

Regular Meeting

Wednesday, December 18, 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. Tax Levy Hearing (20 minutes)

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

IV.B. Presentation and Discussion of the 2019 Tax Levy

IV.C. Solicit Public Comments

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

IV.E. Action Items:

IV.E.1. *Adoption of the 2019 Tax Levy

IV.E.2. Tax Levy Resolution

V. * Consent Agenda (5 Minutes)

V.A. Approve Regular Meeting Minutes of November 20, 2019

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

V.C. Approve December 2019 Personnel Report

VI. Reports and Discussion Items

VI.A. Informational Updates (10 minutes)

VI.A.1. Library Update

VI.A.2. Strategic Blueprint Update

VI.B. Administration's Reports

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

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

VI.B.2. Wolf Road Crossing (5 minutes)

VI.B.3. Middle School Schedule Update (60 Minutes)

VI.B.4. Review Fees (10 Minutes)

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

VI.B.6. Students (sec. 7) and Community
Relations (sec. 8) Board Policies (10 Minutes)

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

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

VII. Items for Next Agenda:
(5 Minutes)

VII.A. Five-year Financial Update; MAP Test
Score Update; Lunch Line Update (written);
Approve District Fees; Approve Students (sec. 7)
and Community (sec. 8) Board Policies;
Preliminary Review of District
Calendar; Declassify Selected Closed Session
Minutes

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

IX. Closed Session (60 Minutes)

IX.A. Student disciplinary cases

IX.B. The appointment, employment,
compensation, discipline, performance, or
dismissal of specific employees, specific
individuals who serve as independent contractors,
or specific volunteers of the District or
legal counsel for the District, including hearing
testimony on a complaint lodged against an
employee, a specific individual who serves as an
independent contractor, or a volunteer of the
District or against legal counsel for
the District to determine its validity. However,
a meeting to consider an increase in compensation
to a specific employee of a public body that is
subject to the Local Government Wage Increase
Transparency Act may not be closed and shall
be open to the public and posted and held in
accordance with this Act.

IX.C. Collective negotiation matters between
the District and its employees or their
representatives, or
deliberations concerning salary schedules for one
or more classes of employees.

X. Written Reports

X.A. FOIA

XI. Adjournment

**RESOLUTION ADOPTING FINAL AGGREGATE TAX
LEVY FOR THE YEAR 2019**

WHEREAS, the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois (“the Board of Education”), is empowered to levy a tax on the real property within the Pleasantdale School District No. 107, Cook County, Illinois (“the School District”); and

WHEREAS, on November 20, 2019, the Board of Education estimated the property taxes to be levied for 2019; and

WHEREAS, based on said estimate and the aggregate levy adopted below, no notice or public hearing were required under the *Truth in Taxation Law*, though the Board chose to hold a voluntary public hearing on the levy.

NOW, THEREFORE, Be It Resolved by the Board of Education of the Pleasantdale School District No. 107, Cook County, Illinois, as follows:

Section 1: The aggregate property taxes to be levied for 2019, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: The Secretary of the Board, or designee, is authorized and directed to file with the Clerk of Cook County on or before the last Tuesday in December 2019: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Final Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2019.

Section 3: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 18th day of December, 2019, by a roll call vote as follows:

AYES _____
NAYS _____
ABSENT _____

By: _____
Mark Mirabile, President
Board of Education

ATTEST:

Mary Lenzen, Secretary
Board of Education

EXHIBIT 1

Original:

X

Amended:

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ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
217/785-8779

CERTIFICATE OF TAX LEVY

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

District Name Pleasantdale	District Number 107	County Cook
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Amount of Levy

Educational	\$ 10,600,000	Fire Prevention & Safety *	\$ 100
Operations & Maintenance	\$ 1,320,000	Tort Immunity	\$ 84,100
Transportation	\$ 715,000	Special Education	\$ 152,000
Working Cash	\$ 100	Leasing	\$ 0
Municipal Retirement	\$ 130,000		\$ 0
Social Security	\$ 163,000	Other	\$ 0
		Total Levy	\$ 13,164,300

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 10,600,000 dollars to be levied as a special tax for educational purposes; and
the sum of 1,320,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 715,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 100 dollars to be levied as a special tax for a working cash fund; and
the sum of 130,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 163,000 dollars to be levied as a special tax for social security purposes; and
the sum of 100 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 84,100 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 152,000 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2019

Signed this _____ day of _____ 2019 . _____
(President)

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

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

Number of bond issues of said school district that have not been paid in full 0

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 107, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2019 was filed in the office of the County Clerk of this County on 2019.

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

The total levy, as provided in the original resolution(s), for said purposes for the year 2019, is \$ _____.

(Signature of County Clerk)

(Date)

(County)

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

SECRETARY’S CERTIFICATE

FINAL LEVY

I, Mary Lenzen, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Adopting the Final Aggregate Tax Levy for the Year 2019, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 18th day of December, 2019.

IN WITNESS WHEREOF, I hereunto affix my official signature this 18th day of December, 2019.

Secretary
Board of Education
Pleasantdale School District No. 107
Cook County, Illinois

**RESOLUTION AUTHORIZING REDUCTION OF
CERTAIN FUND LEVIES UNDER PTELL FOR THE 2019 LEVY YEAR**

WHEREAS, on December 18, 2019, the Board of Education of Pleasantdale School District #107, Cook County, Illinois (“School District”) is adopting a certificate of tax levy for the 2019 levy year and will subsequently file the same with the County Clerk of Cook County (“County Clerk”); and

WHEREAS, pursuant to the limiting rate provisions of the *Property Tax Extension Limitation Law* ("PTELL"), the County Clerk may be required to reduce the amount of property taxes extended on the School District’s 2019 tax levy and must proportionally reduce the levy for each fund unless otherwise requested by the School District.

NOW, THEREFORE, Be It Resolved by the Board of Education of the Pleasantdale School District No. 107, Cook County, Illinois, as follows:

Section 1: That if any reductions are to be made to the extensions for the funds listed in the School District’s 2018 tax levy, that such reductions shall be made only to the following fund(s) in the following proportion(s):

Educational	100%
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Section 2: That the Superintendent of Schools of this School District, or designee, is hereby directed to file a copy of this Resolution with the County Clerk as soon as practicable following its adoption and execution on or before the last Tuesday in December.

Section 3: That all other resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 18th day of December, 2019, by a roll call vote as follows:

AYES _____
NAYS _____
ABSENT _____

By: _____
Mark Mirabile, President
Board of Education

ATTEST:

Mary Lenzen, Secretary
Board of Education

STATE OF ILLINOIS)
)
COUNTY OF COOK) SS

TRUTH IN TAXATION LAW

**CERTIFICATE OF COMPLIANCE OF
FINAL LEVY**

As the undersigned, President of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of Pleasantdale School District No. 107, Cook County, Illinois, and, as such presiding officer, I certify that the Resolution Authorizing Final Aggregate Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75 and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.

2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.

3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy were ***inapplicable***.

President, Board of Education

Date: _____

MINUTES OF THE BOARD OF EDUCATION

Regular Meeting Administration Building 7:00 p.m.– 9:25 p.m. November 20, 2019

Members Present:

- Mark Mirabile, Presiding Officer
- Jon Buralli
- Mary Lenzen
- David Negron
- Joy Tristano
- Charles Zona

Absent:

- Kristin Violante

ROLL CALL AND VISITORS

Present with Superintendent Dave Palzet were staff members Erika Sawosko, Jennifer Ban, Frank Adams, Debbie Lubeck, Kathleen Tomei, Griffin Sonntag, Brianne Malatt, Jeanne Williamson and Karyn Lisowski; and Mr. Williamson.

PLEDGE OF ALLEGIANCE

Elementary students who have been participating the group Eddie’s Friends (elementary mascot), lead the pledge of allegiance. Elementary teacher Erin Berwick and Eddie’s Friends have been working on rewards and cutting of Eagle feathers and spreading the word to other students.

BOARD RECOGNITION

To recognize the efforts of nearly 6,000 school board members in the State, November 15, 2019, is designated School Board Members’ Day in Illinois. Pleasantdale Board members were recognized by the students and staff members with cards and posters signed by students and certificates of appreciation.

OPEN FORUM

Elementary teacher Jeanne Williamson addressed the Board regarding her nativity scene display. She requested clarification from the Board regarding allowing teachers to continue the practice of displaying the nativity scene in their classrooms.

ACTION NO. 12

Consent Agenda

Motion by Buralli, seconded by Lenzen, that the Board of Education approve the consent agenda consisting of: regular meeting minutes of October 16, 2019; payment of October payroll/November Warrants; November 2019 Personnel Report containing the hiring of part time instructional aide Erin Butvilas effective November 5, 2019 and superintendent bonus for goal attainment. Motion carried by a roll call of 6 ayes (Buralli, Lenzen, Mirabile, Negron, Tristano, Zona) absent – Violante.

REPORTS AND DISCUSSION ITEMS

Illinois Report Card Announcement

Each year, the Illinois State Board of Education publishes the Illinois School Report Card for all public schools in Illinois. The school report card includes information about our schools, including relevant student demographics, teacher demographics, and district financial information. The Illinois School Report Card is currently live, and a link to our schools' report cards can be found on our district website. The district schools received the top two designations again this year. The elementary school was designated exemplary, meaning that our school is among the top 10% of schools in the state. The middle school received the designation of commendable, which means we have no underperforming

student groups. We are proud of these results and will continue to strive to improve our outcomes.

Library Update

The library project has reached substantial completion and we have taken the space back from our contractor. The books have been shelved at both schools and the technology has been installed. The district is in the process of making the final arrangements and expects to have students in the spaces soon. **We will host a family reading night at each school as an unveiling on December 4 from 6:00 to 7:00 PM.** We encourage board members, parents, and the community to come out and celebrate these beautiful new spaces.

Class Size Update

Superintendent Palzet updated the Board on class size at the elementary school. The administration has been meeting with the fourth-grade team monthly to learn how to best provide support. Outcomes of these conversations include additional aide support to one of the sections in the afternoon. The administration will continue to meet with the fourth-grade teachers to support the great work that is taking place in their classrooms.

Strategic Blueprint

Superintendent Palzet updated the Board on the Building Human Capital goal. The administration implemented a robust teacher mentoring program. The goal of the program is to ensure that our newest team members have the information and support to provide the best school experience to our students. In year one, new teachers met with their mentors monthly, are observed and receive feedback from their mentor, and observe their mentor. To qualify as a mentor, teachers had to complete a training program provided through our partnership with Northwestern University. In year two of the mentoring program, our second-year teachers have developed stretch goals for themselves and are meeting regularly with the Assistant Superintendent for Teaching and Learning to review their progress and continue to grow. As part of our Building Learning Capacity goal, we continue to support the implementation of the workshop model in our classrooms. This month all elementary school teachers met with our writer's workshop coach Newal Casiano. The work completed was customized to each grade level's planning needs. Some examples of this work included: kindergarten building conferring toolkit, first and second grade focused on developing checklists and assessments, and third and fourth grade focused on upcoming unit planning and conferring. We continue to make significant progress on our plan.

Multi-tiered Support System Update

At the October Board of Education meeting, the Board directed the administration to provide additional information on how we have implemented intervention support at the middle school. This month, the administrative team provided the Board an in-depth overview of the district's Multi-Tiered Systems of Supports, which support students who may be struggling within general education curriculum, but do not require special education services. The presentation focused on how these services are delivered at the middle school within the new 10-period schedule.

Lunch Line Update

At the October Board of Education meeting, the Board directed the administration to provide information on the length of time it takes students to be served in our cafeterias. Business Manager Frank Adams reported to the Board that the average wait at the elementary school is 6.8 minutes and 7.6 minutes at the middle school. Over the course of the past month, we have implemented efficiencies to the lunch lines, including separating the purchase of ala carte items and purchasing an additional point of service kiosk. These improvements have shortened the wait for meals and give students more time to eat.

Proposed Tax Levy

Each year, the Board of Education of Pleasantdale School District 107 adopts the proposed levy and authorizes the publication of the public hearing notice at the November Board of Education meeting. The levy is the amount of property tax dollars a school district requests to operate the district for the subsequent fiscal year. The property tax cycle is the annual process of adopting a levy and then receiving tax money to operate the district. The proposed levy for tax year 2019 is \$14,176,07. This represents a 4.95% increase over the 2018 extension. The district will not receive this amount but has to estimate for new property growth. The district will only receive a 1.9% (CPI) increase on existing property. The other 3.05% is estimated new property growth (new homes and new construction).

ACTION NO. 13

Proposed Levy

Motion by Negron, seconded by Lenzen, that the Board of Education adopt the proposed 2019 tax levy and authorize publication of the public hearing notice. Motion carried by a roll call of 6 ayes (Buralli, Lenzen, Mirabile, Negron, Tristano, Zona) absent – Violante.

