizing existing bonds and the district's cash reserves. **This funding method does not require the district to go to referendum, and it does not raise the tax rate for our community.**

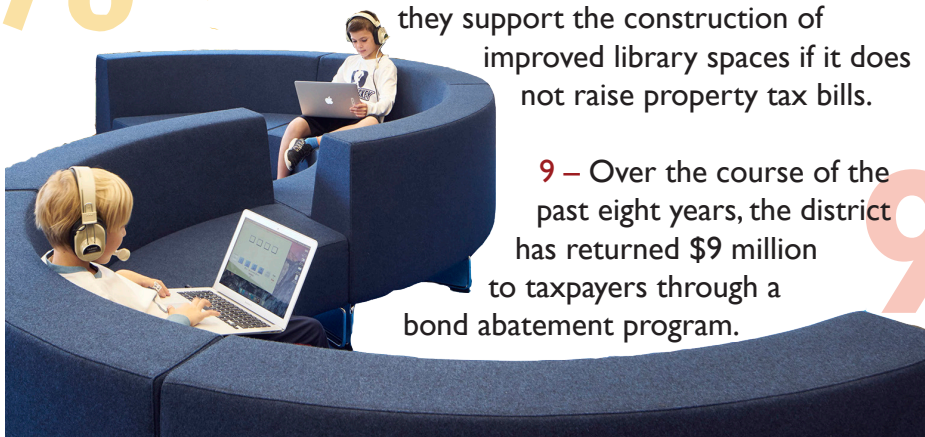
By The Numbers:

10 – The number of years since the last construction project in the district. At that time the district added a large gym to the middle school and preschool classrooms to the elementary school.

4 – The district has received Financial Recognition or a 4 ranking from the state of Illinois for the past 15 years. This is the best rating available and shows the Board has been good stewards of the taxpayers' dollars.

78% – The percentage of respondents who said, "yes" they support the construction of improved library spaces if it does not raise property tax bills.

9 – Over the course of the past eight years, the district has returned \$9 million to taxpayers through a bond abatement program.



Pleasantdale has an excellent track record of sound fiscal management and a great financial story to tell our community. Over the last eight years, the district has refunded over \$9 million back to taxpayers through a bond abatement. Additionally, the district boasts the lowest tax rate of all the Lyons Township High School associate districts. Finally, the district holds 78% reserves further proving our ability to save and spend wisely. Excellent outcomes combined with great financial management make Pleasantdale a great value for the dollar.

Capital improvements in schools are also proven to benefit communities through increased home values. When asked why new families choose our district, the number one answer given is, "the schools." It is a well known fact that when schools engage in improved facilities often the market takes notice. In our community home values continue to rise; it is our hope to contribute to that improvement.

Designing Our Future: A Collaborative Process

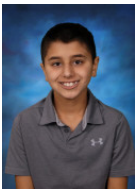
A task force made up of parents, teachers, students, and administrators took on the the task of investigating modern library spaces and recommending a design that was the best fit for our district. The group began by learning about how school libraries have evolved and then identified our belief statements about how our libraries should be designed. The committee agreed that updated library spaces needed to be flexible in design, inspiring to students, enhance the classroom experience, and include BOOKS.

To that end, the library at the elementary school will nearly double in space

and will provide our teachers the opportunity to use the library as a second teaching space. At the middle school the space will be opened up and both the technology lab and existing library will be available for student use. Spaces at both schools will provide better flow, and our library staff will be better able to supervise students. Our updated libraries will include small, medium, and large group spaces and will allow students to interact with technology in new ways. Each school library will include presentation spaces and allow for unique displays of student artwork and projects. The spaces will seat 100 students, so author visits and

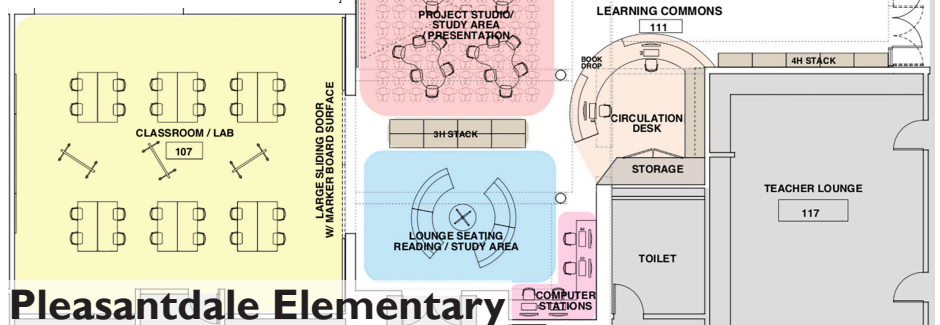
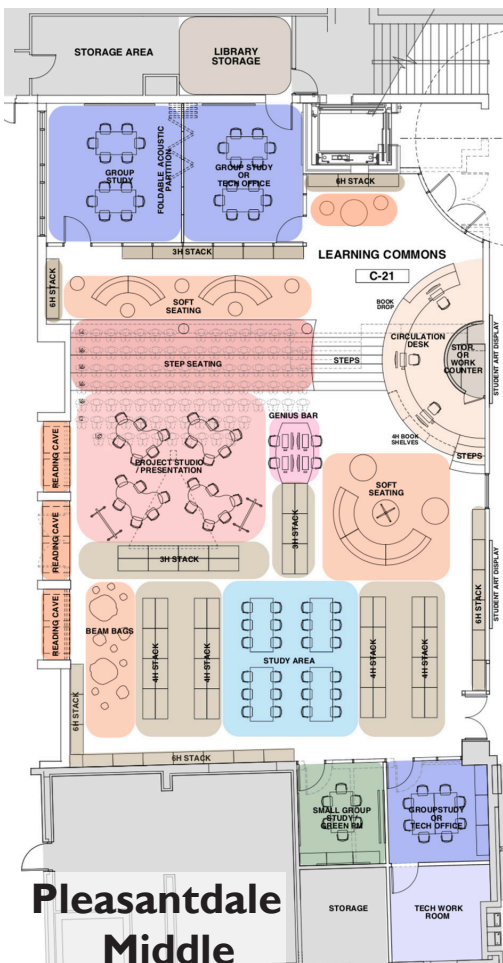
grade level activities can take place in this comfortable space.

This project is an evolution of the work that has been taking place in the district over the past several years. As we put a device in nearly every student's hands, we sought to develop spaces that supported that work. With that said, the task force recognized the fact that there is no replacement for physical books, so ensuring our collection of stacks was maintained was a top priority. As our architects designed our libraries they ensured that we had space for even more volumes in our elementary school library for our emerging readers.



"I really liked to help design the new libraries. The new library will let us be able to do so much more. I know kids will want to spend a lot of time in this space."

– Salvatore Imbarrato,
L!BRARY 2.0 Task Force Member and Student



Pleasantdale Elementary



Mandy Davis
Parent and L!BRARY 2.0
Task Force Member

The L!BRARY 2.0 Task Force was able to design spaces that are just the right fit for our district. The administration and district architects took the input of the Task Force seriously and made changes to ensure our libraries are a good fit for today's classes of kids and beyond. The process was participatory and will establish spaces that provide our kids with the experiences they need to be successful in elementary school and well beyond.



Mission:
To create a community
of inspired learners.

NON-PROFIT ORG
US POSTAGE PAID
CROWN POINT
IN 46307
PERMIT #473

7450 S.Wolf Road
Burr Ridge, IL 60527
708-784-2013
www.d107.org

RETURN SERVICE REQUESTED

Pleasantdale Elementary School
8100 School Street
LaGrange, IL 60525
708-246-4700

Pleasantdale Middle School
7450 South Wolf Road
Burr Ridge, IL 60527
708-246-3210

Pleasantdale District 107

Superintendent
Dr. Dave Palzet

Board of Education
Mark Mirabile – *President*
Kristin Violante – *Vice-President*
Mary Lenzen – *Secretary*
Jon Buralli
Vipul Dedhia
David Negron
Michael Rak



INVITATION



Library Fast Facts

- Increase usable space within both school libraries
- Funded without impacting property tax bills
- Spaces designed with input from parents, staff, and students
- Construction could begin on the last day of school this year
- Supports our community created Strategic Blueprint
- Proposed cost of \$1.3 million
- Funded through existing bonds and reserves
- Construction could begin at the end of the school year and be completed by mid October

More questions? Learn more about our proposed library project.
Join us for our town hall meeting or email Superintendent Dave Palzet at dpalzet@d107.org.

Thursday, January 24 at 6:30 PM
Pleasantdale Middle School Library

Town Hall
Meeting

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

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

We have audited the financial statements of Pleasantdale School District 107 (“the District”) as of and for the year ended June 30, 2018, and have issued our report thereon dated January 8, 2019. 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 May 8, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in 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 control deficiencies and other matters noted during our audit in a separate letter to you dated January 8, 2019.

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

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application, except as noted below during the fiscal year ended June 30, 2018. 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. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, was 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.

The adoption of GASB Statement No. 75 required a restatement of net position, other postemployment benefit liabilities and deferred outflows of resources related to other postemployment benefits, which is addressed in an emphasis of a matter paragraph in our report. Our opinion is not modified as a result of this issue.

Significant Accounting Policies which will be Applicable in Future Years

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.

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

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

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. 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.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, issued April 2018, will be effective for the District beginning with its year ending June 30, 2020. The objective of this Statement is to improve information that is disclosed in the notes of government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, issued June 2018, will be effective for the District beginning with its year ending June 30, 2021. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simply accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61*, issued August 2018, will be effective for the District beginning with its year ending June 30, 2020. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

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 and other postemployment benefit liabilities. Included in the notes to the financial statements are the methodologies used by management to determine the estimates.

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

Significant Accounting Estimates (Continued)

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.

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), and other postemployment benefit (OPEB) liabilities.

Significant Difficulties Encountered During the Audit

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

We did encounter issues related to implementation of GASB Statement No. 75, specifically related to THIS, which were not a fault of management. It was discovered during the audit that the State of Illinois Department of Central Management Services THIS Report on the Allocation of Other Post Employment Benefit Amounts contained errors. As a result, the initial report relied upon by all school districts in the State was recalled in October 2018 and a revised report was made available in late November 2018. The reissue of the report caused delays in completion of fieldwork as well as significant modifications and re-work of audit working papers and the District's financial statements.

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 January 8, 2019.

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 Members of the Board of Education and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
January 8, 2019

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 financial statements of Pleasantdale School District 107 (the "District") as of and for the year ended June 30, 2018, 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.

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

Capitalization of Capital Asset Additions

The District excluded \$43,356 of costs related to the LED lighting project from 2018 capital asset additions. The District prepared its additions listing during the year based on net capital outlay, resulting in the value of the assets being understated. We recommend that the District completes a check of the capital asset additions based on capital outlay expenditures for the year, to ensure the value of capital assets is being tracked and reported properly.

Student Activity Accounts

Negative Account Balances

The Middle School has one account with a negative student activity balance and the Elementary School has two accounts with negative balances. We recommend that the District transfer amounts from a general purpose student activity account to ensure the accounts maintain positive balances.

Bank Reconciliations

The Middle School student activity account bank reconciliation excluded a RevTrak deposit which was deposited before year end but cleared the bank in the following fiscal year. We recommend the District includes any deposits in transit in the bank reconciliations to ensure that cash balances are correct at fiscal year end.

Authorization of Transactions

We identified three transactions that did not have the proper written authorization on the check request form due to missing signatures. We recommend that the District continue to adhere to its policies that require applicable written authorizations for all student activity transactions.

Miscoding of Deposits

We identified transactions that were being miscoded as RevTrak deposits instead of Yearbook deposits for the student activity funds at the Elementary School. We recommend the District looks at the amounts recorded in the RevTrak account and properly document where the amounts should be deposited before making the deposit to an improper account.