Finance Tutorial #4: Property Tax Cycle

As part of our ongoing series on financial stewardship, Business Manager Frank Adams presented the fourth installment of our financial tutorial series. This installment focused on the property tax cycle. The goal of the financial tutorial is to ensure the Board has the information they need to ensure sufficient financial stewardship for the district.

Board of Education Information Requests

The Board asked that an update on the Wolf Road crosswalk be provided in a Friday packet to the Board.

ACTION NO. 14

Information Request

Motion by Lenzen, seconded by Tristano, that the Board of Education receive an update on the Wolf Road crosswalk in a upcoming Friday packet to the Board. Motion carried by a roll call of 6 ayes (Buralli, Lenzen, Mirabile, Negron, Tristano, Zona) absent – Violante.

NEXT AGENDA

Items submitted for the December agenda include: Middle School Schedule and Intervention Schedule Grade 5-8; Middle School Schedule Survey Results; Review Students (sec. 7) and Community Relations (sec. 8) and possible additional Board Policies; Tax Levy Hearing; Approve Tax Levy; Review Fees; Preliminary Discussion of Service Provider Contracts.

ADJOURNMENT

Motion by Lenzen, seconded by Buralli, that the regular meeting adjourns at 9:25 p.m. Voice vote. Motion carried.

App. ___ President _____ Secretary _____

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1139 12/20/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Lisowski, Karyn E						
Check Group:						
Reimburse for Kdg classroom supplies		1 0		V595462 12/12/2019	10.5.1001.4109.100.0000	\$45.46
					Check #: 0	
					PO/InvoiceTotal:	\$45.46
					Vendor Total:	\$45.46
McAtee, John						
Check Group:						
Reimburse for video cables		1 0		V524509 12/11/2019	10.5.1001.4000.100.0000	\$6.99
Reimburse for video cables		1 0		V524509 12/11/2019	10.5.1002.4000.200.0000	\$6.99
					Check #: 0	
					PO/InvoiceTotal:	\$13.98
					Vendor Total:	\$13.98
McFadden, Kristin						
Check Group:						
Chew necklace		1 0		V181882 12/11/2019	10.5.1001.4000.100.0000	\$17.99
					Check #: 0	
					PO/InvoiceTotal:	\$17.99
					Vendor Total:	\$17.99
Penrod, Lisa						
Check Group:						
Reimburse for wellness screening		1 0		V792087 12/11/2019	20.5.2540.4000.300.0000	\$42.64
					Check #: 0	
					PO/InvoiceTotal:	\$42.64
					Vendor Total:	\$42.64

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1139 12/20/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Ratcliff, Daniel S						
Check Group:						
Reimburse for tuition		1 0		V833185 12/11/2019	10.5.2213.2300.300.0000	\$656.25
					Check #: 0	
						PO/InvoiceTotal: <u>\$656.25</u>
						Vendor Total: <u>\$656.25</u>
Sonntag, Griffin L						
Check Group:						
Reimburse for gluten free p/t conference dinner for staff member		1 0		V268013 12/11/2019	10.5.2410.4000.200.0000	\$19.93
					Check #: 0	
						PO/InvoiceTotal: <u>\$19.93</u>
						Vendor Total: <u>\$19.93</u>
Soverino, Jennifer M						
Check Group:						
Reimburse for tuition		1 0		V187194 12/11/2019	10.5.2213.2300.300.0000	\$269.40
					Check #: 0	
						PO/InvoiceTotal: <u>\$269.40</u>
						Vendor Total: <u>\$269.40</u>
Tatina, Anthony						
Check Group:						
Reimburse for truck rental to move musical set pieces		1 0		V362506 12/11/2019	10.5.1500.4031.200.0000	\$64.65
					Check #: 0	
						PO/InvoiceTotal: <u>\$64.65</u>
						Vendor Total: <u>\$64.65</u>
Tomei, Kathleen J						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1139 12/20/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group: Reimburse for conference survival bags		1	0	V57830 12/11/2019	10.5.1001.4000.100.0000	\$81.92

Check #: 0

PO/InvoiceTotal:	\$81.92
Vendor Total:	\$81.92
Grand Total:	\$1,212.22

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
All-Types Elevators Inc						
Check Group:						
Service elevator-MS		1	0	9849033 11/18/2019	20.5.2540.3201.200.0000	\$310.00
Complete repair to elevator-MS		1	0	9849046 11/19/2019	20.5.2540.3201.200.0000	\$358.11
Oct elevator inspections		1	0	9849472 12/3/2019	20.5.2540.3201.200.0000	\$794.00
Check #: 0						
						PO/InvoiceTotal: <u>\$1,462.11</u>
						Vendor Total: <u>\$1,462.11</u>
Amazon Capital Services, Inc						
Check Group:						
Amazon Selizo 12 Pack Retractable ID Badge Holder Carabiner Badge Reel		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$21.98
Amazon Paper Mate Mirado Black Warrior Pencil Pack of 12		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$6.97
Amazon 4 Pack Simple Trend Stackable Desk Organizer		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$17.59
Amazon Pentel BK90B RSVP Ballpoint Pen Redd		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$6.99
Amazon Pentel RSVP Ballpoint Pen Box of 12		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$10.62
Amazon Pentel BK90A RSVP Ballpoint Pen Black Pack of 12		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$5.73
Amazon PaperMate Inkjoy 100ST Red Box of 12		3	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$14.07

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138

12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Paper Mate Ball Point Pens Black 60 Count		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$6.25
Amazon Paper mate Flair Black 36 count		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$25.64
Amazon Emraw Single Hole Punch Pack of 6		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$12.99
Amazon Permanent Markers Assorted Colors 36 Pack		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$22.19
Amazon Sharpie Permanent Markers Red Pack of 12		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$8.99
Amazon Sharpie Color Burst Asst Colors 24 Count		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$23.96
Amazon Avery Hi-Liter 24 Asst Color		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$12.56
Amazon Sharpie Tank Style Highlighters asst Box of 12		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$13.94
Amazon Highland Notes 3x3 Asst Bright Colors		4	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$24.00
Amazon Post It 4x4 Lined Pads		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$20.68
Amazon Post It 4x6 Lined Sticky Notes		1	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$9.48
Amazon Post It 4x6 Lined Sticky Notes		2	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$14.98

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon X-Acto School Pro Electric Pencil Sharpner		6	20303	1QQD-WMN9-RT YG 11/20/2019	10.5.1002.4000.200.0000	\$203.28
Amazon Sharpie Permanent Markers Black 24 count		1	20303	1T7G-YW1X-GTN X 11/17/2019	10.5.1002.4000.200.0000	\$13.36
Amazon Sharpie 30003 Permanent Markers Blue 12 Count		2	20303	1T7G-YW1X-GTN X 11/17/2019	10.5.1002.4000.200.0000	\$19.86
Amazon Sharpie 38201 Chisel Tip Black Marker 24 Pack		1	20303	1T7G-YW1X-GTN X 11/17/2019	10.5.1002.4000.200.0000	\$18.87
Amazon Post It 3x3 Sticky Notes		4	20303	1T7G-YW1X-GTN X 11/17/2019	10.5.1002.4000.200.0000	\$60.56
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$595.54
Check Group:						
crayola super tips markers 50 count		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$6.99
What should Danny do?book		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$12.89
What should Danny do the power to choose		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$13.19
Beyond Behaviors: Using Brain Science & Compassion to Understand & solve children's behavior challenges		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$19.84
Anxiety is really strange		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$10.43
Spiky sensory finger acupressure ring set of 10		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$7.95

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ENTHUR 28 pcs Squishy toy		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$10.69
5 pk of stretchy string fidgets		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$9.99
raymond geddes eraser pencils topper pk of 50		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$9.76
Urskytous 60 pc animal pencil erasers		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$13.98
smiley man stretch toy set of 24		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$11.90
Haawooky 35 pc flex soft pencils		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$6.99
Help your dragon deal with anxiety: train your dragon to overcome anxiety		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$12.95
Worry says what?		1	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$8.96
The whold-brain child workbook: practical exercises		2	20319	16R1-CQP9-YF9 V 11/27/2019	10.5.2110.4000.100.0000	\$31.98
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$188.49
Check Group:						
Book - The Watsons go to Birmingham 1963		1	20334	1FVG-YQCX-CG7 D 12/4/2019	10.5.1650.4000.100.0000	\$16.35
Check #: 0						
						PO/InvoiceTotal: <u> </u> \$16.35
						Vendor Total: <u> </u> \$800.38

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Anderson's Bookshop						
Check Group:						
Cape		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$17.99
Deadly Aim		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$19.99
I Can Make This Promise		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.99
Lalani of the Distant Sea		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.99
Look Both Ways		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$35.98
Midsummer's Mayhem		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.99
More to the Story		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$17.99
New Kid		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$12.99
Not If I Can Help It		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.99
Pay Attention Carter Jones		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.99
Roll With It		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$17.99
Stargazing		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$25.98
The Oddmire Changeling		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$16.95
The Okay Witch		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$25.98

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
White Bird		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	\$49.98
25% Discount Applied - Cape		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.50)
25% Discount Applied - Deadly Aim		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$5.00)
25% Discount Applied - I Can Make This Promise		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.25)
25% Discount Applied - Lalani of the Distant Sea		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.25)
25% Discount Applied - Look Both Ways		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$9.00)
25% Discount Applied - Midsummer's Mayhem		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.25)
25% Discount Applied - More to the Story		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.50)
25% Discount Applied - New Kid		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$3.25)
25% Discount Applied - Not If I Can Help It		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.25)
25% Discount Applied - Pay Attention Carter Jones		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.25)
25% Discount Applied - Roll With It		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.50)
25% Discount Applied - Stargazing		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$6.50)
25% Discount Applied - The Oddmire Changeling		1	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$4.24)
25% Discount Applied - The Okay Witch		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$6.50)

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25% Discount Applied - White Bird		2	20238	7219 10/21/2019	10.5.2220.4300.200.0000	(\$12.45)
Maybe He Just Likes You		1	20238	7225 10/21/2019	10.5.2220.4300.200.0000	\$17.99
25% Discount Applied - Maybe He Just Likes You		1	20238	7225 10/21/2019	10.5.2220.4300.200.0000	(\$4.50)
Check #: 0						
PO/InvoiceTotal:						\$258.57
Check Group:						
Mercy Watson Goes for a Ride		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mercy Watson to the Rescue		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mercy Watson: Princess in Disguise		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Clear the Decks		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Dance the Dance		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Drop the Ball		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Hit the Slope		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Make a Wish		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Ring the Bell		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Putter & Tabby Run the Race		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Mr. Tony Is Full of Baloney!		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22

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My Weird School Daze #10: Miss Mary Is Scary!		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
My Weird School Daze #9: Mrs. Lizzy Is Dizzy!		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
My Weird School Goes to the Museum		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
My Weird School: Class Pet Mess!		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
My Weird School: Talent Show Mix-Up		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
My Weird School: Teamwork Trouble		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Nate the Great		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Nate the Great and the Big Sniff		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Nate the Great and the Halloween Hunt		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
National Geographic Kids Readers: Ancient Egypt (L3)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Animals in the City (L2)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Buzz Aldrin (L3)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Cats (Level 1 Co-Reader)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Foxes (L2)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Glowing Animals (L1/Co-Reader)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22

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National Geographic Readers: In the Ocean (L1/Co-Reader)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Night Sky		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Predator Face-Off		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Squeak! (L3): 100 Fun Facts about Hamsters, Mice, Guinea Pigs, and More		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
National Geographic Readers: Walt Disney (L3)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Penny and Her Doll		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Penny and Her Marble		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Penny and Her Song		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Pinky Rex and the Perfect Pumpkin Paperback (Repackage)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Pinky and Rex Get Married (Repackage)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Pinky and Rex Go to Camp		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Pinky and Rex and the New Neighbors (Reprint)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Pinky and Rex and the Spelling Bee (Repackage)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Planets		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Ponies		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22

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Poppleton		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Ready to Read Pinky and Rex and the School Play		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Ricky Ricotta's Mighty Robot (Ricky Ricotta's Mighty Robot #1)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Ricky Ricotta's Mighty Robot vs. the Mutant Mosquitoes from Mercury (Ricky Ricotta's Mighty Robot #2)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Ricky Ricotta's Mighty Robot vs. the Video Vultures from Venus (Ricky Ricotta's Mighty Robot #3)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47
Scholastic Reader Level 3: Poppleton in Spring		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Stink and the Incredible Super-Galactic Jawbreaker		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Stink and the World's Worst Super-Stinky Sneakers		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Super Fly Guy		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Super Fly Guy		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Tarantula vs. Scorpion		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Tyrannosaurus Rex vs. Velociraptor		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Whale vs. Giant Squid		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Young CAM Jansen and the 100th Day of School Mystery		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Young Cam Jansen and the Baseball Mystery		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22

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DK Readers L2: Amazing Bees: Buzzing with Bee Facts!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
The Buzz on Insects		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Cam Jansen and the Mystery of the Dinosaur Bones		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Coral Reefs		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
DK Readers L1: All about Bats: Explore the World of Bats!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
DK Readers L1: Deadly Dinosaurs		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers L2 Festivals and Celebrations		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
Afternoon on the Amazon		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Amelia Bedelia Bakes Off		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Amelia Bedelia Gets a Break		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Amelia Bedelia Gets the Picture		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Amelia Bedelia Means Business		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Animal Armor: Level 1		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Arthur Turns Green		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$17.97
Arthur's Heart Mix-Up		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22

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Arthur's Jelly Beans		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Bears		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
Blizzard of the Blue Moon [With Sticker]		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Bugs Hide and Seek		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
DK Readers L2: Fire Fighter!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers L2: Lego(r) DC Comics Super Heroes: Amazing Battles!: It's Time to Beat the Bad Guys!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers L2: Life in the Stone Age		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers L2: Star Wars Rebels: Beware the Inquisitor		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers Level 2: The Lion's Tale		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
DK Readers Level 3: Mythical Beasts		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
Daring Amelia		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Dark Day in the Deep Sea [With Tattoos]		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Days with Frog and Toad		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Dinosaur Dinners		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Dinosaurs Before Dark		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47

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Flat Stanley and the Firehouse		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Flat Stanley and the Haunted House		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Flat Stanley at Bat		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Flat Stanley's Worldwide Adventures #1: The Mount Rushmore Calamity		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Flat Stanley's Worldwide Adventures #2: The Great Egyptian Grave Robbery		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Flat Stanley's Worldwide Adventures #4: The Intrepid Canadian Expedition		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Fly Guy Presents: Castles		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
Fly Guy Presents: Firefighters (Scholastic Reader, Level 2)		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Frog and Toad Are Friends		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Frog and Toad Together		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
George Washington		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Giraffes		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
Helen Keller		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge Get the Cold Shivers (Reprint)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge Take the Big Test (Repackage)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97

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Henry and Mudge Under the Yellow Moon		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Bedtime Thumps (Reprint)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Best Day of All: Ready to Read Level 2 (Reprint)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Careful Cousin		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Forever Sea		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Happy Cat (Reprint)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Henry and Mudge and the Long Weekend (Reprint)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Hi! Fly Guy: Scholastic Reader Level 2		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$8.97
In the Forest		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
It's a Fair Day, Amber Brown		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Ivy & Bean - Book 1 (Ivy and Bean Books, Books for Elementary School)		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Ivy + Bean - Book 3: Break the Fossil Record		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Ivy + Bean and the Ghost That Had to Go		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
The Japanese Ninja Surprise		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Judy Moody Gets Famous!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Judy Moody Saves the World!		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Judy Moody Was in a Mood		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$13.47
Judy Moody and Friends: Amy Namey in Ace Reporter		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Judy Moody and Friends: Jessica Finch in Pig Trouble		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$11.22
Judy Moody and Stink: The Big Bad Blackout		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$17.97
Judy Moody and Stink: The Holly Joliday		3	20283	063971-1 11/7/2019	10.5.1001.4102.100.0000	\$17.97
Judy Moody and Stink: The Mad, Mad, Mad, Mad Treasure Hunt		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$17.97
Katie Fry, Private Eye #1: The Lost Kitten		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Katie Fry, Private Eye: The Missing Fox		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
Knights and Castles		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$8.97
The Lego(r) Movie 2 Awesome Heroes		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Meerkats		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$11.22
Mercy Watson Fights Crime		3	20283	063971-1 11/7/2019	10.5.2213.4200.100.0000	\$13.47

Check #: 0

PO/Invoice Total: \$1,474.38

Vendor Total: \$1,732.95

AT&T

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Nov 25-Dec 24 phone chg		1	0	630662013911/19 11/25/2019	20.5.2540.3400.100.0000	\$211.15
Nov 25-Dec 24 phone chg		1	0	630662013911/19 11/25/2019	20.5.2540.3400.200.0000	\$211.43
Nov 16-Dec 15 phone chg		1	0	630R06123511/19 11/16/2019	20.5.2540.3400.300.0000	\$318.06
Nov 16-Dec 15 phone chg		1	0	630R06123511/19 11/16/2019	20.5.2540.3400.200.0000	\$495.83
Nov 16-Dec 15 phone chg		1	0	708R06290011/19 11/16/2019	20.5.2540.3400.100.0000	\$673.21
Check #: 0						
						PO/InvoiceTotal: <u>\$1,909.68</u>
						Vendor Total: \$1,909.68
AT&T Long Distance						
Check Group:						
Oct 2-Nov 4 long distance chg		1	0	BAN:857557643-1 11/6/2019	20.5.2540.3400.100.0000	\$34.92
Oct 2-Nov 4 long distance chg		1	0	BAN:857557643-1 11/6/2019	20.5.2540.3400.200.0000	\$45.13
Oct 2-Nov 4 long distance chg		1	0	BAN:857557643-1 11/6/2019	20.5.2540.3400.300.0000	\$22.57
Check #: 0						
						PO/InvoiceTotal: <u>\$102.62</u>
						Vendor Total: \$102.62
Automated Logic Corporation						
Check Group:						
Service MS VAV not heating		1	0	264667 11/26/2019	20.5.2540.3200.200.0000	\$240.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Check #: 0
						PO/InvoiceTotal: <u>\$240.00</u>
						Vendor Total: <u>\$240.00</u>
Bannerville USA Inc						
Check Group:						
12"x18" Sign w/U-Channel Post		2	20321	28246 11/22/2019	20.5.2540.4000.300.0000	\$130.00
24x24" Do Not Enter Sign w/U-Channel Post		1	20321	28246 11/22/2019	20.5.2540.4000.300.0000	\$90.00
						Check #: 0
						PO/InvoiceTotal: <u>\$220.00</u>
						Vendor Total: <u>\$220.00</u>
Blick Art Materials						
Check Group:						
Glue gun		1	0	2103647 9/4/2019	10.5.1001.4002.100.0000	\$6.88
						Check #: 0
						PO/InvoiceTotal: <u>\$6.88</u>
Check Group:						
CLASSROOM BRUSH ASST 120P RD/FLT GLD TKLN		1	20149	2492000 11/16/2019	10.5.1002.4002.200.0000	\$52.79
						Check #: 0
						PO/InvoiceTotal: <u>\$52.79</u>
Check Group:						
Multicultural colors markers		5	20199	2440491 11/6/2019	10.5.1001.4002.100.0000	\$17.20
						Check #: 0
						PO/InvoiceTotal: <u>\$17.20</u>
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Teacher pro-pencil sharpener		1	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$45.47
premium grade tempera-blk		1	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$27.55
premium grade tempera-white		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$55.10
construction paper 12 x 18 , yellow		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 wrm brn		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 slate gry		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 sky blue		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 ryl blue		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 gray		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 fstiv red		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 fstiv gm		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 eltrc org		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 drk brn		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 chartse		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84
construction paper 12 x 18 black		2	20293	2450325 11/8/2019	10.5.1001.4002.100.0000	\$7.84

Check #: 0

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$222.20</u>
						Vendor Total: <u>\$299.07</u>
Climatemp						
Check Group:						
July HVAV maintenance fee		1 0		8530719 7/1/2019	20.5.2540.3202.100.0000	\$1,145.50
July HVAV maintenance fee		1 0		8530719 7/1/2019	20.5.2540.3202.200.0000	\$1,145.50
Nov HVAV maintenance fee		1 0		8531119 11/1/2019	20.5.2540.3202.100.0000	\$1,145.50
Nov HVAV maintenance fee		1 0		8531119 11/1/2019	20.5.2540.3202.200.0000	\$1,145.50
Dec HVAV maintenance fee		1 0		8531219 12/1/2019	20.5.2540.3202.100.0000	\$1,198.00
Dec HVAV maintenance fee		1 0		8531219 12/1/2019	20.5.2540.3202.200.0000	\$1,198.00
						Check #: 0
						PO/InvoiceTotal: <u>\$6,978.00</u>
						Vendor Total: <u>\$6,978.00</u>
Comcast						
Check Group:						
Dec dedicated internet		1 0		91963510 12/1/2019	20.5.2540.3400.100.0000	\$2,715.26
Dec dedicated internet		1 0		91963510 12/1/2019	20.5.2540.3400.200.0000	\$2,715.26
						Check #: 0
						PO/InvoiceTotal: <u>\$5,430.52</u>
						Vendor Total: <u>\$5,430.52</u>
Cooperative Association For Spec Educ						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
2019-2020 pre-bill IDEA low incidence services		1 0		100 10/22/2019	10.5.4120.6706.300.0000	\$15,701.10
2019-2020 pre-bill 504 low incidence services		1 0		143 10/22/2019	10.5.4120.6706.300.0000	\$2,103.18
					Check #: 0	
						<u>PO/InvoiceTotal: \$17,804.28</u>
						<u>Vendor Total: \$17,804.28</u>
Done Rite Plumbing						
Check Group:						
Service floor drain in admin bldg		1 0		14638A 1/16/2019	20.5.2540.3200.200.0000	\$595.00
					Check #: 0	
						<u>PO/InvoiceTotal: \$595.00</u>
						<u>Vendor Total: \$595.00</u>
Dreisilker Electric Motors, Inc						
Check Group:						
Exhaust fan for kiln		1 0		1138230 11/8/2019	20.5.2540.4000.300.0000	\$361.90
					Check #: 0	
						<u>PO/InvoiceTotal: \$361.90</u>
						<u>Vendor Total: \$361.90</u>
E2 Services, Inc						
Check Group:						
Seagate backup plus hub 8 TB desktop hard drive		1 0		20387 12/11/2019	10.5.2225.4000.100.0000	\$95.88
Seagate backup plus hub 8 TB desktop hard drive		1 0		20387 12/11/2019	10.5.2225.4000.200.0000	\$95.88
Technology managed services		1 0		20420 12/1/2019	10.5.2225.3100.100.0000	\$1,116.38

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Technology managed services		1	0	20420 12/1/2019	10.5.2225.3100.200.0000	\$1,116.37
					Check #: 0	
						PO/InvoiceTotal: <u>\$2,424.51</u>
						Vendor Total: <u>\$2,424.51</u>
EBSCO Publishing						
Check Group:						
Ask		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$33.95
Boys Life		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$24.00
National Geographic Kids		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$24.00
Sports Illustrated Kids		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$31.95
Zoobies		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$29.95
Zoobooks		1	20314	1591526 12/4/2019	10.5.2220.4400.100.0000	\$29.95
					Check #: 0	
						PO/InvoiceTotal: <u>\$173.80</u>
						Vendor Total: <u>\$173.80</u>
Elim Christian School						
Check Group:						
Nov tuition		1	0	1001747-INV 11/30/2019	10.5.1912.6700.300.0000	\$6,926.94
					Check #: 0	
						PO/InvoiceTotal: <u>\$6,926.94</u>
						Vendor Total: <u>\$6,926.94</u>
F & G Roofing, LLC						

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Repair roof leaks over library		1	0	2165 11/13/2019	20.5.2540.3200.200.0000	\$525.30
Repair roof leaks (5)-ES		1	0	2165 11/13/2019	20.5.2540.3200.100.0000	\$845.00
Check #: 0						
PO/InvoiceTotal:						<u>\$1,370.30</u>
Vendor Total:						<u>\$1,370.30</u>
First Student, Inc						
Check Group:						
Oct regular student route		1	0	11634064 11/14/2019	40.5.2550.3310.300.0000	\$61,011.30
Oct Kdg route		1	0	11634064 11/14/2019	40.5.2550.3310.300.0000	\$1,933.26
Oct band route		1	0	11634064 11/14/2019	40.5.2550.3314.300.0000	\$3,866.52
Oct late route		1	0	11634064 11/14/2019	40.5.2550.3313.300.0000	\$2,209.44
Oct math shuttle		1	0	11634064 11/14/2019	40.5.2550.3310.300.0000	\$1,399.02
Nov Kdg route		1	0	11636441 11/21/2019	40.5.2550.3310.300.0000	\$1,472.96
Nov band route		1	0	11636441 11/21/2019	40.5.2550.3314.300.0000	\$2,945.92
Nov late route		1	0	11636441 11/21/2019	40.5.2550.3313.300.0000	\$1,657.08
Nov math shuttle		1	0	11636441 11/21/2019	40.5.2550.3310.300.0000	\$1,065.92
Nov regular student route		1	0	11636441 11/21/2019	40.5.2550.3310.300.0000	\$46,484.80