IMRF Shared Username and Password

There is a shared username and password for access to the IMRF website amongst two employees. In order to enhance security over access to the IMRF website, we recommend the District should set up separate accounts for authorized employees with unique usernames and passwords.

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.

Taxes Paid on P-Card Purchases

Three instances were identified in which sales taxes were paid on P-Card purchases. As the District is a tax exempt entity, applicable purchases should be exempt from sales tax. For one of the transactions, a refund was provided. We recommend the District continue to inform activity sponsors and P-Card holders that they should present evidence of tax-exempt status at the time of purchase to avoid paying sales tax.

Technology and Data Security Risk Assessment and Management

Technology continues to transform business. But 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 consider the following (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 Company 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
January 8, 2019

Pleasantdale School District 107
Burr Ridge, Illinois

Annual Financial Report

Year Ended June 30, 2018

Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2018

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Pleasantdale School District 107
ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2018

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MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasantdale School District 107 (the District), as of and for the year ended June 30, 2018, 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, 2018, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note N to the financial statements, deferred outflows, long-term liabilities, and net position as of July 1, 2017 have been restated as a result of an adjustment due to the implementation of the Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, the Illinois Municipal Retirement Fund and Teachers' Retirement System of the State of Illinois pension data on pages 66 through 72, the other postemployment benefits data on pages 73 through 74, budgetary comparison schedules and notes to the required supplementary information on pages 75 through 95 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Other Information

Our audit, for the year ended June 30, 2018, 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.

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, 2018 has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2018 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, 2018 is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2018.

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, 2017 (not presented herein), and have issued our report thereon dated November 13, 2017, 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, 2017 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 2017 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 2017 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, 2017.

Other Information (Continued)

The Other Supplementary Information, as listed in the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2019 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.



Certified Public Accountants

Deerfield, Illinois
January 8, 2019

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2018

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, 2018. 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 decreased by \$963,418. This represents a 5.7% decrease from 2017.
- > General revenues accounted for \$13.8 in revenue or 67% of all revenues in fiscal year 2018. Program specific revenues in the form of charges for services and fees and grants accounted for \$6.8 or 33% of total revenues of \$20.6.
- > The District incurred \$19.6 in expenses related to government activities in fiscal year 2018. However, only \$6.8 of these expenses were offset by program specific charges and grants.
- > The beginning net position was significantly impacted by the District's implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. The implementation of this new financial reporting standard entailed the recognition of postemployment benefit liabilities totaling \$7.45 million and deferred outflows of resources of \$57 thousand, as of June 30, 2017. These items pertain to the District's liability for providing postemployment health care and life insurance (OPEB) benefits for retired employees, including the District's proportional share of the Teachers Health Insurance Security Fund (THIS). For more detailed information, see Note N in the footnotes to the financial statements.

Overview of the Financial Statements

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

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

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

Government-wide financial statements

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

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

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

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2018

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

Fund financial statements

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

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

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

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

The 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, 2018

Government-Wide Financial Analysis

The District's combined net position was lower on June 30, 2018, than it was the year before, decreasing 24% to \$18.5.

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

	<u>2017 *</u>	<u>2018</u>
Assets:		
Current and other assets	\$ 20.5	\$ 20.9
Capital Assets	<u>16.3</u>	<u>16.4</u>
Total assets	<u>36.8</u>	<u>37.2</u>
Deferred outflows:		
Related to pensions	0.5	0.5
Related to other post-employment benefits	<u>-</u>	<u>0.6</u>
Total deferred outflows	<u>0.5</u>	<u>1.1</u>
Liabilities:		
Current liabilities	0.3	0.3
Long-term debt outstanding	<u>6.7</u>	<u>12.3</u>
Total liabilities	<u>7.0</u>	<u>12.6</u>
Deferred inflows:		
Property tax levied for a future period	6.0	6.5
Related to pensions	0.1	0.5
Related to other post-employment benefits	<u>-</u>	<u>0.9</u>
Total deferred inflows	<u>6.1</u>	<u>7.9</u>
Net position:		
Net investment in capital assets	11.7	13.2
Restricted	6.5	6.6
Unrestricted	<u>6.0</u>	<u>-2.0</u>
Total net position	<u>\$ 24.2</u>	<u>\$ 17.8</u>

* Amount presented as originally reported and not restated due to the implementation of GASB Statement No. 75.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2018

Revenues in the governmental activities of the District of \$20.6 million exceeded expenditures by \$1.0 million.

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

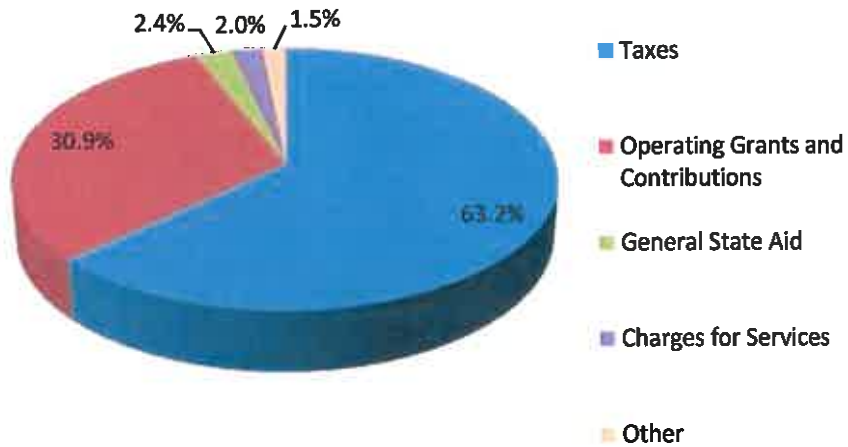
	<u>2017</u> *	<u>2018</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.3	\$ 0.4
Operating grants and contributions	5.4	6.4
<i>General revenues:</i>		
Taxes	14.4	13.0
General state aid	0.2	0.5
Other	0.3	0.3
Total revenues	<u>20.6</u>	<u>20.6</u>
Expenses:		
Instruction	12.8	14.6
Support services	5.0	4.8
Other	0.3	0.2
Total expenses	<u>18.1</u>	<u>19.6</u>
Increase in net position	2.5	1.0
Beginning net position (as restated, see Note N)	<u>21.7</u>	<u>16.8</u>
Ending net position	<u>\$ 24.2</u>	<u>\$ 17.8</u>

* Amount presented as originally reported and not restated due to the implementation of GASB Statement No. 75.

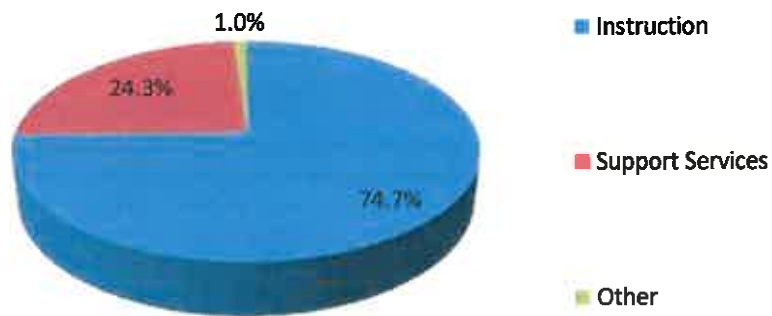
Property taxes accounted for the largest portion of the District's revenues, contributing 60.9%. The remainder of revenues came from personal property replacement taxes, state and federal grants, and other sources. The total cost of all the District's programs was \$19.6, mainly related to instruction and support services.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2018

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, 2018

Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$14.2 million at June 30, 2017 to \$14.0 million at June 30, 2018.

General Fund Budgetary Highlights

The District budgeted for the General Fund's fund balance to decrease by \$0.52 million. The General Fund balance actually decreased by \$0.22 million.

Capital Assets and Debt Administration

Capital assets

By the end of 2018, the District had compiled a total investment of \$16.4 million (\$15.8 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
Capital Assets (net of depreciation)
(in millions of dollars)

	<u>2017</u>	<u>2018</u>
Land	\$ 0.4	\$ 0.5
Land improvements	0.2	0.2
Building improvements	0.4	0.7
Equipment	0.2	0.1
Buildings	<u>15.1</u>	<u>14.9</u>
Total	<u>\$ 16.3</u>	<u>\$ 16.4</u>

Long-term debt

The District retired \$1.66 of bonds in 2018. At the end of fiscal 2018, the District had a debt margin of \$43.7, of which \$40.4 is fully available. More detailed information on long-term debt can be found in Note F of the basic financial statements.

Table 4
Outstanding Long-Term Debt
(in millions of dollars)

	<u>2017 *</u>	<u>2018</u>
General obligation bonds	\$ 5.2	\$ 3.4
Other long term liabilities	<u>9.0</u>	<u>8.8</u>
Total	<u>\$ 14.2</u>	<u>\$ 12.2</u>

* Presented as restated due to the implementation of GASB Statement No. 75.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2018

Factors Bearing on the District's Future

Consistent with West Cook County, Pleasantdale School District 107's EAV increased by 23.5% in 2017 after an increase of 4.3% in 2016. This large increase is due to it being a triennial year for reassessments. The National Consumer Price Index for tax year 2017 is 2.1% and the CPI for tax year 2018 will again 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 increased from 767 students in grades K-8 at the end of 2017-2018 to 778 students at the beginning of the 2018-2019 school year. According to demographic projections, enrollments are expected to remain relatively flat.

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:

Frank Adams
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, 2018

ASSETS	
Cash and investments	\$ 14,143,311
Receivables (net of allowance for uncollectibles):	
Property taxes	6,553,110
Replacement taxes	77,122
Intergovernmental	100,202
Capital assets:	
Land	399,498
Construction in progress	129,708
Depreciable buildings, property, and equipment, net	<u>15,841,701</u>
Total assets	<u>37,244,652</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflows related to pensions	495,887
Deferred outflows related to other postemployment benefits	<u>613,443</u>
Total deferred outflows	<u>1,109,330</u>
LIABILITIES	
Accounts payable	230,602
Payroll deductions payable	12,474
Unearned revenue	77,176
Interest payable	7,688
Long-term liabilities:	
Due within one year	1,830,000
Due after one year	<u>10,419,553</u>
Total liabilities	<u>12,577,493</u>
DEFERRED INFLOW OF RESOURCES	
Property taxes levied for a future period	6,520,319
Deferred inflows related to pensions	531,907
Deferred inflows related to other post employment benefits	<u>919,188</u>
Total deferred inflows	<u>7,971,414</u>
NET POSITION	
Net investment in capital assets	13,185,684
Restricted For:	
Operations and maintenance	4,270,763
Debt service	953,234
Student transportation	690,901
Retirement benefits	381,720
Fire prevention and safety	288,973
Tort immunity	47,871
Unrestricted	<u>(2,014,071)</u>
Total net position	<u>\$ 17,805,075</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2018

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	\$ 5,281,916	\$ 364,229	\$ 51,334	\$ (4,866,353)
Special programs	2,469,262	-	60,447	(2,408,815)
Other instructional programs	1,019,424	50,561	72	(968,791)
State retirement contributions	5,878,088	-	5,878,088	-
Support services:				
Pupils	285,409	-	-	(285,409)
Instructional staff	1,210,324	-	33,139	(1,177,185)
General administration	477,148	-	-	(477,148)
School administration	761,349	-	-	(761,349)
Business	442,234	-	43,716	(398,518)
Transportation	683,637	-	281,093	(402,544)
Operations and maintenance	899,481	3,200	-	(896,281)
Nonprogrammed charges - excluding special education	136,852	-	-	(136,852)
Interest and fees	66,276	-	-	(66,276)
Total governmental activities	\$ 19,611,400	\$ 417,990	\$ 6,347,889	(12,845,521)
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				8,820,752
Real estate taxes, levied for specific purposes				2,611,568
Real estate taxes, levied for debt service				1,107,175
Personal property replacement taxes				452,633
State aid-formula grants				502,039
Investment earnings				225,456
Miscellaneous				89,316
Total general revenues				13,808,939
Change in net position				963,418
Net position, beginning of year (as restated, see Note N)				16,841,657
Net position, end of year				\$ 17,805,075