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Shuttle ES		1	0	137308 11/8/2019	40.5.2550.3312.300.0000	\$181.16
Boy's basketball		1	0	138344 11/12/2019	40.5.2550.3311.300.0000	\$242.18
MS band to LTHS		1	0	138591 11/13/2019	40.5.2550.3312.300.0000	\$303.21
Boy's basketball		1	0	139761 11/20/2019	40.5.2550.3311.300.0000	\$242.18
Boy's basketball		1	0	142192 12/2/2019	40.5.2550.3311.300.0000	\$242.18

Check #: 0

PO/InvoiceTotal: \$125,257.13

Vendor Total: \$125,257.13

Follett School Solutions

Check Group:

District member LM hosted service renewal		1	0	1377290 10/1/2019	10.5.2220.4400.100.0000	\$757.05
RPS online for fountas & pinnell-destiny		1	0	1377290 10/1/2019	10.5.2220.4400.100.0000	\$199.00
Titlepeek online renewal		1	0	1377290 10/1/2019	10.5.2220.4400.100.0000	\$150.00
District member LM hosted service renewal		1	0	1377290 10/1/2019	10.5.2220.4400.200.0000	\$757.05
Titlepeek online renewal		1	0	1377290 10/1/2019	10.5.2220.4400.200.0000	\$150.00
Processing fee for BO items on INV570200F		1	0	5700200F- 11/13/2019	10.5.2220.4300.100.0000	\$14.40

Check #: 0

PO/InvoiceTotal: \$2,027.50

Check Group:

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The 117-story treehouse		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$12.09
Attack of the furball		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$11.24
Axel the truck. Field trip		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$10.91
Big cats		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$15.49
Carl and the meaning of life		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$15.49
Go away, unicorn!		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$8.69
Jack blasts off!		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$8.69
The magic of unicorns		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$15.49
Mighty marvels		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$10.51
Mr. Wolf's class. Mystery		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$15.61
Narwhal's otter friend		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$11.24
Owl's outstanding donuts		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$13.54
To Night Owl from Dogfish		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$15.49
The way to Bea		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$12.71
Who is the mystery reader		1	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$11.24

Pleasantdale School District 107

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Wrecking BallDiary of A		3	20241	570200F 11/13/2019	10.5.2220.4300.100.0000	\$38.82
					Check #: 0	
					PO/InvoiceTotal:	\$227.25
Check Group:						
The Atlas Obscura explore		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$17.16
Beach party surf monkey		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$12.09
Beastly puzzles : a brain		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.64
The big crunch		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$17.09
The cat in the hat		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$8.69
Code word courage		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.64
The dog who lost his bark		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.64
From an idea to Google :		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$11.29
From an idea to Nike : ho		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$11.29
George's marvelous medici		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$13.41
I am Billie Jean King		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$13.79
I spy merry Christmas		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$11.81
Into the wind		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.64

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
The magic misfits: the mi		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.64
Quiet		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$15.49
Ranger Rick. I wish I was		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$10.91
Ranger Rick. I wish I was		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$10.91
Ten apples up on top!		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$8.69
Cataloging & Processing		1	20294	589406 11/12/2019	10.5.2220.4300.100.0000	\$14.40
Check #: 0						
						PO/InvoiceTotal: \$250.22
Check Group:						
The austere academy		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$16.66
Beach party surf monkey		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$12.09
Beverly, right here		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.64
Big Nate : great minds th		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$15.01
Big Nate : the crowd goes		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$15.01
The boy at the back of th		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.64
Camp So-and-So		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.29
Cars : engines that move		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$17.19

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Coding in Scratch for beg		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$24.04
Create crazy stop-motion		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$24.04
The Elite		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.96
Engineering		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$16.01
The fountains of silence		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$16.34
From an idea to Google		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$11.29
Home sweet motel		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$13.23
Into the wind		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.64
Just Jaime		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$17.36
Lion down		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$15.49
Mech Cadet Yu. Volume thr		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$12.94
Nightbooks		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$12.46
No slam dunk		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.06
Percy Jackson's Greek her		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$16.29
Podkin One-Ear		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$12.81

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Revenge of the sis : a Ch		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$11.24
The silent thaw		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$15.49
The Tapper twins go viral		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$11.86
This is our Constitution		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$14.64
Cataloging & Processing		1	20297	590295 11/15/2019	10.5.2220.4300.200.0000	\$21.12
Check #: 0						
PO/InvoiceTotal:						<u>\$429.84</u>
Vendor Total:						<u>\$2,934.81</u>
Franczek						
Check Group:						
Nov legal service		1	0	194139 12/11/2019	10.5.2310.3180.300.0000	\$58.00
Check #: 0						
PO/InvoiceTotal:						<u>\$58.00</u>
Vendor Total:						<u>\$58.00</u>
Frontline Technologies Group, LLC						
Check Group:						
Screening assessment		1	20351	Quote ID Q-06495 11/20/2019	10.5.2225.4700.100.0000	\$1,262.89
Screening assessment		1	20351	Quote ID Q-06495 11/20/2019	10.5.2225.4700.200.0000	\$1,262.89
Check #: 0						
PO/InvoiceTotal:						<u>\$2,525.78</u>
Vendor Total:						<u>\$2,525.78</u>

FSS Technologies LLC.

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Jan-Mar fire alarm monitoring and radio lease		1 0		371224 12/15/2019	90.5.2530.3200.300.0000	\$159.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$159.00</u>
						Vendor Total: <u>\$159.00</u>
GCA Services Group						
Check Group:						
Dec custodial service		1 0		1021992 12/1/2019	20.5.2540.3220.300.0000	\$18,219.24
					Check #: 0	
						PO/InvoiceTotal: <u>\$18,219.24</u>
						Vendor Total: <u>\$18,219.24</u>
Grand Prairie Transit						
Check Group:						
Oct transportation		1 0		RTINV1005020 10/31/2019	40.5.2550.3315.300.0000	\$5,778.58
					Check #: 0	
						PO/InvoiceTotal: <u>\$5,778.58</u>
						Vendor Total: <u>\$5,778.58</u>
Groot Industries						
Check Group:						
Dec disposal/recycling		1 0		4792032 12/1/2019	20.5.2540.3210.300.0000	\$1,742.73
					Check #: 0	
						PO/InvoiceTotal: <u>\$1,742.73</u>
						Vendor Total: <u>\$1,742.73</u>
Health Solutions Services, Inc						
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nursing staff for Wellness screening		1	0	20191126SD107 11/26/2019	10.5.2520.3100.300.0000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
Houghton Mifflin Harcourt Publishing Co						
Check Group:						
Journeys Readers Notebook Vol 1		25	20186	954609452 9/24/2019	10.5.1001.4109.100.0000	\$203.00
Journeys Reader notebook Vol 2		25	20186	954609452 9/24/2019	10.5.1001.4109.100.0000	\$203.00
					Check #: 0	
						PO/InvoiceTotal: \$406.00
						Vendor Total: \$406.00
Illinois Assoc for Gifted Children						
Check Group:						
Thur & Fri Conference - Ban		1	20322	03010 12/4/2019	10.5.2210.3320.300.0000	\$490.00
Thursday Confernce - Bedell		1	20322	03010 12/4/2019	10.5.2213.3320.100.0000	\$270.00
Thursday Conference - Zielke		1	20322	03010 12/4/2019	10.5.2213.3320.100.0000	\$270.00
Friday Conference - Triggs		1	20322	03010 12/4/2019	10.5.2213.3320.200.0000	\$270.00
Friday Conference - Merchant		1	20322	03010 12/4/2019	10.5.2213.3320.200.0000	\$270.00
Friday Conference - Falout		1	20322	03010 12/4/2019	10.5.2213.3320.200.0000	\$270.00
Friday Conference - Szymczak		1	20322	03010 12/4/2019	10.5.2213.3320.200.0000	\$270.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Check #: 0
						PO/InvoiceTotal: <u>\$2,110.00</u>
						Vendor Total: <u>\$2,110.00</u>
Illinois Mathematics League						
Check Group:						
Math league contest		1 0		V43329 12/12/2019	10.5.1002.4014.200.0000	\$69.65
						Check #: 0
						PO/InvoiceTotal: <u>\$69.65</u>
						Vendor Total: <u>\$69.65</u>
Interprenet, Ltd						
Check Group:						
Macedonian interpreter		1 0		80487 2/22/2019	10.5.1205.3100.200.0000	\$289.00
						Check #: 0
						PO/InvoiceTotal: <u>\$289.00</u>
						Vendor Total: <u>\$289.00</u>
Interstate Gas Supply, Inc						
Check Group:						
Oct natural gas sales		1 0		315623 11/27/2019	20.5.2540.4650.200.0000	\$201.63
Oct natural gas sales		1 0		315623 11/27/2019	20.5.2540.4650.100.0000	\$190.92
						Check #: 0
						PO/InvoiceTotal: <u>\$392.55</u>
						Vendor Total: <u>\$392.55</u>
ITR Systems						
Check Group:						
Tech install -PMS Library		1	20311	99878 12/10/2019	60.5.2530.5210.300.0000	\$6,210.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Tech install -PES Library		1	20311	99879 12/10/2019	60.5.2530.5210.300.0000	\$6,490.00
					Check #: 0	
						PO/InvoiceTotal: \$12,700.00
Check Group: Library Tech Install 2		1	20332	99880 12/10/2019	60.5.2530.5210.300.0000	\$2,080.00
					Check #: 0	
						PO/InvoiceTotal: \$2,080.00
						Vendor Total: \$14,780.00
J & S Plumbing, Inc						
Check Group: Repair leak in rm 30		1	0	191543 11/27/2019	20.5.2540.3200.200.0000	\$150.00
					Check #: 0	
						PO/InvoiceTotal: \$150.00
						Vendor Total: \$150.00
J&D Enterprises						
Check Group: Repairs to bleachers		1	0	0902241742 8/20/2019	20.5.2540.3200.200.0000	\$290.00
					Check #: 0	
						PO/InvoiceTotal: \$290.00
						Vendor Total: \$290.00
Just A Dash Catering						
Check Group: Nov hot lunch		1	0	PD 31-ES 11/30/2019	10.5.2560.4040.300.0000	\$7,064.80
Nov hot lunch		1	0	PD 31-MS 11/30/2019	10.5.2560.4040.300.0000	\$7,696.28

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
						PO/InvoiceTotal: <u>\$14,761.08</u>
						Vendor Total: <u>\$14,761.08</u>
Kollegietown Sports						
Check Group:						
Navy, UA Mens Locket 2.0 Tee		30	20244	951085754 11/20/2019	10.5.1500.4033.200.0000	\$1,020.00
Navy/White UA Mens Woven Training Shorts		30	20244	951085754 11/20/2019	10.5.1500.4033.200.0000	\$734.00
Check #: 0						
						PO/InvoiceTotal: <u>\$1,754.00</u>
						Vendor Total: <u>\$1,754.00</u>
Konica Minolta Business Solutions						
Check Group:						
Nov copier usage		1	0	9006299938 12/1/2019	20.5.2540.3290.200.0000	\$436.58
Nov copier usage		1	0	9006299938 12/1/2019	20.5.2540.3290.100.0000	\$629.38
Nov copier usage		1	0	9006299938 12/1/2019	20.5.2540.3290.300.0000	\$131.86
Check #: 0						
						PO/InvoiceTotal: <u>\$1,197.82</u>
						Vendor Total: <u>\$1,197.82</u>
Kriha Law LLC						
Check Group:						
Nov contract negotiations		1	0	580 12/4/2019	10.5.2310.3180.300.0000	\$2,158.00
Nov legal service		1	0	581 12/4/2019	10.5.2310.3180.300.0000	\$1,250.00
Check #: 0						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$3,408.00</u>
						Vendor Total: <u>\$3,408.00</u>
LaGrange Lock & Safe						
Check Group:						
Keys and locks		1 0		17210 11/20/2019	20.5.2540.3200.100.0000	\$262.50
Keys and locks		1 0		17210 11/20/2019	20.5.2540.3200.200.0000	\$262.50
Keys and locks		1 0		17211a 11/20/2019	20.5.2540.3200.100.0000	\$248.46
Keys and locks		1 0		17211a 11/20/2019	20.5.2540.3200.200.0000	\$248.46
						Check #: 0
						PO/InvoiceTotal: <u>\$1,021.92</u>
						Vendor Total: <u>\$1,021.92</u>
Literacy Resources, Inc.						
Check Group:						
Phonemic Awareness PD for Pre-K on November 22, 2019		1	20301	C19-649 12/5/2019	10.5.2213.3100.100.0000	\$750.00
						Check #: 0
						PO/InvoiceTotal: <u>\$750.00</u>
						Vendor Total: <u>\$750.00</u>
Mailfinance						
Check Group:						
Jan 5-Apr 4/2020 postage machine lease		1 0		N8042518 12/5/2019	20.5.2540.5501.100.0000	\$491.67
						Check #: 0
						PO/InvoiceTotal: <u>\$491.67</u>
						Vendor Total: <u>\$491.67</u>
McGraw Hill - Education						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Corrective Reading Decoding Level B1, Enrichment Blackline Master		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$166.26
Corrective Reading Decoding Level B1, Teacher Guide		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$63.78
Corrective Reading Decoding Level B1, Teacher Presentation Book		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$459.96
Corrective Reading Decoding Level B2, Core Resources Connections Book		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$150.48
Corrective Reading Decoding Level B2, Enrichment Blackline Master		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$166.26
Corrective Reading Decoding Level B2, Presentation Book		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$459.96
Corrective Reading Decoding Level B2, Standardized Test Prep Blackline Master		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$117.84
Corrective reading Decoding Level B2, Teacher Guide		2	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$63.78
Corrective Reading Decoding Level B1, Workbook		10	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$128.70
Corrective Reading Decoding Level B2, Workbook		10	20295	110715812001 11/13/2019	10.5.2213.4200.200.0000	\$226.89
Corrective Reading Decoding Level B1, Standardized Test Practice Blackline Master		2	20295	110778277001 11/25/2019	10.5.2213.4200.200.0000	\$133.21

Check #: 0

PO/Invoice Total:	<u>\$2,137.12</u>
Vendor Total:	\$2,137.12

Mystery Science
Check Group:

Pleasantdale School District 107

Voucher Detail Listing

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
3RD GRADE supply Pack		4	20028	SP-174 6/21/2019	10.5.1001.4103.100.0000	\$1,396.00
4TH GRADE Supply Pack		3	20028	SP-174 6/21/2019	10.5.1001.4104.100.0000	\$1,047.00
Check #: 0						
PO/InvoiceTotal:						\$2,443.00
Vendor Total:						\$2,443.00
Nextera Energy Services						
Check Group:						
Aug 6-Sep 5 electric chg		1	0	400902594154 10/22/2019	20.5.2540.4660.200.0000	\$6,595.58
Aug 6-Sep 5 electric chg		1	0	400902594154 10/22/2019	20.5.2540.4660.100.0000	\$4,149.70
Check #: 0						
PO/InvoiceTotal:						\$10,745.28
Vendor Total:						\$10,745.28
Nicor Gas						
Check Group:						
Oct 15-Nov 14 heating chg		1	0	34-43-97-00005-1 11/19/2019	20.5.2540.4650.200.0000	\$1,082.93
Oct 17-Nov 16 heating chg		1	0	91-17-97-00009-1 11/19/2019	20.5.2540.4650.100.0000	\$589.01
Check #: 0						
PO/InvoiceTotal:						\$1,671.94
Vendor Total:						\$1,671.94
NQC Literacy Consultant						
Check Group:						
Nov 19 literacy coaching and prof development		1	0	Pleasantdale5-20 11/9/2019	10.5.2213.3120.300.4932	\$1,800.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Nov 21 literacy coaching and prof development		1	0	Pleasantdale5-20 19 11/9/2019	10.5.2213.3120.300.4932	\$1,800.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$3,600.00</u>
						Vendor Total: <u>\$3,600.00</u>
Omni Group						
Check Group:						
Nov participant fee		1	0	1912-7231 12/1/2019	10.5.2520.3100.300.0000	\$15.50
					Check #: 0	
						PO/InvoiceTotal: <u>\$15.50</u>
						Vendor Total: <u>\$15.50</u>
Positive Promotions						
Check Group:						
My principal assortment sticker on a roll		2	20310	06440198 11/15/2019	10.5.1001.4000.100.0000	\$31.93
					Check #: 0	
						PO/InvoiceTotal: <u>\$31.93</u>
						Vendor Total: <u>\$31.93</u>
ProShred						
Check Group:						
Nov 22 shredding service		1	0	100139951 11/22/2019	20.5.2540.3210.300.0000	\$120.00
Dec 6 shredding service		1	0	100140768 12/9/2019	20.5.2540.3210.300.0000	\$220.00
					Check #: 0	
						PO/InvoiceTotal: <u>\$340.00</u>
						Vendor Total: <u>\$340.00</u>

Really Good Stuff, LLC

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
TLC-2 Deluxe teachers learning center		1	20288	7139702 11/4/2019	10.5.1001.4000.100.0000	\$261.64
					Check #: 0	
					PO/InvoiceTotal:	\$261.64
					Vendor Total:	\$261.64
Riverside Assessments LLC						
Check Group:						
CogAT Form 8 Online Testing Levels 5/6-17/18		113	20336	INV021409 12/6/2019	10.5.1001.3160.100.0000	\$1,638.50
CogAT Form 8 Online Testing Levels 5/6-17/18		55	20336	INV021409 12/6/2019	10.5.1002.3160.200.0000	\$797.50
					Check #: 0	
					PO/InvoiceTotal:	\$2,436.00
					Vendor Total:	\$2,436.00
Runco Office Supply						
Check Group:						
YELLOW TONER		1	20317	769035-0 11/22/2019	10.5.2225.4000.100.0000	\$159.99
					Check #: 0	
					PO/InvoiceTotal:	\$159.99
Check Group:						
clear badge holder		1	20318	769031-0 11/22/2019	10.5.1001.4000.100.0000	\$14.99
Badge strap w/ clip		1	20318	769031-0 11/22/2019	10.5.1001.4000.100.0000	\$24.99
Asst. Flairs		2	20318	769031-0 11/22/2019	10.5.1001.4000.100.0000	\$149.98
					Check #: 0	
					PO/InvoiceTotal:	\$189.96

Pleasantdale School District 107

Voucher Detail Listing

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Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Vendor Total: \$349.95
School District 107 Imprest Fund						
Check Group:						
5880-umpire assignment fee		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$55.00
5881-reimburse for Boardmaker		1 0		V500586 12/11/2019	10.5.1205.4000.300.0000	\$99.00
5882-dunkin donuts 2nc cup of coffee		1 0		V500586 12/11/2019	10.5.2310.4900.300.0000	\$40.67
5883-Churchville MS-basketball tournament fees		1 0		V500586 12/11/2019	10.5.1500.6400.200.0000	\$350.00
5884-bball official		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$68.00
5885-bball official		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$68.00
5886-National assoc for music ed-Tatina membership		1 0		V500586 12/11/2019	10.5.2213.3320.200.0000	\$123.00
5887-bball official		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$68.00
5888-bball official		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$68.00
5889-IAHPERD conf/Truesdale		1 0		V500586 12/11/2019	10.5.1002.3320.200.0000	\$225.00
5889-IAHPERD conf/Driscoll		1 0		V500586 12/11/2019	10.5.1002.3320.200.0000	\$225.00
5891-bball official		1 0		V500586 12/11/2019	10.5.1500.3190.200.0000	\$68.00

Check #: 0

PO/InvoiceTotal: \$1,457.67

Vendor Total: \$1,457.67

School Specialty, Inc.

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

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Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check Group:						
Construction Paper White 12x18 White 50PK		2	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$8.46
Construction Paper Holiday Green 12x18 50PK		2	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.54
Construction Paper Red 12x18 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Construction Paper Yellow 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Construction Paper Bright Blue 12x18 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Construction Paper Yellow Orange 12x18 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Construction Paper Gray 12x18 50PK		2	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.54
Construction Paper Purple 12x18 50PK		2	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$6.68
Construction Paper Hot Pink 12x18 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Construction Paper Magenta 12x18 100PK		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$5.10
Tape Transparent Pack of 12		1	20316	308103472647 11/19/2019	10.5.1002.4000.200.0000	\$9.04

Check #: 0

PO/InvoiceTotal: \$65.86

Vendor Total: \$65.86

STR Partners, Llc.

Check Group:

Oct prof service-ES & MS library/Final		1	0	18106.00-7 11/18/2019	60.5.2530.3100.300.0000	\$2,613.98
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Check #: 0

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138

12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$2,613.98</u>
						Vendor Total: <u>\$2,613.98</u>
TruGreen						
Check Group:						
Ice melt		1	20302	113896843 11/13/2019	20.5.2540.4000.300.0000	\$550.00
Rock salt		3	20302	114246926 12/5/2019	20.5.2540.4000.300.0000	\$1,125.00
						Check #: 0
						PO/InvoiceTotal: <u>\$1,675.00</u>
						Vendor Total: <u>\$1,675.00</u>
Verizon						
Check Group:						
Oct 24-Nov 23 cell phone chg		1	0	9842779595 11/23/2019	20.5.2540.3400.100.0000	\$92.72
Oct 24-Nov 23 cell phone chg		1	0	9842779595 11/23/2019	20.5.2540.3400.200.0000	\$185.44
Oct 24-Nov 23 cell phone chg		1	0	9842779595 11/23/2019	20.5.2540.3400.300.0000	\$56.71
						Check #: 0
						PO/InvoiceTotal: <u>\$334.87</u>
						Vendor Total: <u>\$334.87</u>
VEX Robotics, Inc.						
Check Group:						
STEM shaft collars		4	20289	423296 11/11/2019	10.5.1002.4005.200.0000	\$46.60
STEM 363 Motors		20	20289	423296 11/11/2019	10.5.1002.4005.200.0000	\$299.80
STEM spacers		4	20289	423296 11/11/2019	10.5.1002.4005.200.0000	\$11.96

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
STEM spacers 8mm		4	20289	423296 11/11/2019	10.5.1002.4005.200.0000	\$11.96
				Check #: 0		
					PO/InvoiceTotal:	\$370.32
					Vendor Total:	\$370.32
West Music						
Check Group:						
SONOR ZS 2		1	20127	SI1814190 10/11/2019	10.5.1002.4016.200.0000	\$7.00
				Check #: 0		
					PO/InvoiceTotal:	\$7.00
					Vendor Total:	\$7.00
Wex Bank						
Check Group:						
Gas for truck		1	0	62801399 12/6/2019	20.5.2540.4640.300.0000	\$103.00
				Check #: 0		
					PO/InvoiceTotal:	\$103.00
					Vendor Total:	\$103.00
Worthington Direct						
Check Group:						
Ivy League Solid Plastic Stool (24"H) Color: Teal -MTL		3	20230	INV347038PLE16 9 10/25/2019	10.5.1002.5500.200.0000	\$265.43
Ivy League Solid Plastic Stool (24"H) Color: Blue-CB		3	20230	INV347038PLE16 9 10/25/2019	10.5.1002.5500.200.0000	\$265.42
				Check #: 0		
					PO/InvoiceTotal:	\$530.85
					Vendor Total:	\$530.85

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1138 12/18/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						Grand Total: \$278,719.93

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1102 11/01/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Educational Benefit Cooperative						
Check Group:						
Nov health ins-ER		1 0		V591518 11/1/2019	10.2.0481.0000.000.9944	\$78,858.66
Nov health ins-EE		1 0		V591518 11/1/2019	10.2.0481.0000.000.9943	\$17,502.67
Nov life ins-ER		1 0		V591518 11/1/2019	10.2.0481.0000.000.9942	\$840.10
Check #: 0						
						PO/InvoiceTotal: <u>\$97,201.43</u>
						Vendor Total: <u>\$97,201.43</u>
Guardian - Appleton						
Check Group:						
Nov dental ins-ER		1 0		V563054 11/1/2019	10.2.0481.0000.000.9946	\$3,548.89
Nov dental ins-EE		1 0		V563054 11/1/2019	10.2.0481.0000.000.9945	\$2,470.51
Nov vision ins-EE		1 0		V563054 11/1/2019	10.2.0481.0000.000.9947	\$901.47
Nov vision ins-ER		1 0		V563054 11/1/2019	10.2.0481.0000.000.9948	\$216.19
Check #: 0						
						PO/InvoiceTotal: <u>\$7,137.06</u>
						Vendor Total: <u>\$7,137.06</u>
						Grand Total: <u>\$104,338.49</u>

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1115 11/20/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
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West Suburban Water Commission

Check Group:

Aug 22-Oct 22 water		1	0	V743221 10/24/2019	20.5.2540.3700.100.0000	\$1,370.69
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Check #: 0