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

Governmental Funds

BALANCE SHEET

June 30, 2018

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 7,505,135	\$ 4,461,286	\$ 626,259	\$ 303,732
Receivables (net of allowance for uncollectibles):				
Property taxes	4,637,214	807,518	336,517	173,038
Replacement taxes	-	-	-	77,122
Intergovernmental	<u>29,027</u>	<u>-</u>	<u>71,175</u>	<u>-</u>
Total assets	<u>\$ 12,171,376</u>	<u>\$ 5,268,804</u>	<u>\$ 1,033,951</u>	<u>\$ 553,892</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 27,821	\$ 194,564	\$ 8,217	\$ -
Payroll deductions payable	12,474	-	-	-
Unearned revenue	<u>77,176</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>117,471</u>	<u>194,564</u>	<u>8,217</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	<u>4,614,010</u>	<u>803,477</u>	<u>334,833</u>	<u>172,172</u>
Total deferred inflows	<u>4,614,010</u>	<u>803,477</u>	<u>334,833</u>	<u>172,172</u>
FUND BALANCES				
Restricted	47,871	4,270,763	690,901	381,720
Unassigned	<u>7,392,024</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>7,439,895</u>	<u>4,270,763</u>	<u>690,901</u>	<u>381,720</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 12,171,376</u>	<u>\$ 5,268,804</u>	<u>\$ 1,033,951</u>	<u>\$ 553,892</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 957,926	\$ 288,973	\$ 14,143,311
598,823	-	6,553,110
-	-	77,122
-	-	100,202
<u>\$ 1,556,749</u>	<u>\$ 288,973</u>	<u>\$ 20,873,745</u>
\$ -	\$ -	\$ 230,602
-	-	12,474
-	-	77,176
-	-	320,252
<u>595,827</u>	<u>-</u>	<u>6,520,319</u>
<u>595,827</u>	<u>-</u>	<u>6,520,319</u>
960,922	288,973	6,641,150
-	-	7,392,024
<u>960,922</u>	<u>288,973</u>	<u>14,033,174</u>
<u>\$ 1,556,749</u>	<u>\$ 288,973</u>	<u>\$ 20,873,745</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, 2018

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

Total fund balances - governmental funds	\$	14,033,174
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.		16,370,907
Deferred outflows and inflows of resources related to pensions and other postemployment benefits are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources related to pensions	\$	373,686
Deferred outflows of 2018 employer contributions related to pensions		122,201
Deferred outflows of resources related to other postemployment benefits		553,593
Deferred outflows of 2018 employer contributions related to other postemployment benefits		<u>59,850</u>
		1,109,330
Deferred inflows of resources related to pensions		(531,907)
Deferred inflows of resources related to other postemployment benefits		<u>(919,188)</u>
		(1,451,095)
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.		(7,688)
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>(12,249,553)</u>
Net position of governmental activities	\$	<u><u>17,805,075</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, 2018

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 8,902,196	\$ 1,549,095	\$ 650,855	\$ 330,174
Replacement taxes	374,393	-	-	78,240
State aid	6,415,875	-	281,093	-
Federal aid	152,960	-	-	-
Interest	130,049	61,077	13,264	4,647
Other	484,106	23,200	-	-
Total revenues	<u>16,459,579</u>	<u>1,633,372</u>	<u>945,212</u>	<u>413,061</u>
Expenditures				
Current:				
Instruction:				
Regular programs	4,663,672	-	-	50,727
Special programs	1,787,907	-	-	132,456
Other instructional programs	953,474	-	-	18,297
State retirement contributions	5,878,088	-	-	-
Support services:				
Pupils	263,151	-	-	14,520
Instructional staff	979,058	-	-	28,050
General administration	430,227	-	-	8,747
School administration	674,066	-	-	28,705
Business	365,064	1,085	-	7,888
Transportation	-	-	682,092	3,041
Operations and maintenance	3,360	799,450	-	32,763
Nonprogrammed charges	559,157	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	139,667	459,326	-	-
Total expenditures	<u>16,696,891</u>	<u>1,259,861</u>	<u>682,092</u>	<u>325,194</u>
Excess (deficiency) of revenues over expenditures	<u>(237,312)</u>	<u>373,511</u>	<u>263,120</u>	<u>87,867</u>
Other financing sources (uses)				
Transfers in	13,264	-	-	-
Transfers (out)	-	-	(763,264)	-
Total other financing sources (uses)	<u>13,264</u>	<u>-</u>	<u>(763,264)</u>	<u>-</u>
Net change in fund balance	<u>(224,048)</u>	<u>373,511</u>	<u>(500,144)</u>	<u>87,867</u>
Fund balance, beginning of year	<u>7,663,943</u>	<u>3,897,252</u>	<u>1,191,045</u>	<u>293,853</u>
Fund balance, end of year	<u>\$ 7,439,895</u>	<u>\$ 4,270,763</u>	<u>\$ 690,901</u>	<u>\$ 381,720</u>

The accompanying notes are an integral part of this statement.

Debt Service	Fire Prevention and Safety	Total
\$ 1,107,175	\$ -	\$ 12,539,495
-	-	452,633
-	-	6,696,968
-	-	152,960
12,412	4,007	225,456
-	-	507,306
<u>1,119,587</u>	<u>4,007</u>	<u>20,574,818</u>
-	-	4,714,399
-	-	1,920,363
-	-	971,771
-	-	5,878,088
-	-	277,671
-	-	1,007,108
-	-	438,974
-	-	702,771
-	4,973	379,010
-	-	685,133
-	-	835,573
-	-	559,157
1,665,000	-	1,665,000
115,155	-	115,155
-	-	598,993
<u>1,780,155</u>	<u>4,973</u>	<u>20,749,166</u>
<u>(660,568)</u>	<u>(966)</u>	<u>(174,348)</u>
750,000	-	763,264
-	-	(763,264)
<u>750,000</u>	<u>-</u>	<u>-</u>
89,432	(966)	(174,348)
<u>871,490</u>	<u>289,939</u>	<u>14,207,522</u>
<u>\$ 960,922</u>	<u>\$ 288,973</u>	<u>\$ 14,033,174</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, 2018

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

Net change in fund balances - total governmental funds \$ (174,348)

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. 33,598

Changes in deferred outflows and inflows of resources related to pensions and other postemployment benefits are reported only in the statement of activities:

Deferred outflow and inflows of resources related to IMRF pension (478,621)

Deferred outflow and inflows of resources related to TRS pension 26,273

Deferred outflow and inflows of resources related to THIS OPEB (362,847)

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. 3,449

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. 1,852,930

Change in net position of governmental activities \$ 963,418

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
Agency Fund
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2018

	Student Activity Fund
<hr/>	
ASSETS	
Cash	\$ <u>41,719</u>
LIABILITIES	
Due to student groups	\$ 38,539
Due to employees	<u>3,180</u>
	<u>\$ 41,719</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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. New Accounting Pronouncement

GASB has issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which was implemented by the District during the fiscal year ended June 30, 2018. This Statement established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses on the government-wide financial statements.

Specific changes to the District's financial statements relate to the recognition of an other postemployment benefit (OPEB) liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense. See Note I and Note N for the effects of this restatement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. New Accounting Pronouncement (Continued)

Management has evaluated the effects of this Statement's implementation and determined there is no effect on the District's financial statements for Retiree Health Plan (RHP) as the participation rate of employees taking these benefits is estimated at zero, based on historical experience and current trends.

3. Fund Accounting

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

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

Governmental funds are used to account for the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service fund), and the acquisition or construction of major capital facilities (capital project 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.

4. Government-Wide and Fund Financial Statements

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 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:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds (Continued)

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

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

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

c. Debt Service Fund

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

e. Fiduciary Fund (Continued)

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. They account for activities such as student yearbook, student clubs and council. Convenience accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

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

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

Governmental 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 legal claim to 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. At June 30, 2018, property taxes levied for a future period were reported as unavailable revenue in the governmental funds. At June 30, 2018, the District had unearned revenue of \$77,176.

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

6. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position / fund balance that applies to future periods. At June 30, 2018, the District reported deferred outflows of resources related to pension liabilities and OPEB 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, 2018, the District reported deferred inflows related to property taxes levied for a future period, other postemployment benefits, and pension liabilities.

7. Budgetary Data

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

8. Deposits and Investments

The Illinois Compiled Statutes require the District to utilize the investment services of the Lyons Township School Treasurer (the Treasurer). Investments are stated at fair value. Changes in fair value are included in investment income.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Personal Property Replacement Taxes

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

10. Capital Assets

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

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

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

11. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts and losses on refunding of bonds 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Long-Term Obligations (Continued)

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, whether or not withheld from the actual proceeds received, and losses on refunding are reported as debt service expenditures.

12. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, 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.

13. Restricted Net Position

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

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

14. Fund Balance

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

- a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash, such as prepaid items or inventories.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Fund Balance (Continued)

- 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.

- 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, 2018, 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, 2018 the District had no assigned fund balances.

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

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Pensions and Other Postemployment Benefits

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

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

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

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

General obligation bonds	\$ (3,334,167)
Unamortized bond premiums	(110,223)
Net pension liability - IMRF	(218,936)
Net pension liability - TRS	(903,326)
THIS net other postemployment benefit	<u>(7,682,901)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position of governmental activities	<u>\$ (12,249,553)</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS
(Continued)

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

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

Capital outlay	\$ 422,072
Depreciation expense	<u>(388,474)</u>
Net adjustment to decrease net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	<u>\$ 33,598</u>

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

Principal repayments	
General obligation bonds	\$ 1,665,000
Accretion	(17,554)
Net pension liability - IMRF, net	499,338
Net pension liability - TRS, net	(60,547)
THIS net other postemployment benefit liability	<u>(233,307)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.	<u>\$ 1,852,930</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE C - DEPOSITS AND INVESTMENTS

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

As explained in Note A-8, the Illinois Compiled Statutes require the District to utilize the investment services of the Lyons Township School Treasurer (the Treasurer). As such, the Treasurer is the lawful custodian of these school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The investment policies are established by the Treasurer, as prescribed by the Illinois Compiled Statutes. 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 6.12 years, at June 30, 2018. 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 \$185,015,914. The District's proportionate share of all pooled cash and investments is approximately 7.10%. Further information about investments held at the Treasurer's office is available from the Treasurer's financial statements.

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

2. Cash and Investments in the Custody of the District

Deposits of the student activity and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. At June 30, 2018, the carrying value of the District's Agency Funds and imprest funds were \$44,719, 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, 2018, 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 20, 2017. 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.

Tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE D - PROPERTY TAXES RECEIVABLE (Continued)

The District's annual property tax levy is subject to Property Tax Extension Limitation Act (PTELA), which is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations, and tax increment finance district property becoming eligible for taxation.

The Cook County Assessor is responsible for the assessment of all taxable 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 2.9627 for 2017.

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 2017 tax levy was \$634,073,605.