PO/InvoiceTotal:	\$1,370.69
Vendor Total:	\$1,370.69
Grand Total:	\$1,370.69

End of Report

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
BMO Mastercard-Mastercard Corp Client Pa						
Check Group:						
Regional truck-snow plow repair parts		1 0		BA-110519 11/5/2019	20.5.2540.4000.300.0000	\$102.90
MPC-conf/Ban		1 0		ES-11052019 11/5/2019	10.5.2210.3320.300.0000	\$205.00
Sam's-District office supplies		1 0		ES-11052019 11/5/2019	10.5.2320.4000.300.0000	\$218.01
ISU Conf-conf/Boehnke		1 0		ES-11052019 11/5/2019	10.5.2213.3320.100.0000	\$179.00
Rackspace monthly fee		1 0		ES-11052019 11/5/2019	10.5.2310.6400.300.0000	\$65.00
Amazon-inclusion book (7)		1 0		ES-11052019 11/5/2019	10.5.2213.4100.300.0000	\$223.58
Sam's-institute day breakfast		1 0		ES-11052019 11/5/2019	10.5.2213.4000.300.0000	\$71.93
Constant contact monthly fee		1 0		ES-11052019 11/5/2019	10.5.2320.4400.300.0000	\$45.00
NIU-conf/Laueremann		1 0		ES-11052019 11/5/2019	10.5.2213.3320.200.0000	\$165.00
Amazon-flip charts		1 0		ES-11052019 11/5/2019	10.5.2310.4000.300.0000	\$188.32
UPS-student files mailing		1 0		ES-11052019 11/5/2019	10.5.1205.4000.100.0000	\$16.10
Amazon-ink pad		1 0		ES-11052019 11/5/2019	10.5.2520.4000.300.0000	\$7.49
Dollar tree-superintendent incentives		1 0		ES-11052019 11/5/2019	10.5.2320.4000.300.0000	\$24.00
North cook intermediate srv center-conf Palzet		1 0		ES-11052019 11/5/2019	10.5.2320.3320.300.0000	\$200.00

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Peardeck.com/Google slides		1	0	ST-110519-00 11/5/2019	10.5.2225.6400.200.0000	\$75.00
Returned item PO20149		1	0	ST-110519-00 11/5/2019	10.5.1002.4016.200.0000	(\$31.56)
Walgreens/Red ribbon week prizes		1	0	ST-110519-00 11/5/2019	10.5.1002.4015.200.0000	\$94.90
Andy's/Red ribbon week prizes		1	0	ST-110519-00 11/5/2019	10.5.1002.4015.200.0000	\$15.00
Scholastic tax refund		1	0	ST-110519-00 11/5/2019	10.5.1002.4010.200.0000	(\$18.90)
Spring forest pizza for red ribbon week		1	0	ST-110519-00 11/5/2019	10.5.1002.4015.200.0000	\$22.49
Jewel/popsicles for student council		1	0	ST-110519-00 11/5/2019	10.5.1002.4000.200.0000	\$7.98
Peardeck.com/Google slides		1	0	ST-110519-00 11/5/2019	10.5.2225.6400.100.0000	\$74.99
Smore.com/Tiger Times subscription		1	0	ST-110519-00 11/5/2019	10.5.2410.4400.200.0000	\$79.00
Image market/student council spirit wear		1	0	ST-110519-ACT 11/5/2019	10.5.1002.4018.200.0000	\$738.60
"Girls on the Run" bus		1	0	TM-110519 11/5/2019	40.5.2550.3312.300.0000	\$184.00
Check #: 0						
PO/InvoiceTotal:						\$2,952.83
Check Group:						
Consonus Guitar Curriculum Teacher License		1	20220	ST-110519-06 11/5/2019	10.5.1002.4016.200.0000	\$180.00
Consonus Student Licesne		20	20220	ST-110519-06 11/5/2019	10.5.1002.4016.200.0000	\$200.00
Check #: 0						

*5 lbs bag
cookies
returned*

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
						PO/InvoiceTotal: <u>\$380.00</u>
Check Group:						
PoP Voice Professional Lapel Microphone		2	20239	ST-110519-01 11/5/2019	10.5.1002.4105.200.0000	\$25.98
HUE HD Portable USB Camera Black		1	20239	ST-110519-01 11/5/2019	10.5.1002.4105.200.0000	\$49.95
3-Ring binders, 1/2", Round Rings White		1	20239	ST-110519-01 11/5/2019	10.5.1002.4105.200.0000	\$22.22
						Check #: 0
						PO/InvoiceTotal: <u>\$98.15</u>
Check Group:						
Amazon #112-4282719-2017805 Safeco Products AlphaBetter Adjustable-Height Stand Up Desk, Standard Desktop, Swinging Footrest Bar		2	20240	ST-110519-02 11/5/2019	10.5.1002.5500.200.0000	\$488.08
						Check #: 0
						PO/InvoiceTotal: <u>\$488.08</u>
Check Group:						
Amazon# 112-0955974-9567443 TheraBand 25 Yard roll		2	20247	ST-110519-03 11/5/2019	10.5.2410.4000.200.0000	\$102.28
						Check #: 0
						PO/InvoiceTotal: <u>\$102.28</u>
Check Group:						
Amazon:#112-1323728-6927410 Check Registers		1	20248	ST-110519-08 11/5/2019	10.5.1002.4000.200.0000	\$12.19
						Check #: 0
						PO/InvoiceTotal: <u>\$12.19</u>
Check Group:						
Amazon#112-8553361-5584265 JSAUX USB C USB Adapter 2 pack		4	20249	ST-110519-04 11/5/2019	10.5.1002.4016.200.0000	\$31.96

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Coupon Discount		1	20249	ST-110519-04 11/5/2019	10.5.1002.4016.200.0000	(\$0.40)
Check #: 0						
Check Group:						PO/InvoiceTotal: <u>\$31.56</u>
Amazon Order# 112-9465581-3713836 3pk 1"x60yd STIKK Blue Painters Tape		1	20250	ST-110519-05 11/5/2019	10.5.1002.4014.200.0000	\$8.97
Amazon Order# 112-9465581-3713836 1000 Pack 5.5x5.5 Waxed Paper Squares		1	20250	ST-110519-05 11/5/2019	10.5.1002.4014.200.0000	\$11.99
Check #: 0						
Check Group:						PO/InvoiceTotal: <u>\$20.96</u>
Amazon Order# 112-1591877-1621024 Reward Sticker Labels 12 stickers 2.5"		3	20251	ST-110519-07 11/5/2019	10.5.1500.4030.200.0000	\$11.25
Amazon Coupon		1	20251	ST-110519-07 11/5/2019	10.5.1500.4030.200.0000	(\$2.25)
Amazon Shipping		1	20251	ST-110519-07 11/5/2019	10.5.1500.4030.200.0000	\$2.96
Check #: 0						
Check Group:						PO/InvoiceTotal: <u>\$11.96</u>
Oriental Trading Order #72535368 for Drug Free Character Stress Toys (for Red Ribbon Week)		1	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$17.26
Red Ribbon Beaded Necklaces		3	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$21.35
Red Ribbon Ducks		1	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$7.36

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126

11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Red Ribbon Foam Footballs		1	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$10.99
Red Ribbon Grip Pens		1	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$9.67
Red Ribbon Cameo Bracelet		35	20256	ST-110519-11 11/5/2019	10.5.1002.4015.200.0000	\$187.83
Check #: 0						
PO/InvoiceTotal:						\$254.46
Check Group:						
Amazon Order #112-1872049-2397821 for Energizer AA Batteries (48 count)		1	20257	ST-110519-10 11/5/2019	10.5.1002.4000.200.0000	\$19.93
AmazonBasics C Cell Batteries (pack of 12)		1	20257	ST-110519-10 11/5/2019	10.5.1002.4000.200.0000	\$9.89
AmazonBasics AA Batteries (pack of 48)		1	20257	ST-110519-10 11/5/2019	10.5.1002.4000.200.0000	\$13.97
AmazonBasics D Cell Batteries (pack of 12)		1	20257	ST-110519-10 11/5/2019	10.5.1002.4000.200.0000	\$12.82
Energizer AAA Batteries (48 Count)		1	20257	ST-110519-10 11/5/2019	10.5.1002.4000.200.0000	\$18.99
Check #: 0						
PO/InvoiceTotal:						\$75.60
Check Group:						
Amazon Order #112-6565729-1597050 for Managing a Differentiated Classroom: A Practical Guide		1	20258	ST-110519-09 11/5/2019	10.5.1002.4019.200.0000	\$17.99
Check #: 0						
PO/InvoiceTotal:						\$17.99
Check Group:						
Amazon Order#112-9596834-9624204 6 Pack Fondant Impression Mat Mold Set		1	20263	ST-110519-14 11/5/2019	10.5.1002.4002.200.0000	\$10.99

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Order# 112-9407889-2317 Mayco Colors Woodgrain Designer Texture Mat 815		1	20263	ST-110519-14 11/5/2019	10.5.1002.4002.200.0000	\$16.99
Check #: 0						<u>PO/InvoiceTotal: \$27.98</u>
Check Group:						
Amazon Order# 112-7311834-5967408 Spanish: Middle/High School (Skills for Success)		1	20264	ST-110519-13 11/5/2019	10.5.1002.4011.200.0000	\$9.99
Check #: 0						<u>PO/InvoiceTotal: \$9.99</u>
Check Group:						
Amazon Order#112-7917136-8809045 Juvale 600-Count Reward Achievement Stickers		1	20265	ST-110519-12 11/5/2019	10.5.1002.4107.200.0000	\$7.99
Check #: 0						<u>PO/InvoiceTotal: \$7.99</u>
Check Group:						
Amazon Order# 112-9516803-1663407 Smead 24 Pocket Organizer		2	20266	ST-110519-15 11/5/2019	10.5.1002.4000.200.0000	\$35.58
Check #: 0						<u>PO/InvoiceTotal: \$35.58</u>
Check Group:						
Amazon Order#112-4252553-4470615 Papermate Flair Felt Tip Pens		4	20267	ST-110519-16 11/5/2019	10.5.1002.4019.200.0000	\$69.56
#112-4252553-4470615 Mead Composition Notebooks		1	20267	ST-110519-16 11/5/2019	10.5.1002.4019.200.0000	\$19.99
Check #: 0						<u>PO/InvoiceTotal: \$89.55</u>
Check Group:						

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Scholastic Holes 6-Book Pack		12	20268	ST-110519-17 11/5/2019	10.5.1002.4010.200.0000	\$288.90
					Check #: 0	
					PO/InvoiceTotal:	\$288.90
Check Group:						
Amazon Order #112-6795147-0357825 for Learning Advantage 7400 Place Value Cubes (Pack of 24)		1	20269	ST-110519-18 11/5/2019	10.5.1002.4014.200.0000	\$15.39
150 Pack Large Rubber Bands, Heavy Duty, Size 8 Inches		2	20269	ST-110519-18 11/5/2019	10.5.1002.4014.200.0000	\$25.98
					Check #: 0	
					PO/InvoiceTotal:	\$41.37
Check Group:						
IPA Administrator Dues Renewal 288496		1	20276	ST-110519-19 11/5/2019	10.5.2410.6400.200.0000	\$399.00
					Check #: 0	
					PO/InvoiceTotal:	\$399.00
Check Group:						
Amazon Order#112-0961461-0729805 Imagineering: Energy Edition DVD		1	20278	ST-110519-24 11/5/2019	10.5.1002.4012.200.0000	\$39.99
Amazon Order#112-4112787-6505017 Imagineering: Fluids Edition DVD		1	20278	ST-110519-24 11/5/2019	10.5.1002.4012.200.0000	\$24.35
Amazon Order# 112-9317470-3265811 imagineering: Friction DVD		1	20278	ST-110519-24 11/5/2019	10.5.1002.4012.200.0000	\$28.98
Amazon Order# 112-9238729-4501062 Imagineering: Gravity Edidtion DVD		1	20278	ST-110519-24 11/5/2019	10.5.1002.4012.200.0000	\$38.39
Amazon Order# 112-6315066-0554658 Imagineering: Newtons Three Laws of Motion DVD		1	20278	ST-110519-24 11/5/2019	10.5.1002.4012.200.0000	\$49.01

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Check #: 0						
PO/InvoiceTotal:						\$180.72
Check Group:						
Amazon Order#112-1135207-5576202 Intock Magnetic Block Set		1	20279	ST-110519-21 11/5/2019	10.5.1205.4000.200.0000	\$33.99
Amazon Order# 112-1135207-5576206 VIAHART Brain Flakes 500 Piece Set		1	20279	ST-110519-21 11/5/2019	10.5.1205.4000.200.0000	\$14.98
Amazon Order# 112-1135207-5576202 PicassoTiles 60 Piece Set0		1	20279	ST-110519-21 11/5/2019	10.5.1205.4000.200.0000	\$33.99
Check #: 0						
PO/InvoiceTotal:						\$82.96
Check Group:						
Order#000136394 Heartsaver for K-12 eCard Quantity 100		1	20284	ST-110519-20 11/5/2019	10.5.1002.4004.200.0000	\$210.00
Check #: 0						
PO/InvoiceTotal:						\$210.00
Check Group:						
Amazon Order#112-6661670-9285047 Sounddance Aluminum Laptop Stand		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$21.99
amazon Order#112-6661670-9285047 McNally Slim USB Mini Computer Keyboard		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$29.99
Amazon Order#112-6661670-9285047 Insignificant Events in the Life of a Cactus		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$7.95
Amazon Order#112-6661670-9285047 Scythe 1 Arc of a Scythe		2	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$13.18
Amazon ///Order#112-6661670-9258047 Thunderhead 2 Arc of a Scythe		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$6.59