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 2017 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 are reflected as deferred inflow of resources - property taxes levied for a future period.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

	Balance July 1, 2017	Increases/ Transfers	Decreases/ Transfers	Balance June 30, 2018
Capital assets, not being depreciated				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	48,107	106,875	25,274	129,708
Total capital assets, not being depreciated	<u>447,605</u>	<u>106,875</u>	<u>25,274</u>	<u>529,206</u>
Capital assets, being depreciated				
Buildings	21,256,079	-	-	21,256,079
Building improvements	441,323	319,136	-	760,459
Land improvements	546,311	11,350	-	557,661
Equipment	3,141,999	9,985	1,241	3,150,743
Total capital assets, being depreciated	<u>25,385,712</u>	<u>340,471</u>	<u>1,241</u>	<u>25,724,942</u>
Less accumulated depreciation for:				
Buildings	6,119,541	265,701	-	6,385,242
Building improvements	54,537	38,295	-	92,832
Land improvements	358,686	27,883	-	386,569
Equipment	2,963,244	56,595	1,241	3,018,598
Total accumulated depreciation	<u>9,496,008</u>	<u>388,474</u>	<u>1,241</u>	<u>9,883,241</u>
Total capital assets, being depreciated, net	<u>15,889,704</u>	<u>(48,003)</u>	<u>-</u>	<u>15,841,701</u>
Governmental activities capital assets, net	<u>\$ 16,337,309</u>	<u>\$ 58,872</u>	<u>\$ 25,274</u>	<u>\$ 16,370,907</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE E - CAPITAL ASSETS (Continued)

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

Governmental activities	
General government	
Regular programs	\$ 220,119
Education media	10,021
General administration	19,398
School administration	16,628
Facilities acquisition and construction services	51,220
Operations and maintenance	69,975
Food service	<u>1,113</u>
 Total depreciation from governmental activities	 \$ <u>388,474</u>

NOTE F - LONG-TERM LIABILITIES

The following is the long-term liability activity for the District for the year ended June 30, 2018:

	Balance July 1, 2017 (as restated)	Additions/ Accretion	Reductions	Balance June 30, 2018
Bonds payable:				
General obligation bonds	\$ 4,981,613	\$ 17,554	\$ 1,665,000	\$ 3,334,167
Unamortized premium	<u>173,207</u>	<u>—</u>	<u>62,984</u>	<u>110,223</u>
 Total bonds payable	 <u>5,154,820</u>	 <u>17,554</u>	 <u>1,727,984</u>	 <u>3,444,390</u>
 IMRF net pension liability	 718,274	 896,537	 1,395,875	 218,936
TRS net pension liability	842,779	170,500	109,953	903,326
THIS net other postemployment benefit liability*	<u>7,449,594</u>	<u>1,165,749</u>	<u>932,442</u>	<u>7,682,901</u>
 Total long-term liabilities - governmental activities	 \$ <u>14,165,467</u>	 \$ <u>2,250,340</u>	 \$ <u>4,166,254</u>	 \$ <u>12,249,553</u>

* The beginning balance as of July 1, 2017 is restated due to the implementation of GASB 75 (Note I and Note N).

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE F - LONG-TERM LIABILITIES (Continued)

	<u>Due within one year</u>
General obligation bonds	\$ <u>1,830,000</u>

1. General Obligation Bonds

The summary of activity in bonds payable for the year ended June 30, 2018 is as follows:

	<u>Bonds Payable July 1, 2017</u>	<u>Accretion</u>	<u>Debt Retired</u>	<u>Bonds Payable June 30, 2018</u>
Series 2005 Capital Appreciation Bonds interest at 4.50%, maturing December 1, 2018	\$ 526,613	\$ 17,554	\$ 285,000	\$ 259,167
Series 2016 General Obligation Refunding Bonds interest at 2.00% to 3.00%, maturing December 2, 2019	<u>4,455,000</u>	<u>-</u>	<u>1,380,000</u>	<u>3,075,000</u>
Total	\$ <u>4,981,613</u>	\$ <u>17,554</u>	\$ <u>1,665,000</u>	\$ <u>3,334,167</u>

The amount of bonds payable at June 30, 2018 is as follows:

	<u>Interest Rates</u>	<u>Face Amount</u>	<u>Carrying Amount</u>
Series 2005 Capital Appreciation Bonds	4.50%	\$ 265,000	\$ 259,167
Series 2016 General Obligation Refunding Bonds	2.00% - 3.00%	<u>3,075,000</u>	<u>3,075,000</u>
		<u>\$ 3,340,000</u>	<u>\$ 3,334,167</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE F - LONG-TERM LIABILITIES (Continued)

1. General Obligation Bonds (Continued)

At June 30, 2018, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2019	\$ 1,830,000	\$ 68,775	\$ 1,898,775
2020	1,510,000	22,650	1,532,650
	\$ 3,340,000	\$ 91,425	\$ 3,431,425

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$960,922 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, 2018, the statutory debt limit for the District was \$43,751,079, of which \$40,411,079 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, 2018, \$3,215,000 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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. Complete financial statements for CLIC can be obtained from its Treasurer, 624 Kenilworth, Grayslake, Illinois, 60030.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE G - RISK MANAGEMENT (Continued)

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.

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/financial/cafrs/fy2017; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2017, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2018, 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 \$5,099,748 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, 2018, were \$39,447, and are deferred because they were paid after the June 30, 2017 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 Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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

Contributions (Continued)

Federal and Special Trust Fund Contributions (Continued)

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher. Public Act 98-0674 now requires the two rates to be the same.

For the year ended June 30, 2018, the employer pension contribution was 10.10 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2018, salaries totaling \$40,264 were paid from federal and special trust funds that required employer contributions of \$4,067. These contributions are deferred because they were paid after the June 30, 2017 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, 2018, the District paid \$0 to TRS for employer ERO contributions for retirements that occurred before July 1, 2016.

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, 2018, the District paid \$16,913 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, 2018, 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:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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)

District's proportionate share of the net pension liability	\$	903,326
State's proportionate share of the net pension liability associated with the District		<u>51,818,700</u>
 Total	 \$	 <u><u>52,722,026</u></u>

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward to June 30, 2017. 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, 2017, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2017, the District's proportion was 0.0011823933 percent, which was an increase of 0.0001147202 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$5,183,330 and revenue of \$5,099,748 for support provided by the state. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,811	\$ 417
Changes in assumptions	60,291	25,957
Net difference between projected and actual earnings on pension plan investments	620	-
Changes in proportion and differences between District contributions and proportionate share of contributions	112,394	41,745
 Total deferred amount to be recognized in pension expense in the future period	 183,116	 68,119
 District contributions subsequent to the measurement date	 43,514	 -
 Total	 \$ 226,630	 \$ 68,119

The District reported \$43,514 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, 2019. Other amounts reported as net deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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

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

<u>Year ended June 30,</u>	<u>Net Deferred Outflows of Resources</u>
2019	\$ 9,955
2020	50,982
2021	41,876
2022	10,737
2023	<u>1,447</u>
Total	<u>\$ 114,997</u>

Actuarial Assumptions

The total pension liability in the June 30, 2017 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. The same assumptions were used in the June 30, 2016 actuarial valuation.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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

Actuarial Assumptions (Continued)

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	14.0	10.63
Total	<u>100 %</u>	

Discount Rate

At June 30, 2017, the discount rate used to measure the total pension liability was 7.00 percent, which was a change from the June 30, 2016 rate of 6.83 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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

Discount Rate (Continued)

Based on those assumptions, TRS's fiduciary net position at June 30, 2017 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially-funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were projected to be covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

At June 30, 2016, the discount rate used to measure the total pension liability was 6.83 percent. The discount rate was lower than the actuarially-assumed rate of return on investments that year 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 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Lower 6.00%	Current Discount 7.00%	1% Higher 8.00%
District's proportionate share of the net pension liability	\$ 1,109,855	\$ 903,326	\$ 734,163

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2017 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

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.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

2. **Illinois Municipal Retirement Fund** (Continued)

Employees Covered by Benefit Terms

As of December 31, 2017, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	27
Inactive plan members entitled to but not yet receiving benefits	72
Active plan members	<u>43</u>
Total	<u><u>142</u></u>

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 2017 was 10.83%. For the fiscal year ended June 30, 2018 the District contributed \$140,018 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.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2017. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

2. **Illinois Municipal Retirement Fund** (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation Rate	2.50%
Salary Increases	3.39% to 14.25%
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates, specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, the IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projections scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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, 2018

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	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	1%	2.25%
Total	100%	

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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 3.31%; and the resulting single discount rate is 7.50%.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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, 2017:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 5,293,843	\$ 4,575,569	\$ 718,274
Changes for the year:			
Service cost	\$ 158,773	\$ -	\$ 158,773
Interest on the total pension liability	394,003	-	394,003
Difference between expected and actual experience of the total pension liability	69,033	-	69,033
Changes of assumptions	(170,459)	-	(170,459)
Contributions - Employer	-	141,122	(141,122)
Contributions - Employees	-	58,638	(58,638)
Net Investment Income	-	785,932	(785,932)
Benefit payments, including refunds of employee contributions	(239,724)	(239,724)	-
Other (net transfer)	-	(35,004)	35,004
Net changes	<u>211,626</u>	<u>710,964</u>	<u>(499,338)</u>
Balances at December 31, 2017	\$ 5,505,469	\$ 5,286,533	\$ 218,936

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 (asset) 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%)
Net pension liability (asset)	\$ 883,843	\$ 218,936	\$ (330,598)

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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, 2018 the District recognized pension expense of \$119,302. At June 30, 2018, 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	\$ 43,061	\$ -
Change of assumptions	-	107,327
Net difference between projected and actual earnings on pension plan investments	<u>147,509</u>	<u>356,461</u>
 Total deferred amounts to be recognized in pension expense in future periods	 <u>190,570</u>	 <u>463,788</u>
 <i>Pension contributions made subsequent to the measurement date</i>	 <u>78,687</u>	 <u>-</u>
 Total deferred amounts related to pensions	 <u>\$ 269,257</u>	 <u>\$ 463,788</u>

The District reported \$78,687 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, 2019.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

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 Inflows of Resources</u>
2019	\$ 54,092
2020	46,970
2021	83,040
2022	89,116
2023	-
Thereafter	<u>-</u>
Total	\$ <u>273,218</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	\$ 43,514	\$ 78,687	\$ 122,201
Experience	9,811	43,061	52,872
Assumptions	60,291	-	60,291
Proportionate share	112,394	-	112,394
Investments	620	147,509	148,129
	<u>\$ 226,630</u>	<u>\$ 269,257</u>	<u>\$ 495,887</u>
Net pension liability	\$ <u>903,326</u>	\$ <u>218,936</u>	\$ <u>1,122,262</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE H - PENSION LIABILITIES (Continued)

3. Summary of Pension Items (Continued)

	<u>TRS</u>	<u>IMRF</u>	<u>Total</u>
Pension expense	\$ 5,183,330	\$ 119,302	\$ 5,302,632
Deferred inflows of resources			
Investments	\$ -	\$ 356,461	\$ 356,461
Experience	417	-	417
Assumptions	25,957	107,327	133,284
Proportionate share	41,745	-	41,745
	<u>\$ 68,119</u>	<u>\$ 463,788</u>	<u>\$ 531,907</u>

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

1. Teachers' Health Insurance Security (THIS)

General Information about the Other Postemployment Plan

Plan Description

The District participates in the Teacher Health Insurance Security Fund (THIS), 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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

General Information about the Other Postemployment Plan (Continued)

Plan Description (Continued)

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 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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). 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>).

Benefits Provided

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.

Contributions

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 1.18 percent of pay during the year ended June 30, 2018. State of Illinois contributions, including a proportional allocation of the State's OPEB expense (based on the portion of the District's share of the expense compared to all School Districts in aggregate), were \$778,340 and the District recognized revenue and expenditures of this amount during the year.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

General Information about the Other Postemployment Plan (Continued)

Contributions (Continued)

District contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.88 percent during the year ended June 30, 2018. For the year ended June 30, 2018, the District paid \$59,850 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2017 measurement date.

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.

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB 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 OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 7,682,901
State's estimated proportionate share of the net OPEB liability associated with the District*	<u>10,089,558</u>
Total	<u>\$ 17,772,459</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. **Teachers' Health Insurance Security (THIS)** (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

- * The State's proportionate share of the net OPEB liability (NOL) associated with the District is not available in the actuarial report and therefore the amount reported above is an estimate calculated by allocating the State's total NOL for the entire plan (per the actuary) based on the District's proportionate share of the NOL to all the school districts participating in the Plan. Additionally, the amounts included below related to sensitivity of the healthcare rate, discount rate and amortization of deferred inflows and outflows are based on a similar allocation methodology.

The net OPEB liability was measured as of June 30, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2016, and rolled forward to June 30, 2017. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2017, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2017, the District's proportion was 0.029607 percent, which was an increase of 0.002355 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized OPEB expense of \$1,434,454 and revenue of \$778,340, which represents support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

		Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	-	\$ 4,352
Change of assumptions		-	914,751
Net difference between projected and actual earnings on OPEB plan investments		-	85
Changes in proportion and differences between District contributions and proportionate share of contributions		553,593	-
Total deferred amounts to be recognized in OPEB expense in future periods		553,593	919,188
District contributions subsequent to the measurement date		59,850	-
Total deferred amounts related to OPEB	\$	613,443	\$ 919,188

The District reported \$59,850 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2019. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

<u>Year ending June 30:</u>	<u>Net Deferred Inflows of Resources</u>
2019	\$ 56,167
2020	56,167
2021	56,167
2022	56,167
2023	56,146
Thereafter	<u>84,781</u>
Total	<u>\$ 365,595</u>

Actuarial Assumptions

The total OPEB liability and contributions in the June 30, 2017 actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you basis. Contribution rates are defined by statute. For fiscal year end June 30, 2017, contribution rates are 1.12% of pay for active members, 0.84% of pay for school districts, and 1.12% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market value
Investment rate of return	0.00%, net of OPEB plan investment expense, including inflation, for all plan years.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

Inflation	2.75 percent
Salary increases	Depends on service and ranges from 9.25% at 1 year of service to 3.25% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2016, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP- 2014 Dias abled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.
Healthcare Trend Rate	Actual trend used for fiscal year 2017. For fiscal years on and after 2018, trend starts at 8.00% and 9.00% for non-Medicare cost and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.59% is added to non-Medicare cost on and after 2020 to account for the Excise Tax.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Discount Rate

The State, the District and active members contribute 1.12 percent, 0.84 percent, 1.12 percent of pay, respectively for fiscal year 2017. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 2.85 percent at June 30, 2016, and 3.56 percent at June 30, 2017, was used to measure the total OPEB liability. The increase in the single discount rate, from 2.85 percent to 3.56 percent, caused the total OPEB liability for the entire plan to decrease by approximately \$3.564 billion.

Investment Return

During plan year end June 30, 2017, the trust earned \$357,000 in interest, and due to a significant benefit payable, the plan fiduciary net position at June 30, 2017, is a negative \$45 million. Given the significant benefit payable, negative plan fiduciary net position and pay-as-you-go funding policy, the investment return assumption was set to zero.

Money-Weighted Rate of Return

The annual money-weighted rate of return was estimated based on monthly investment performance, net of investment expenses, adjusted for changing amounts actually invested. The annual money-weighted rate of return was 0.678% for plan year end June 30, 2017, and 0.382% for plan year end June 30, 2016.

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

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 3.56 percent, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.56 percent) or 1-percentage-point higher (4.56 percent) than the current rate:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate (Continued)

	<u>1% Decrease</u> <u>(2.56%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(3.56%)</u>	<u>1% Increase</u> <u>(4.56%)</u>
District's proportionate share of the net OPEB liability	\$ <u>9,219,441</u>	\$ <u>7,682,901</u>	\$ <u>6,453,426</u>

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following table shows the District's net OPEB liability as of June 30, 2017, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00% in 2018 decreasing to an ultimate trend rate of 5.09% in 2025, for non-Medicare coverage, and 9.00% in 2018 decreasing to an ultimate trend rate of 4.50% in 2027 for Medicare coverage.

	<u>1% Decrease *</u>	<u>Current</u> <u>Healthcare</u> <u>Trend Rate</u>	<u>1% Increase **</u>
District's proportionate share of the net OPEB liability	\$ <u>6,200,888</u>	\$ <u>7,682,901</u>	\$ <u>9,810,080</u>

* One percentage point decrease in healthcare trend rates are 7.00% in 2018 decreasing to an ultimate trend rate of 4.09% in 2025, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2027 for Medicare coverage.

** One percentage point increase in healthcare trend rates are 9.00% in 2018 decreasing to an ultimate trend rate of 6.09% in 2025, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2027 for Medicare coverage.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE J - INTERFUND TRANSFERS

The District transferred \$750,000 from the Transportation Fund to the Debt Service Fund. The amount transferred is to be used for funding future debt payments.

The District transferred \$13,264 from the Transportation Fund to the General Fund (Educational Fund). The amount transferred represents interest earned on investments.

NOTE K - JOINT AGREEMENTS

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

NOTE L - CONTINGENCIES

1. Litigation

The District 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, 2018. Commitments approximate \$162,000 at June 30, 2018.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2018

NOTE N - PRIOR PERIOD ADJUSTMENT

The implementation of GASB 75 (Note A-2) required the District to report its proportionate share of the net other postemployment benefit liability related to the Teacher Health Insurance Security plan and the total other postemployment benefit liability related to its unfunded retiree health plan. As a result of this implementation as of July 1, 2017, net position decreased by \$7,392,492, OPEB liabilities (included in long-term liabilities) increased by \$7,449,594, and deferred outflows decreased by \$57,102.

NOTE O - SUBSEQUENT EVENTS

Management has evaluated subsequent events through January 8, 2019, 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, 2018

Calendar Year Ended December 31,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability			
Service cost	\$ 158,773	\$ 151,769	\$ 149,557
Interest on the total pension liability	394,003	370,646	353,626
Difference between expected and actual experience of the total pension liability	69,033	3,237	(60,503)
Assumption changes	(170,459)	(12,707)	6,157
Benefit payments and refunds	(239,724)	(196,768)	(235,393)
Net change in total pension liability	<u>211,626</u>	<u>316,177</u>	<u>213,444</u>
Total pension liability, beginning	<u>5,293,843</u>	<u>4,977,666</u>	<u>4,764,222</u>
Total pension liability, ending	<u>\$ 5,505,469</u>	<u>\$ 5,293,843</u>	<u>\$ 4,977,666</u>
Plan fiduciary net position			
Contributions, employer	\$ 141,122	\$ 152,679	\$ 136,130
Contributions, employee	58,638	59,744	57,358
Net investment income	785,932	289,224	21,075
Benefit payments, including refunds of employee contribution	(239,724)	(196,768)	(235,393)
Other (net transfer)	(35,004)	34,191	21,326
Net change in plan fiduciary net position	<u>710,964</u>	<u>339,070</u>	<u>496</u>
Plan fiduciary net position, beginning	<u>4,575,569</u>	<u>4,236,499</u>	<u>4,236,003</u>
Plan fiduciary net position, ending	<u>\$ 5,286,533</u>	<u>\$ 4,575,569</u>	<u>\$ 4,236,499</u>
Net pension liability	<u>\$ 218,936</u>	<u>\$ 718,274</u>	<u>\$ 741,167</u>
Plan fiduciary net position as a percentage of the total pension liability	96.02 %	86.43 %	85.11 %
Covered Valuation Payroll	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619
Net pension liability as a percentage of covered valuation payroll	16.80 %	54.10 %	58.15 %

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

2014

\$ 152,338
311,836

77,228
217,974
(153,589)
605,787
4,158,435
\$ 4,764,222

\$ 136,352
56,761
244,607

(153,589)
(38,323)
245,808
3,990,195
\$ 4,236,003

\$ 528,219

88.91 %

\$ 1,261,348

41.88 %

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
Illinois Municipal Retirement Fund
June 30, 2018

<u>Calendar Year</u> <u>Ending</u> <u>December 31,</u>	<u>Actuarially</u> <u>Determined</u> <u>Contribution</u>	<u>Actual</u> <u>Contribution</u>	<u>Contribution</u> <u>Deficiency</u> <u>(Excess)</u>	<u>Covered</u> <u>Valuation</u> <u>Payroll</u>	<u>Actual Contribution</u> <u>as a % of</u> <u>Covered Valuation Payroll</u>
2017	\$ 141,122 *	\$ 141,122	\$ -	\$ 1,303,068	10.83 %
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 10.83% and covered valuation payroll of \$1,303,068.

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, 2018

Fiscal year ended June 30,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.0011823933 %	0.0010676731 %	0.0009862948 %
District's proportionate share of the net pension liability	\$ 903,326	\$ 842,779	\$ 646,122
State's proportionate share of the net pension liability associated with the District	<u>51,818,700</u>	<u>47,787,873</u>	<u>38,581,979</u>
Total	\$ <u>52,722,026</u>	\$ <u>48,630,652</u>	\$ <u>39,228,101</u>
District's covered-employee payroll	<u>\$ 6,797,802</u>	<u>\$ 6,324,214</u>	<u>\$ 5,954,992</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	13.29 %	13.33 %	10.85 %
Plan fiduciary net position as a percentage of the total pension liability	39.30 %	36.40 %	41.50 %

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.

2014

0.0009248978 %

\$ 562,877

35,101,562

\$ 35,664,439

\$ 5,689,636

9.89 %

43.00 %

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Retirement System of the State of Illinois
June 30, 2018

Fiscal year ended June 30,

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 42,921	\$ 43,109	\$ 34,539
Contributions in relation to the contractually required contribution	<u>48,714</u>	<u>41,348</u>	<u>15,529</u>
Contribution deficiency (excess)	\$ <u>(5,793)</u>	\$ <u>1,761</u>	\$ <u>19,010</u>
District's covered-employee payroll	\$ 6,801,137	\$ 6,797,802	\$ 6,324,214
Contributions as a percentage of covered-employee payroll	0.72 %	0.61 %	0.25 %

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

2014

\$ 33,000

16,450

\$ 16,550

\$ 5,954,992

0.28 %

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF DISTRICT'S PROPORTIONATE
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY
Teachers' Health Insurance Security Fund
June 30, 2018

Fiscal year ended June 30,	<u>2017</u>
District's proportion of the net OPEB liability	0.029607 %
District's proportionate share of the net OPEB liability	\$ 7,682,901
State's proportionate share of the net OPEB liability associated with the District	<u>10,089,558</u>
Total	<u>\$ 17,772,459</u>
District's covered-employee payroll	\$ 6,797,802
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	113.02 %
Plan fiduciary net position as a percentage of the total OPEB liability	-0.17 %

Note 1: The amounts presented were determined as of June 30, 2017.

Note 2: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018; therefore, 10 years of information is not available.