Pleasantdale School District 107

Voucher Detail Listing

Voucher Batch Number: 1126 11/26/2019

Fiscal Year: 2019-2020

Vendor Remit Name Description	Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
Amazon Order#112-6661670-9285047 City of Ghosts		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$5.59
Amazon Order#112-6661670-9285047 Fly Girl		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$7.99
Amazon Order#112-6661670-9285047 Girl I Used to Be		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$4.69
Amazon Order#112-6661670-9285047 Ink		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$7.90
Amazon Oder#112-6661670-9285047 Pay Attention Carter Jones		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$8.49
amazon Order#112-6661670-9285047 Wireless Mouse for MacBook		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$12.66
Amazon Order#112-6661670-9285047 Round Stickers Neon		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$9.99
amazon Order#112-6661670-9285047 Warcross		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$8.99
Amazon Order#112-6661670-9285047 Kenny 5/8 White Magnetic Curtain Rod		1	20285	ST-110519-22 11/5/2019	10.5.1002.4019.200.0000	\$14.99
Check #: 0						
PO/InvoiceTotal:						\$160.99
Check Group:						
Gimkit Pro Invoice# 8AFA9BOB-001 Receipt#2776-8449		1	20291	ST-110519-23 11/5/2019	10.5.1002.4019.200.0000	\$59.88
Check #: 0						
PO/InvoiceTotal:						\$59.88
Vendor Total:						\$6,040.97
Grand Total:						\$6,040.97

End of Report

November 2019 Revenue and Expenses

REVENUES	FY20-Budget	November	YTD	% Realized
Education	\$ 13,143,427	\$ 114,383	\$ 5,627,126	42.8%
Oper & Maint	\$ 908,041	\$ 3,005	\$ 475,493	52.4%
Bond/Int	\$ 1,760,573	\$ 6,427	\$ 775,619	44.1%
Trans	\$ 990,972	\$ 2,649	\$ 386,672	39.0%
IMRF	\$ 401,351	\$ 1,036	\$ 224,254	55.9%
Site/Construction	\$ -	\$ -	\$ 3,047	-
Working Cash	\$ 4,500	\$ -	\$ 1,263	28.1%
Tort	\$ 87,705	\$ 308	\$ 38,662	44.1%
Life Safety	\$ 4,931	\$ -	\$ 1,314	26.6%
Total	\$ 17,301,500	\$ 127,807	\$ 7,533,450	43.5%

EXPENSES	FY20-Budget	November	YTD	% Used
Education	\$ 12,305,493	\$ 1,207,582	\$ 3,621,585	29.4%
Oper & Maint	\$ 1,488,733	\$ 106,398	\$ 687,693	46.2%
Bond/Int	\$ 1,534,750	\$ 1,532,650	\$ 1,532,650	99.9%
Trans	\$ 820,911	\$ 82,181	\$ 131,955	16.1%
IMRF	\$ 377,386	\$ 26,778	\$ 97,024	25.7%
Site/Construction	\$ 1,431,214	\$ 99,018	\$ 996,072	69.6%
Working Cash	\$ -	\$ -	\$ -	-
Tort	\$ 76,013	\$ -	\$ 76,013	100.0%
Life Safety	\$ 5,100	\$ 99	\$ 975	19.1%
Total	\$ 18,039,600	\$ 3,054,706	\$ 7,143,967	39.6%

Personnel Report
December 18, 2019

1. Employment of Educational Support Personnel

It is being recommended to hire Joyce Fisher as full time middle school instructional aide effective December 2, 2019

Recommendation:

That the Board of Education employ the following personnel for the 2019-20 school year:

Name	Position	Salary
Joyce Fisher	Instructional Aide – Middle	\$15.02 per hour 8:15 to 3:30 M-F Starting 12/2/19

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, 2019, and have issued our report thereon dated November 14, 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 7, 2019, 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 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 November 14, 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, including 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 during the fiscal year ended June 30, 2019. 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 which will be Applicable in Future Years

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.

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

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

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.

GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2019, will be effective for the District beginning with its year ending June 30, 2022. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice.

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 (OPEB) liabilities, and on-behalf payment calculations for the Teacher's Retirement Fund of the State of Illinois (TRS) and the Teacher's Health Insurance Security Fund (THIS). Included in the notes to the financial statements are the methodologies used by management to determine the estimates.

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

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 TRS, and OPEB liabilities.

Significant Difficulties Encountered During the Audit

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

Uncorrected and Corrected Misstatements

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

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

We assisted your personnel with non-audit services necessary for the preparation of the financial statements, including drafting of the financial statements and AFR, assistance with modified accrual adjustments and GASB34 entries, and filing the AFR with the Illinois State Board of Education.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the representation letter dated November 14, 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
November 14, 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, 2019, 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:

Student Activity Accounts

Negative Account Balances (Repeated from prior year)

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.

Miscoding of Deposits (Repeated from prior year)

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 documents where the amounts should be deposited before recording the deposit to an improper account.

Rental Revenue Recorded in Expenditure Account

We identified rental revenues received from LADSE which were incorrectly recorded to an expenditure account. This resulted in an adjustment of \$17,930 to reclass the rental receipts to the appropriate revenue function as of June 30, 2019. We recommend the District review the general ledger for unusual balances such as credits to expense accounts and debits to revenue accounts in order to detect and correct such issues on a timely basis.

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

Technology and Data Security Risk Assessment and Management

Technology continues to transform business. 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 District and is not intended to be, and should not be, used by anyone other than these specified parties.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 14, 2019

Pleasantdale School District 107
Burr Ridge, Illinois

Annual Financial Report

Year Ended June 30, 2019

Pleasantdale School District 107

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

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Pleasantdale School District 107
ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2019

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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, 2019, 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, 2019, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 11, the Illinois Municipal Retirement Fund and Teachers' Retirement System of the State of Illinois pension data on pages 65 through 68, the other postemployment benefits data on pages 69 through 70, budgetary comparison schedules and notes to the required supplementary information on pages 71 through 90 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, 2019, 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, 2019 has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2019 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, 2019 is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2019.

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, 2018 (not presented herein), and have issued our report thereon dated January 8, 2019, 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 Capital Projects Fund, Debt Service Fund and Fire Prevention and Safety Fund with comparative actual amounts for the year ended June 30, 2018 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 2018 basic financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the Capital Projects Fund, Debt Service Fund and Fire Prevention and Safety Fund have been subjected to the auditing procedures applied in the audit of the 2018 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 Capital Projects Fund, 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, 2018.

(Continued)

Other Information (Continued)

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 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.

Miller, Cooper & Co., Ltd.

Certified Public Accountants

Deerfield, Illinois
November 14, 2019

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

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, 2019. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- > In total, net position increased by \$1,961,306. This represents an 11.0% increase from 2018.
- > General revenues accounted for \$14.7 in revenue or 72.8% of all revenues in fiscal year 2019. Program specific revenues in the form of charges for services and fees and grants accounted for \$5.5 or 27.2% of total revenues of \$20.2.
- > The District incurred \$18.2 in expenses related to government activities in fiscal year 2019. However, only \$5.5 of these expenses were offset by program specific charges and grants.

Overview of the Financial Statements

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

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

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

Government-wide financial statements

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

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

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

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

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

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 seven 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, 2019

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2019, than it was the year before, increasing 11% to \$19.8.

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

	<u>2018</u>	<u>2019</u>
Assets:		
Current and other assets	\$ 20.9	\$ 21.3
Capital assets	<u>16.4</u>	<u>16.9</u>
Total assets	<u>37.2</u>	<u>38.2</u>
Deferred outflows:		
Related to pensions	0.5	1.0
Related to other post-employment benefits	<u>0.6</u>	<u>0.5</u>
Total deferred outflows	<u>1.1</u>	<u>1.5</u>
Liabilities:		
Current liabilities	0.3	0.3
Long-term debt outstanding	<u>12.3</u>	<u>10.7</u>
Total liabilities	<u>12.6</u>	<u>11.0</u>
Deferred inflows:		
Property tax levied for a future period	6.5	7.0
Related to pensions	0.5	0.5
Related to other post-employment benefits	<u>0.9</u>	<u>1.4</u>
Total deferred inflows	<u>7.9</u>	<u>8.9</u>
Net position:		
Net investment in capital assets	13.2	15.3
Restricted	6.6	6.0
Unrestricted	<u>(2.0)</u>	<u>(1.5)</u>
Total net position	<u>\$ 17.8</u>	<u>\$ 19.8</u>

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

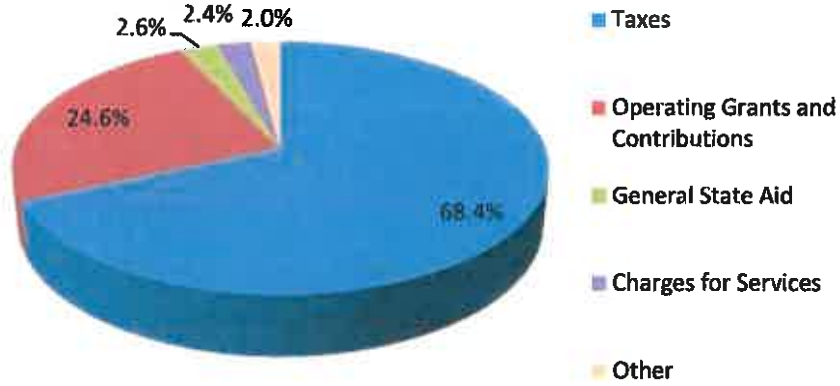
Revenues in the governmental activities of the District of \$20.2 million exceeded expenditures by \$2.0 million.

<i>Table 2</i>		
<i>Changes in Net Position</i>		
<i>(in millions of dollars)</i>		
	<u>2018</u>	<u>2019</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 0.4	\$ 0.5
Operating grants and contributions	6.4	5.0
<i>General revenues:</i>		
Taxes	13.0	13.8
General state aid	0.5	0.5
Other	0.3	0.4
Total revenues	<u>20.6</u>	<u>20.2</u>
Expenses:		
Instruction	14.6	13.1
Support services	4.8	4.8
Other	0.2	0.3
Total expenses	<u>19.6</u>	<u>18.2</u>
Increase in net position	1.0	2.0
Beginning net position	<u>16.8</u>	<u>17.8</u>
Ending net position	<u>\$ 17.8</u>	<u>\$ 19.8</u>

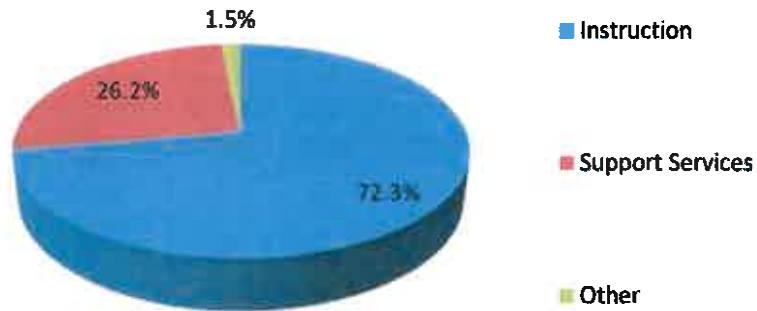
Property taxes accounted for the largest portion of the District's revenues, contributing 65.9%. The remainder of revenues came from personal property replacement taxes, state and federal grants, and other sources. The total cost of all the District's programs was \$18.2, mainly related to instruction and support services.

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

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, 2019

Financial Analysis of the District's Funds

The District's Governmental Funds balance increased from \$14.0 million at June 30, 2018 to \$14.1 million at June 30, 2019.

General Fund Budgetary Highlights

The District budgeted for the General Fund's fund balance to decrease by \$0.23 million. The General Fund balance actually increased by \$0.7 million.

Capital Assets and Debt Administration

Capital assets

By the end of 2019, the District had compiled a total investment of \$16.9 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>2018</u>	<u>2019</u>
Land	\$ 0.4	\$ 0.4
Construction in progress	0.1	0.6
Land improvements	0.2	0.4
Building improvements	0.7	0.7
Equipment	0.1	0.2
Buildings	<u>14.9</u>	<u>14.6</u>
Total	<u>\$ 16.4</u>	<u>\$ 16.9</u>

Long-term debt

The District retired \$1.9 of bonds in 2019. At the end of fiscal 2019, the District had a debt margin of \$42.0, of which \$40.5 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>2018</u>	<u>2019</u>
General obligation bonds	\$ 3.4	\$ 1.6
Other long term liabilities	<u>8.9</u>	<u>9.1</u>
Total	<u>\$ 12.3</u>	<u>\$ 10.7</u>

Pleasantdale School District 107
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2019

Factors Bearing on the District's Future

The District is in stable financial position. It is the goal of the Board of Education to maintain a fund balance reserve level that is sufficient to mitigate future risk.