Pleasantdale School District 107
SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Health Insurance Security Fund
June 30, 2018

Fiscal year ended June 30,

		<u>2017</u>
Contractually required contribution	\$	57,102
Contributions in relation to the contractually required contribution		<u>57,212</u>
Contribution excess	\$	<u>110</u>
District's covered-employee payroll	\$	6,801,137
Contributions as a percentage of covered-employee payroll		0.84 %

Note: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018; 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, 2018
 With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 9,211,386	\$ 8,773,761	\$ (437,625)	\$ 9,529,394
Special education levy	133,730	128,435	(5,295)	138,450
Corporate personal property replacement taxes	332,000	374,393	42,393	527,935
Regular tuition from pupils or parents	162,000	161,662	(338)	214,744
Regular tuition from other districts	80,000	136,004	56,004	81,164
Summer school tuition from pupils or parents	30,000	50,561	20,561	27,475
Interest on investments	104,000	130,049	26,049	114,059
Rentals - regular textbook	50,000	66,563	16,563	12,962
Contributions and donations from private sources	-	10,000	10,000	-
Impact fees from municipal or county governments	-	2,610	2,610	5,756
Refund of prior years' expenditures	-	5,191	5,191	4,914
Other	-	51,515	51,515	19,304
Total local sources	<u>10,103,116</u>	<u>9,890,744</u>	<u>(212,372)</u>	<u>10,676,157</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			
	Original and Final Budget	Actual	Variance From Final Budget	2017 Actual
State sources				
General State Aid	\$ -	\$ -	\$ -	\$ 211,042
Evidence Based Funding	528,000	502,039	(25,961)	-
Special Education - Private Facility Tuition	64,000	33,874	(30,126)	64,541
Special Education - Funding for Children Requiring Sp Ed Services	49,500	-	(49,500)	99,186
Special Education - Personnel	81,400	-	(81,400)	217,262
Special Education - Summer School	-	-	-	174
Bilingual Ed. - Downstate - T.P.I. and T.P.E.	-	72	72	1,361
State Free Lunch and Breakfast	150	302	152	232
Other state sources	750	1,500	750	-
Total state sources	<u>723,800</u>	<u>537,787</u>	<u>(186,013)</u>	<u>593,798</u>
Federal sources				
National School Lunch Program	45,000	43,414	(1,586)	44,813
Title I - Low Income	54,154	51,334	(2,820)	56,191
Federal - Special Education - Pre-School Flow Through	-	812	812	-
Federal - Special Education - I.D.E.A. - Flow Through	7,700	4,807	(2,893)	1,464
Federal - Special Education - I.D.E.A. - Room and Board	-	20,954	20,954	10,557
Title II - Teacher Quality	30,450	31,639	1,189	2,595
Other federal sources	56,000	-	(56,000)	-
Total federal sources	<u>193,304</u>	<u>152,960</u>	<u>(40,344)</u>	<u>115,620</u>
Total revenues	<u>11,020,220</u>	<u>10,581,491</u>	<u>(438,729)</u>	<u>11,385,575</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, 2018
 With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Expenditures				
Instruction				
Regular programs				
Salaries	\$ 3,752,144	\$ 3,695,167	\$ 56,977	\$ 3,664,905
Employee benefits	928,780	829,488	99,292	719,739
Purchased services	39,400	29,099	10,301	33,730
Supplies and materials	131,965	107,659	24,306	145,458
Capital outlay	9,885	5,857	4,028	7,517
Other objects	2,300	1,056	1,244	864
Non-capitalized equipment	4,000	1,203	2,797	1,056
Total	<u>4,868,474</u>	<u>4,669,529</u>	<u>198,945</u>	<u>4,573,269</u>
Pre-K programs				
Salaries	192,627	192,627	-	185,031
Employee benefits	47,045	49,247	(2,202)	48,641
Supplies and materials	5,000	4,618	382	4,766
Total	<u>244,672</u>	<u>246,492</u>	<u>(1,820)</u>	<u>238,438</u>
Special education programs				
Salaries	1,437,501	1,381,221	56,280	1,382,161
Employee benefits	325,604	312,208	13,396	320,849
Purchased services	4,750	4,718	32	4,836
Supplies and materials	30,700	24,106	6,594	13,872
Other objects	2,500	1,557	943	-
Termination benefits	5,018	5,018	-	-
Total	<u>1,806,073</u>	<u>1,728,828</u>	<u>77,245</u>	<u>1,721,718</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Interscholastic programs				
Salaries	\$ 335,590	\$ 411,548	\$ (75,958)	\$ 319,994
Employee benefits	34,420	43,052	(8,632)	33,316
Purchased services	4,500	4,043	457	3,884
Supplies and materials	13,100	11,339	1,761	4,239
Other objects	1,200	603	597	675
Total	<u>388,810</u>	<u>470,585</u>	<u>(81,775)</u>	<u>362,108</u>
Summer school programs				
Salaries	49,000	43,082	5,918	40,397
Employee benefits	5,180	3,297	1,883	3,548
Supplies and materials	2,000	2,305	(305)	880
Total	<u>56,180</u>	<u>48,684</u>	<u>7,496</u>	<u>44,825</u>
Gifted programs				
Salaries	156,521	156,521	-	149,977
Employee benefits	28,521	29,447	(926)	29,319
Supplies and materials	2,160	1,745	415	1,882
Total	<u>187,202</u>	<u>187,713</u>	<u>(511)</u>	<u>181,178</u>
Special education programs K-12 - private tuition	<u>174,000</u>	<u>59,079</u>	<u>114,921</u>	<u>66,360</u>
Total instruction	<u>7,725,411</u>	<u>7,410,910</u>	<u>314,501</u>	<u>7,187,896</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, 2018
 With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Support services				
Pupils				
Attendance and social work services				
Salaries	\$ 116,853	\$ 116,424	\$ 429	\$ 113,601
Employee benefits	31,870	33,540	(1,670)	34,375
Supplies and materials	2,860	1,536	1,324	1,247
Total	<u>151,583</u>	<u>151,500</u>	<u>83</u>	<u>149,223</u>
Health services				
Salaries	78,729	77,339	1,390	75,937
Employee benefits	29,681	32,414	(2,733)	33,926
Purchased services	50	-	50	-
Supplies and materials	2,000	1,898	102	1,700
Total	<u>110,460</u>	<u>111,651</u>	<u>(1,191)</u>	<u>111,563</u>
Total pupils	<u>262,043</u>	<u>263,151</u>	<u>(1,108)</u>	<u>260,786</u>
Instructional staff				
Improvement of instruction services				
Salaries	273,160	276,590	(3,430)	226,238
Employee benefits	81,302	71,356	9,946	94,903
Purchased services	53,352	48,217	5,135	26,261
Supplies and materials	103,400	80,115	23,285	66,207
Total	<u>511,214</u>	<u>476,278</u>	<u>34,936</u>	<u>413,609</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Educational media services				
Salaries	\$ 240,102	\$ 235,602	\$ 4,500	\$ 307,541
Employee benefits	64,473	61,060	3,413	62,999
Purchased services	121,090	111,596	9,494	6,058
Supplies and materials	90,100	80,159	9,941	69,634
Capital outlay	115,000	128,860	(13,860)	265,632
Other objects	21,100	14,152	6,948	19,585
Non-capitalized equipment	6,000	211	5,789	810
Total	657,865	631,640	26,225	732,259
Total instructional staff	1,169,079	1,107,918	61,161	1,145,868
General administration				
Board of education services				
Purchased services	67,000	59,787	7,213	48,572
Supplies and materials	19,000	6,433	12,567	7,837
Other objects	10,000	8,541	1,459	7,866
Total	96,000	74,761	21,239	64,275
Executive administration services				
Salaries	213,207	213,206	1	208,707
Employee benefits	57,462	56,300	1,162	56,122
Purchased services	16,000	12,328	3,672	12,535
Supplies and materials	6,000	2,207	3,793	3,587
Capital outlay	2,000	-	2,000	-
Other objects	8,500	5,781	2,719	7,632
Total	303,169	289,822	13,347	288,583

(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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Tort immunity services				
Purchased services	\$ 65,644	\$ 65,644	\$ -	\$ 68,824
Total	<u>65,644</u>	<u>65,644</u>	<u>-</u>	<u>68,824</u>
Total general administration	<u>464,813</u>	<u>430,227</u>	<u>34,586</u>	<u>421,682</u>
School administration				
Office of the principal services				
Salaries	476,343	467,993	8,350	560,390
Employee benefits	140,009	143,598	(3,589)	146,695
Purchased services	15,750	10,252	5,498	15,791
Supplies and materials	16,650	11,749	4,901	14,618
Capital outlay	2,500	-	2,500	-
Other objects	2,500	1,230	1,270	1,173
Termination benefits	39,245	39,244	1	-
Total	<u>692,997</u>	<u>674,066</u>	<u>18,931</u>	<u>738,667</u>
Total school administration	<u>692,997</u>	<u>674,066</u>	<u>18,931</u>	<u>738,667</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Business				
Fiscal services				
Salaries	\$ 155,692	\$ 155,692	\$ -	\$ 152,362
Employee benefits	33,671	35,266	(1,595)	31,124
Purchased services	130,150	124,024	6,126	99,351
Supplies and materials	6,790	308	6,482	550
Capital outlay	4,800	-	4,800	-
Termination benefits	-	12,474	(12,474)	-
Total	<u>331,103</u>	<u>327,764</u>	<u>3,339</u>	<u>283,387</u>
Operation and maintenance of plant services				
Purchased services	<u>6,200</u>	<u>3,360</u>	<u>2,840</u>	<u>1,502</u>
Total	<u>6,200</u>	<u>3,360</u>	<u>2,840</u>	<u>1,502</u>
Food services				
Salaries	87,000	8,852	78,148	77,674
Employee benefits	7,860	-	7,860	7,198
Supplies and materials	56,000	28,448	27,552	31,720
Capital outlay	<u>4,000</u>	<u>4,950</u>	<u>(950)</u>	<u>3,432</u>
Total	<u>154,860</u>	<u>42,250</u>	<u>112,610</u>	<u>120,024</u>
Total business	<u>492,163</u>	<u>373,374</u>	<u>118,789</u>	<u>404,913</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, 2018
 With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Central				
Information services				
Salaries	\$ -	\$ -	\$ -	\$ 23,144
Employee benefits	-	-	-	3,586
Purchased services	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>
Total	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>26,730</u>
Total central	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>26,730</u>
Total support services	<u>3,111,095</u>	<u>2,848,736</u>	<u>262,359</u>	<u>2,998,646</u>
Community services				
Purchased services	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>300</u>
Payments for special education programs				
Other objects	<u>516,023</u>	<u>422,305</u>	<u>93,718</u>	<u>448,171</u>
Payments for special education programs - tuition				
Other objects	<u>208,000</u>	<u>136,852</u>	<u>71,148</u>	<u>148,877</u>
Total payments to other districts and other government units	<u>724,023</u>	<u>559,157</u>	<u>164,866</u>	<u>597,048</u>
Total expenditures	<u>11,560,529</u>	<u>10,818,803</u>	<u>741,726</u>	<u>10,783,890</u>
Excess (deficiency) of revenues over expenditures	<u>(540,309)</u>	<u>(237,312)</u>	<u>302,997</u>	<u>601,685</u>

(Continued)

Pleasantdale School District 107
General Fund - Budgetary Basis
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Other financing sources				
Permanent transfer of interest	\$ 14,000	\$ 13,264	\$ (736)	\$ 16,779
Total other financing sources	<u>14,000</u>	<u>13,264</u>	<u>(736)</u>	<u>16,779</u>
Net change to fund balance	<u>\$ (526,309)</u>	<u>(224,048)</u>	<u>\$ 302,261</u>	<u>618,464</u>
Fund balance, beginning of year		<u>7,663,943</u>		<u>7,045,479</u>
Fund balance, end of year		<u>\$ 7,439,895</u>		<u>\$ 7,663,943</u>

(Concluded)

Pleasantdale School District 107
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 1,624,570	\$ 1,549,095	\$ (75,475)	\$ 1,683,391
Interest on investments	60,000	61,077	1,077	48,519
Rentals	-	3,200	3,200	1,200
Contributions and donations from private sources	-	-	-	500
Impact fees from municipal or county governments	15,000	-	(15,000)	15,734
Other	-	20,000	20,000	16,050
Total local sources	<u>1,699,570</u>	<u>1,633,372</u>	<u>(66,198)</u>	<u>1,765,394</u>
Total revenues	<u>1,699,570</u>	<u>1,633,372</u>	<u>(66,198)</u>	<u>1,765,394</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction services				
Purchased services	30,000	1,085	28,915	2,013
Capital outlay	480,187	343,717	136,470	274,427
Total	<u>510,187</u>	<u>344,802</u>	<u>165,385</u>	<u>276,440</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Operation and maintenance of plant services				
Salaries	\$ 187,182	\$ 183,164	\$ 4,018	\$ 180,047
Employee benefits	29,978	30,435	(457)	28,011
Purchased services	425,936	363,327	62,609	325,327
Supplies and materials	282,700	222,524	60,176	282,296
Capital outlay	181,000	115,609	65,391	171,437
Total	<u>1,106,796</u>	<u>915,059</u>	<u>191,737</u>	<u>987,118</u>
Total business	<u>1,616,983</u>	<u>1,259,861</u>	<u>357,122</u>	<u>1,263,558</u>
Total support services	<u>1,616,983</u>	<u>1,259,861</u>	<u>357,122</u>	<u>1,263,558</u>
Total expenditures	<u>1,616,983</u>	<u>1,259,861</u>	<u>357,122</u>	<u>1,263,558</u>
Excess of revenues over expenditures	<u>\$ 82,587</u>	<u>373,511</u>	<u>\$ 290,924</u>	<u>501,836</u>
Fund balance, beginning of year		<u>3,897,252</u>		<u>3,395,416</u>
Fund balance, end of year		<u>\$ 4,270,763</u>		<u>\$ 3,897,252</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 688,940	\$ 650,855	\$ (38,085)	\$ 738,352
Interest on investments	14,000	13,264	(736)	16,779
Total local sources	<u>702,940</u>	<u>664,119</u>	<u>(38,821)</u>	<u>755,131</u>
State sources				
Transportation - Regular/Vocational	120,000	230,632	110,632	121,911
Transportation - Special Education	55,000	50,461	(4,539)	52,443
Total state sources	<u>175,000</u>	<u>281,093</u>	<u>106,093</u>	<u>174,354</u>
Total revenues	<u>877,940</u>	<u>945,212</u>	<u>67,272</u>	<u>929,485</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	46,185	45,925	260	46,986
Employee benefits	9,387	9,339	48	9,354
Purchased services	667,350	626,828	40,522	639,361
Total	<u>722,922</u>	<u>682,092</u>	<u>40,830</u>	<u>695,701</u>
Total support services	<u>722,922</u>	<u>682,092</u>	<u>40,830</u>	<u>695,701</u>
Total expenditures	<u>722,922</u>	<u>682,092</u>	<u>40,830</u>	<u>695,701</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Excess of revenues over expenditures	\$ 155,018	\$ 263,120	\$ 108,102	\$ 233,784
Other financing uses				
Permanent transfer of interest	(14,000)	(13,264)	736	(16,779)
Permanent transfer to Debt Service Fund	(750,000)	(750,000)	-	(500,000)
Total other financing uses	<u>(764,000)</u>	<u>(763,264)</u>	<u>736</u>	<u>(516,779)</u>
Net change in fund balance	<u>\$ (608,982)</u>	<u>(500,144)</u>	<u>\$ 108,838</u>	<u>(282,995)</u>
Fund balance, beginning of year		<u>1,191,045</u>		<u>1,474,040</u>
Fund balance, end of year		<u>\$ 690,901</u>		<u>\$ 1,191,045</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 156,890	\$ 151,111	\$ (5,779)	\$ 151,459
Social security/Medicare only levy	186,790	179,063	(7,727)	172,078
Corporate personal property replacement taxes	88,000	78,240	(9,760)	85,245
Interest on investments	3,600	4,647	1,047	2,900
Total local sources	<u>435,280</u>	<u>413,061</u>	<u>(22,219)</u>	<u>411,682</u>
Total revenues	<u>435,280</u>	<u>413,061</u>	<u>(22,219)</u>	<u>411,682</u>
Expenditures				
Instruction				
Regular programs	55,152	50,727	4,425	48,878
Pre-K programs	2,794	2,682	112	2,564
Special education programs	138,374	132,456	5,918	131,508
Interscholastic programs	10,310	10,627	(317)	8,333
Summer school programs	2,150	2,778	(628)	1,914
Gifted programs	2,270	2,210	60	2,116
Total instruction	<u>211,050</u>	<u>201,480</u>	<u>9,570</u>	<u>195,313</u>
Support services				
Pupils				
Attendance and social work services	1,620	1,869	(249)	1,511
Health services	14,420	12,651	1,769	12,818
Total pupils	<u>16,040</u>	<u>14,520</u>	<u>1,520</u>	<u>14,329</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Instructional staff				
Improvement of instruction services	\$ 4,686	\$ 4,158	\$ 528	\$ 3,262
Educational media services	<u>25,251</u>	<u>23,892</u>	<u>1,359</u>	<u>28,738</u>
Total instructional staff	<u>29,937</u>	<u>28,050</u>	<u>1,887</u>	<u>32,000</u>
General administration				
Executive administration services	<u>8,889</u>	<u>8,747</u>	<u>142</u>	<u>8,707</u>
Total general administration	<u>8,889</u>	<u>8,747</u>	<u>142</u>	<u>8,707</u>
School administration				
Office of the principal services	<u>29,825</u>	<u>28,705</u>	<u>1,120</u>	<u>36,574</u>
Total school administration	<u>29,825</u>	<u>28,705</u>	<u>1,120</u>	<u>36,574</u>
Business				
Fiscal services	7,178	7,212	(34)	7,164
Operation and maintenance of plant services	33,882	32,763	1,119	32,650
Pupil transportation services	3,127	3,041	86	3,395
Food services	<u>4,448</u>	<u>676</u>	<u>3,772</u>	<u>2,214</u>
Total business	<u>48,635</u>	<u>43,692</u>	<u>4,943</u>	<u>45,423</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Central				
Information services	\$ -	\$ -	\$ -	\$ 4,125
Total central	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,125</u>
Total support services	133,326	123,714	9,612	141,158
Total expenditures	<u>344,376</u>	<u>325,194</u>	<u>19,182</u>	<u>336,471</u>
Excess of revenues over expenditures	<u>\$ 90,904</u>	<u>87,867</u>	<u>\$ (3,037)</u>	75,211
Fund balance, beginning of year		<u>293,853</u>		<u>218,642</u>
Fund balance, end of year		<u>\$ 381,720</u>		<u>\$ 293,853</u>

(Concluded)

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2018

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 20, 2017.
- g) There were no funds that had expenditures in excess of budget at June 30, 2018.
- h) All budget appropriations lapse at the end of the fiscal year.

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2018

2. BUDGET RECONCILIATION

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

	Revenues	Expenditures
General fund - budgetary basis	\$ 10,581,491	\$ 10,818,803
To adjust for on-behalf payments received	5,878,088	-
To adjust for on-behalf payments made	-	5,878,088
	\$ 16,459,579	\$ 16,696,891

3. TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Changes of Assumptions

For the 2017 and 2016 measurement years, 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, 2018

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2017 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 2017 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): 26-year closed 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 21 years for most employers (two employers were financed over 30 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, 2018

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2017 IMRF CONTRIBUTION RATE* (Continued)

Methods and Assumptions Used to Determine the 2017 Contribution Rate: (Continued)

Mortality

For non-disabled retirees, an IMRF mortality table was used with fully generational projections 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.

Other Information:

Notes

There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2015 actuarial valuation.

SUPPLEMENTARY FINANCIAL INFORMATION

Pleasantdale School District 107

General Fund

COMBINING BALANCE SHEET

June 30, 2018

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 7,184,404	\$ 47,660	\$ 273,071	\$ 7,505,135
Receivables (net of allowance for uncollectibles):				
Property taxes	4,594,957	42,257	-	4,637,214
Intergovernmental	<u>29,027</u>	<u>-</u>	<u>-</u>	<u>29,027</u>
Total assets	<u>\$ 11,808,388</u>	<u>\$ 89,917</u>	<u>\$ 273,071</u>	<u>\$ 12,171,376</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 27,821	\$ -	\$ -	\$ 27,821
Payroll deductions payable	12,474	-	-	12,474
Unearned revenue	<u>77,176</u>	<u>-</u>	<u>-</u>	<u>77,176</u>
Total liabilities	<u>117,471</u>	<u>-</u>	<u>-</u>	<u>117,471</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	<u>4,571,964</u>	<u>42,046</u>	<u>-</u>	<u>4,614,010</u>
Total deferred inflows	<u>4,571,964</u>	<u>42,046</u>	<u>-</u>	<u>4,614,010</u>
FUND BALANCES				
Restricted	-	47,871	-	47,871
Unassigned	<u>7,118,953</u>	<u>-</u>	<u>273,071</u>	<u>7,392,024</u>
Total fund balance	<u>7,118,953</u>	<u>47,871</u>	<u>273,071</u>	<u>7,439,895</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 11,808,388</u>	<u>\$ 89,917</u>	<u>\$ 273,071</u>	<u>\$ 12,171,376</u>

Pleasantdale School District 107

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2018

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 8,820,752	\$ 81,444	\$ -	\$ 8,902,196
Replacement taxes	374,393	-	-	374,393
State aid	6,415,875	-	-	6,415,875
Federal aid	152,960	-	-	152,960
Interest	125,990	308	3,751	130,049
Other	484,106	-	-	484,106
Total revenues	<u>16,374,076</u>	<u>81,752</u>	<u>3,751</u>	<u>16,459,579</u>
Expenditures				
Current:				
Instruction:				
Regular programs	4,663,672	-	-	4,663,672
Special programs	1,787,907	-	-	1,787,907
Other instructional programs	953,474	-	-	953,474
State retirement contributions	5,878,088	-	-	5,878,088
Support services:				
Pupils	263,151	-	-	263,151
Instructional staff	979,058	-	-	979,058
General administration	364,583	65,644	-	430,227
School administration	674,066	-	-	674,066
Business	365,064	-	-	365,064
Operations and maintenance	3,360	-	-	3,360
Nonprogrammed charges	559,157	-	-	559,157
Capital outlay	139,667	-	-	139,667
Total expenditures	<u>16,631,247</u>	<u>65,644</u>	<u>-</u>	<u>16,696,891</u>
Excess (deficiency) of revenues over expenditures	<u>(257,171)</u>	<u>16,108</u>	<u>3,751</u>	<u>(237,312)</u>
Other financing sources				
Transfers in	13,264	-	-	13,264
Total other financing sources	<u>13,264</u>	<u>-</u>	<u>-</u>	<u>13,264</u>
Net change in fund balance	<u>(243,907)</u>	<u>16,108</u>	<u>3,751</u>	<u>(224,048)</u>
Fund balance, beginning of year	7,362,860	31,763	269,320	7,663,943
Fund balance, end of year	<u>\$ 7,118,953</u>	<u>\$ 47,871</u>	<u>\$ 273,071</u>	<u>\$ 7,439,895</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 1,299,070	\$ 1,107,175	\$ (191,895)	\$ 1,312,756
Interest on investments	<u>12,980</u>	<u>12,412</u>	<u>(568)</u>	<u>7,733</u>
Total local sources	<u>1,312,050</u>	<u>1,119,587</u>	<u>(192,463)</u>	<u>1,320,489</u>
Total revenues	<u>1,312,050</u>	<u>1,119,587</u>	<u>(192,463)</u>	<u>1,320,489</u>
Expenditures				
Debt service				
Debt services - interest				
Bonds - interest	<u>230,313</u>	<u>112,950</u>	<u>117,363</u>	<u>184,456</u>
Total debt service - interest	<u>230,313</u>	<u>112,950</u>	<u>117,363</u>	<u>184,456</u>
Principal payments on long-term debt	<u>1,547,637</u>	<u>1,665,000</u>	<u>(117,363)</u>	<u>1,715,000</u>
Other debt service				
Other objects	<u>5,500</u>	<u>2,205</u>	<u>3,295</u>	<u>1,726</u>
Total	<u>5,500</u>	<u>2,205</u>	<u>3,295</u>	<u>1,726</u>
Total debt service	<u>1,783,450</u>	<u>1,780,155</u>	<u>3,295</u>	<u>1,901,182</u>
Total expenditures	<u>1,783,450</u>	<u>1,780,155</u>	<u>3,295</u>	<u>1,901,182</u>
Deficiency of revenues over expenditures	<u>(471,400)</u>	<u>(660,568)</u>	<u>(189,168)</u>	<u>(580,693)</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018			2017 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources				
Transfer from other funds	\$ 750,000	\$ 750,000	\$ -	\$ 500,000
Total other financing sources	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	<u>\$ 278,600</u>	89,432	<u>\$ (189,168)</u>	<u>(80,693)</u>
Fund balance, beginning of year		<u>871,490</u>		<u>952,183</u>
Fund balance, end of year		<u>\$ 960,922</u>		<u>\$ 871,490</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, 2018
With Comparative Actual Amounts for the Year Ended June 30, 2017

	2018		Variance From Final Budget	2017 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
Interest on investments	\$ 4,200	\$ 4,007	\$ (193)	\$ 3,558
Total local sources	<u>4,200</u>	<u>4,007</u>	<u>(193)</u>	<u>3,558</u>
Total revenues	<u>4,200</u>	<u>4,007</u>	<u>(193)</u>	<u>3,558</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	<u>11,000</u>	<u>4,973</u>	<u>6,027</u>	<u>5,422</u>
Total	<u>11,000</u>	<u>4,973</u>	<u>6,027</u>	<u>5,422</u>
Total support services	<u>11,000</u>	<u>4,973</u>	<u>6,027</u>	<u>5,422</u>
Total expenditures	<u>11,000</u>	<u>4,973</u>	<u>6,027</u>	<u>5,422</u>
Deficiency of revenues over expenditures	<u>\$ (6,800)</u>	<u>(966)</u>	<u>\$ 5,834</u>	<u>(1,864)</u>
Fund balance, beginning of year		<u>289,939</u>		<u>291,803</u>
Fund balance, end of year		<u>\$ 288,973</u>		<u>\$ 289,939</u>

Pleasantdale School District 107
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2018

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Assets				
Cash	\$ 37,994	\$ 120,726	\$ 117,001	\$ 41,719
Liabilities				
Due to:				
<i>District Office</i>				
Friendship Fund	\$ 1,538	\$ 5,232	\$ 3,590	\$ 3,180
<i>Middle School</i>				
8th Grade Trip	1,952	30,935	31,263	1,624
Calculators	1,828	300	-	2,128
Celebration Books Library	1,432	1,716	2,134	1,014
Coca-Cola	271	76	-	347
Field Trips	(381)	6,884	6,330	173
Locks	2,934	167	-	3,101
Miscellaneous	2,486	5,668	4,521	3,633
Music	4,113	5,377	5,914	3,576
Outdoor Education	232	16,930	15,831	1,331
P.E. Uniforms	5,276	14,263	11,565	7,974
Scholarships	1,477	-	-	1,477
Science Fair/Invention Council	724	1,720	1,105	1,339
Student Council	6,556	3,340	1,773	8,123
Technology Fund	56	-	-	56
Yearbooks	(684)	4,978	8,054	(3,760)
<i>Elementary School</i>				
Butterfly Garden	557	-	-	557
Classroom Activity	38	-	-	38
Field Trips	(130)	6,492	6,818	(456)
General	1,545	7,901	6,554	2,892
Library	1,885	4,780	5,487	1,178
Recycling	90	-	-	90
Revtrak	1,947	1,702	64	3,585
Staff Related Expenses	32	-	-	32
Student Council	5	-	-	5
Yearbooks	2,215	2,265	5,998	(1,518)
Total liabilities	\$ 37,994	\$ 120,726	\$ 117,001	\$ 41,719

Pleasantdale School District 107
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2018

	Maturity as follows for the Year Ended June 30	Principal	Interest	Total
Series 2005 Capital Appreciation Bonds dated December 28, 2005 (Interest at 4.50%, Principal due December 1)	2019	\$ 265,000	\$ -	\$ 265,000
	Total	<u>265,000</u>	<u>-</u>	<u>265,000</u>
Series 2016 General Obligation Refunding Bonds dated March 10, 2016 (Interest at 2.00% to 3.00%, Principal due December 1)	2019	1,565,000	68,775	1,633,775
	2020	<u>1,510,000</u>	<u>22,650</u>	<u>1,532,650</u>
	Total	<u>3,075,000</u>	<u>91,425</u>	<u>3,166,425</u>
Total General Obligation Bonds		<u>\$ 3,340,000</u>	<u>\$ 91,425</u>	<u>\$ 3,431,425</u>

OTHER SUPPLEMENTARY INFORMATION
(Unaudited)

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

	2017	2016	2015	2014	2013
Assessed valuation	\$ 634,073,605	\$ 513,384,114	\$ 492,031,994	\$ 507,181,813	\$ 499,090,300
Rates Extended					
Educational	1.4679	1.7640	1.8158	1.7291	1.7151
Special Education	0.0218	0.0259	0.0266	0.0249	0.0247
Tort Immunity	0.0137	0.0166	0.0173	0.0164	0.0162
Operations and Maintenance	0.2618	0.3140	0.3244	0.3089	0.3064
Debt Service	0.1941	0.2145	0.2853	-	-
Transportation	0.1091	0.1332	0.1471	0.1477	0.1468
Municipal Retirement	0.0257	0.0304	0.0269	0.0230	0.0227
Social Security	0.0304	0.0361	0.0289	0.0230	0.0227
Total rates extended	2.1245	2.5347	2.6723	2.2730	2.2546
Levies Extended					
Educational	\$ 9,307,566	\$ 9,056,095	\$ 8,934,075	\$ 8,769,680	\$ 8,559,897
Special Education	138,228	132,966	131,081	126,288	123,275
Tort Immunity	86,868	85,221	84,933	83,177	80,852
Operations and Maintenance	1,660,004	1,612,026	1,596,037	1,566,684	1,529,212
Debt Service	1,230,863	1,101,083	1,403,774	-	-
Transportation	691,774	683,827	723,642	749,107	732,664
Municipal Retirement	162,956	156,068	132,554	116,651	113,293
Social Security	192,758	185,331	142,372	116,651	113,293
Total levies extended	\$ 13,471,017	\$ 13,012,617	\$ 13,148,468	\$ 11,528,238	\$ 11,252,486

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

Pleasantdale School District 107
OPERATING COSTS AND TUITION CHARGE
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating costs per pupil		
Average Daily Attendance (ADA):	<u>763.88</u>	<u>779.27</u>
Operating costs:		
Educational	\$ 10,753,159	\$ 10,715,066
Operations and Maintenance	1,259,861	1,263,558
Debt Service	1,780,155	1,901,182
Transportation	682,092	695,701
Municipal Retirement/Social Security	325,194	336,471
Tort	65,644	68,824
Subtotal	<u>14,866,105</u>	<u>14,980,802</u>
Less Revenues/Expenditures of Nonregular Programs:		
Summer School	51,462	46,739
Pre-K Programs	249,174	241,002
Special Education	59,079	66,360
Payments to Other Districts and Gov't Units	559,157	597,048
Capital Outlay	598,993	722,445
Debt Principal Retired	1,665,000	1,715,000
Non-capitalized Equipment	1,414	1,866
Community Services		300
Subtotal	<u>3,184,279</u>	<u>3,390,760</u>
Operating costs	<u>\$ 11,681,826</u>	<u>\$ 11,590,042</u>
Operating costs per pupil - based on ADA	<u>\$ 15,293</u>	<u>\$ 14,873</u>
Tuition Charge		
Operating costs	\$ 11,681,826	\$ 11,590,042
Less - revenues from specific programs, such as special education or lunch programs	<u>856,859</u>	<u>686,892</u>
Net operating costs	10,824,967	10,903,150
Depreciation allowance	<u>388,615</u>	<u>381,803</u>
Allowance tuition costs	<u>\$ 11,213,582</u>	<u>\$ 11,284,953</u>
Tuition charge per pupil - based on ADA	<u>\$ 14,680</u>	<u>\$ 14,481</u>

Source of information: Annual Financial Reports

PLEASANTDALE SCHOOL DISTRICT 107

2019-2020 SCHOOL CALENDAR

August 2019

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20*	21*	22 A ☞	23	24
25	26	27	28	29	30	31

September 2019

S	M	T	W	T	F	S
1	2*	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2019

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14*	15*	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2019

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15 T1	16
17	18	19	20	21	22	23
24	25* ▲	26* ▲	27*	28*	29*	30

December 2019

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23*	24*	25*	26*	27*	28
29	30*	31*				

January 2020

S	M	T	W	T	F	S
			1*	2*	3*	4
5	6*	7	8	9	10	11
12	13	14	15	16	17	18
19	20*	21	22	23	24	25
26	27	28	29	30	31	

OPENING/CLOSING DAYS OF SCHOOL

- August 22 (A) First Day of School
- June 3 (Ω) Last Day of School

STUDENT NON-ATTENDANCE DAYS (*)

- August 20 District Institute Day
- August 21 District Institute Day
- September 2 Labor Day
- October 14 Columbus Day
- October 15 District Institute Day
- November 25-26 Non-Attendance Day
- November 27-29 Thanksgiving Holiday
- Dec. 23-Jan. 3 Winter Break
- January 6 District Institute Day
- January 20 M.L. King, Jr. Day
- February 17 Presidents' Day
- March 23-27 Spring Break
- April 10 Non-Attendance Day
- April 13 Non-Attendance Day
- May 25 Memorial Day

WEATHER MAKE-UP DAYS ☁

If school is cancelled for inclement weather, the following days may become student attendance days:
April 10 and/or April 13

PARENT-TEACHER CONFERENCE DAYS (▲)

- November 25 1:00-8:00 p.m.
- November 26 12:00-7:00 p.m.

GRADING PERIODS

- November 15 T1 1st Trimester
- February 28 T2 2nd Trimester
- June 3 Ω 3rd Trimester

1/2 Day Inservice – Noon Dismissal (☞)

- August 22
- February 14
- May 22

MISCELLANEOUS

- June 4-10 ☉ Emergency Days

COMMENCEMENT (🎓)

- June 2

INSTITUTE DAYS – STAFF ATTENDANCE

- August 20
- August 21
- October 15
- January 6

February 2020

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14 ☞	15
16	17*	18	19	20	21	22
23	24	25	26	27	28 T2	29

March 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23*	24*	25*	26*	27*	28
29	30	31				

April 2020

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10*	11
12	13*	14	15	16	17*	18
19	20	21	22	23	24	25
26	27	28	29	30		

May 2020

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22 ☞	23
24	25*	26	27	28	29	30
31						

June 2020

S	M	T	W	T	F	S
	1	2 ☞	3 Ω	4 ☉	5 ☉	6
7	8 ☉	9 ☉	10 ☉	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

July 2020

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

☉ Emergency Days may be used as school days if school closes unexpectedly during the regular school year.