Consistent with West Cook County, Pleasantdale School District 107's EAV decreased by 4% in 2018 after an increase of 23.5% in 2017. This large decrease is due to 2017 being a triennial year for reassessments. The National Consumer Price Index for tax year 2018 is 2.1% and the CPI for tax year 2019 will be 1.9%. Any increase in the local property tax revenues will be limited to the CPI, plus "new growth."

The District is beginning to negotiate a new collective bargaining agreement with certified and educational support staff members as the current agreement expires at the end of this year. The new agreement will have a significant impact on future financial projections as salaries account for the majority of the District's expenditures.

Enrollments increased from 778 students in grades K-8 at the end of 2018-2019 to 795 students at the beginning of the 2019-2020 school year. This required the addition of another section in kindergarten. The District is in the process of doing a demographic study to obtain more current enrollment projections so we can better plan for future staffing and building capacity needs.

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, 2019

ASSETS

Cash and investments	\$	14,217,058
Receivables (net of allowance for uncollectibles):		
Property taxes		6,970,425
Replacement taxes		80,587
Intergovernmental		75,185
Capital assets:		
Land		399,498
Construction in progress		633,289
Depreciable buildings, property, and equipment, net		<u>15,821,735</u>
Total assets		<u>38,197,777</u>

DEFERRED OUTFLOW OF RESOURCES

Deferred outflows related to pensions		942,012
Deferred outflows related to other postemployment benefits		<u>536,337</u>
Total deferred outflows		<u>1,478,349</u>

LIABILITIES

Accounts payable		235,034
Unearned revenue		71,863
Interest payable		3,775
Long-term liabilities:		
Due within one year		1,510,000
Due after one year		<u>9,188,869</u>
Total liabilities		<u>11,009,541</u>

DEFERRED INFLOW OF RESOURCES

Property taxes levied for a future period		6,970,425
Deferred inflows related to pensions		570,051
Deferred inflows related to other post employment benefits		<u>1,359,728</u>
Total deferred inflows		<u>8,900,204</u>

NET POSITION

Net investment in capital assets		15,344,522
Restricted For:		
Operations and maintenance		2,555,166
Debt service		449,883
Student transportation		848,873
Retirement benefits		394,411
Capital projects		1,677,509
Tort immunity		54,396
Unrestricted		<u>(1,558,379)</u>
Total net position	\$	<u>19,766,381</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2019

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	\$ 5,250,296	\$ 248,808	\$ 57,342	\$ (4,944,146)
Special programs	2,218,387	117,328	11,261	(2,089,798)
Other instructional programs	1,052,754	57,313	-	(995,441)
State retirement contributions	4,622,803	-	4,622,803	-
Support services:				
Pupils	305,852	-	-	(305,852)
Instructional staff	1,059,921	-	21,850	(1,038,071)
General administration	479,163	-	-	(479,163)
School administration	703,336	-	-	(703,336)
Business	432,537	-	32,686	(399,851)
Transportation	729,590	-	211,671	(517,919)
Operations and maintenance	1,044,749	67,615	-	(977,134)
Nonprogrammed charges - excluding special education	270,693	-	-	(270,693)
Interest and fees	9,818	-	-	(9,818)
Total governmental activities	\$ 18,179,899	\$ 491,064	\$ 4,957,613	(12,731,222)
General revenues:				
Taxes:				
Real estate taxes, levied for general purposes				9,611,599
Real estate taxes, levied for specific purposes				2,280,776
Real estate taxes, levied for debt service				1,381,158
Personal property replacement taxes				503,689
State aid-formula grants				530,901
Investment earnings				339,129
Miscellaneous				45,276
Total general revenues				14,692,528
Change in net position				1,961,306
Net position, beginning of year				17,805,075
Net position, end of year				\$ 19,766,381

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107

Governmental Funds

BALANCE SHEET

June 30, 2019

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 8,113,588	\$ 2,732,884	\$ 801,435	\$ 394,411
Receivables (net of allowance for uncollectibles):				
Property taxes	5,228,308	453,762	344,338	140,942
Replacement taxes	80,587	-	-	-
Intergovernmental	22,683	-	52,502	-
Total assets	<u>\$ 13,445,166</u>	<u>\$ 3,186,646</u>	<u>\$ 1,198,275</u>	<u>\$ 535,353</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 8,679	\$ 177,718	\$ 5,064	\$ -
Unearned revenue	71,863	-	-	-
Total liabilities	<u>80,542</u>	<u>177,718</u>	<u>5,064</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	5,228,308	453,762	344,338	140,942
Total deferred inflows	<u>5,228,308</u>	<u>453,762</u>	<u>344,338</u>	<u>140,942</u>
FUND BALANCES				
Restricted	54,396	2,555,166	848,873	394,411
Unassigned	8,081,920	-	-	-
Total fund balance	<u>8,136,316</u>	<u>2,555,166</u>	<u>848,873</u>	<u>394,411</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 13,445,166</u>	<u>\$ 3,186,646</u>	<u>\$ 1,198,275</u>	<u>\$ 535,353</u>

The accompanying notes are an integral part of this statement.

Debt Service	Capital Projects	Fire Prevention and Safety	Total
\$ 453,658	\$ 1,431,212	\$ 289,870	\$ 14,217,058
803,075	-	-	6,970,425
-	-	-	80,587
-	-	-	75,185
<u>\$ 1,256,733</u>	<u>\$ 1,431,212</u>	<u>\$ 289,870</u>	<u>\$ 21,343,255</u>
\$ -	\$ 43,573	\$ -	\$ 235,034
-	-	-	71,863
-	43,573	-	306,897
<u>803,075</u>	<u>-</u>	<u>-</u>	<u>6,970,425</u>
<u>803,075</u>	<u>-</u>	<u>-</u>	<u>6,970,425</u>
453,658	1,387,639	289,870	5,984,013
-	-	-	8,081,920
<u>453,658</u>	<u>1,387,639</u>	<u>289,870</u>	<u>14,065,933</u>
<u>\$ 1,256,733</u>	<u>\$ 1,431,212</u>	<u>\$ 289,870</u>	<u>\$ 21,343,255</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, 2019

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

Total fund balances - governmental funds	\$	14,065,933
--	----	------------

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.		16,854,522
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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:

Net deferred outflows and (inflows) of resources related to:

IMRF pension	\$	458,725	
TRS pension		(86,764)	
THIS OPEB		<u>(823,391)</u>	(451,430)

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.		(3,775)
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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>(10,698,869)</u>
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Net position of governmental activities	\$	<u>19,766,381</u>
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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, 2019

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 9,692,596	\$ 1,225,185	\$ 668,038	\$ 306,556
Replacement taxes	492,811	-	-	10,878
State aid	3,625,582	-	211,671	-
Federal aid	112,919	-	-	-
Interest	197,036	96,694	17,759	9,274
Other	468,725	67,615	-	-
Total revenues	<u>14,589,669</u>	<u>1,389,494</u>	<u>897,468</u>	<u>326,708</u>
Expenditures				
Current:				
Instruction:				
Regular programs	4,762,191	-	-	49,769
Special programs	1,650,875	-	-	112,755
Other instructional programs	1,000,534	-	-	20,648
State retirement contributions	3,084,461	-	-	-
Support services:				
Pupils	275,115	-	-	14,792
Instructional staff	961,116	-	-	36,513
General administration	438,338	-	-	8,851
School administration	633,291	-	-	27,937
Business	331,968	22,543	-	7,907
Transportation	-	-	721,737	2,945
Operations and maintenance	-	904,370	-	31,900
Nonprogrammed charges	654,231	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	118,887	282,300	-	-
Total expenditures	<u>13,911,007</u>	<u>1,209,213</u>	<u>721,737</u>	<u>314,017</u>
Excess (deficiency) of revenues over expenditures	<u>678,662</u>	<u>180,281</u>	<u>175,731</u>	<u>12,691</u>
Other financing sources (uses)				
Transfers in	17,759	-	-	-
Transfers (out)	-	(1,895,878)	(17,759)	-
Total other financing sources (uses)	<u>17,759</u>	<u>(1,895,878)</u>	<u>(17,759)</u>	<u>-</u>
Net change in fund balance	<u>696,421</u>	<u>(1,715,597)</u>	<u>157,972</u>	<u>12,691</u>
Fund balance, beginning of year	<u>7,439,895</u>	<u>4,270,763</u>	<u>690,901</u>	<u>381,720</u>
Fund balance, end of year	<u>\$ 8,136,316</u>	<u>\$ 2,555,166</u>	<u>\$ 848,873</u>	<u>\$ 394,411</u>

The accompanying notes are an integral part of this statement.

	Debt Service	Capital Projects	Fire Prevention and Safety	Total
\$	1,381,158	\$ -	\$ -	\$ 13,273,533
				503,689
				3,837,253
				112,919
	12,460		5,906	339,129
				536,340
	<u>1,393,618</u>	<u>-</u>	<u>5,906</u>	<u>18,602,863</u>
				4,811,960
				1,763,630
				1,021,182
				3,084,461
				289,907
				997,629
				447,189
				661,228
			5,009	367,427
				724,682
				936,270
				654,231
	1,830,000			1,830,000
	70,882			70,882
	-	508,239		909,426
	<u>1,900,882</u>	<u>508,239</u>	<u>5,009</u>	<u>18,570,104</u>
	(507,264)	(508,239)	897	32,759
		1,895,878		1,913,637
		-		(1,913,637)
		1,895,878		-
	(507,264)	1,387,639	897	32,759
	<u>960,922</u>	<u>-</u>	<u>288,973</u>	<u>14,033,174</u>
\$	<u>453,658</u>	\$ <u>1,387,639</u>	\$ <u>289,870</u>	\$ <u>14,065,933</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, 2019

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

Net change in fund balances - total governmental funds	\$ 32,759
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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.

	483,615
--	---------

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

Net deferred outflows and (inflows) of resources related to:

IMRF pension	653,256
TRS pension	(245,275)
THIS OPEB	(517,646)

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.

	3,913
--	-------

Governmental funds report the effects of premiums, discounts, and similar items when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year net effect of these differences.

	62,984
--	--------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

	<u>1,487,700</u>
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Change in net position of governmental activities	<u>\$ 1,961,306</u>
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The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
Agency Fund
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
June 30, 2019

	Student Activity Fund
<hr/>	
ASSETS	
Cash	\$ <u>42,987</u>
LIABILITIES	
Due to student groups	\$ 38,819
Due to employees	<u>4,168</u>
	<u>\$ 42,987</u>

The accompanying notes are an integral part of this statement.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

1. Reporting Entity

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

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

The District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

2. Fund Accounting

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

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Accounting (Continued)

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

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

3. Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) amounts paid by recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. General Fund

The *General Fund* includes the Educational Account, the Working Cash Account, and the Tort Immunity and Judgment Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in those funds loaned to. 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:

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

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds (Continued)

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

c. Debt Service Fund

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

d. Capital Projects Fund

Capital Projects Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds or transfers from other funds.

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, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. 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.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable" and "available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers most revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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, 2019, property taxes levied for a future period were reported as unavailable revenue in the governmental funds.

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

5. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position / fund balance that applies to future periods. At June 30, 2019, 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, 2019, the District reported deferred inflows related to property taxes levied for a future period, other postemployment benefits, and pension liabilities.

6. Budgetary Data

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

7. Deposits and Investments

The Illinois Compiled Statutes require the District to utilize the 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, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Personal Property Replacement Taxes

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

9. Capital Assets

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

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

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts 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, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. 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.

11. Use of Estimates

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

12. Restricted Net Position

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

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

13. Fund Balance

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

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

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. 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, 2019, 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, 2019 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, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension liability and other postemployment benefits (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB 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	\$ (1,510,000)
Unamortized bond premiums	(47,239)
Net pension liability - IMRF	(949,070)
Net pension liability - TRS	(630,368)
THIS net other postemployment benefit	<u>(7,562,192)</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position of governmental activities	<u>\$ (10,698,869)</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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	\$	900,335
Depreciation expense		<u>(416,720)</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.		\$ <u><u>483,615</u></u>

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

Principal repayments		
General obligation bonds	\$	1,830,000
Accreted interest		(5,833)
Net pension liability - IMRF, net		(730,134)
Net pension liability - TRS, net		272,958
THIS net other postemployment benefit liability		<u>120,709</u>
Net adjustment to increase net change in fund balances - total governmental funds to arrive at change in net position of governmental activities.		\$ <u><u>1,487,700</u></u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE C - DEPOSITS AND INVESTMENTS

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

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

As explained in Note A-7, 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.

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 based upon the District's percentage participation in the pool. Cash for all funds, including cash applicable to the Debt Service Fund and the Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

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

The weighted-average maturity of all pooled marketable investments held by the Treasurer was 5.75 years, at June 30, 2019. 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 \$200,606,078. The District's proportionate share of all pooled cash and investments is approximately 6.96%. Further information about investments held at the Treasurer's office is available from the Treasurer's financial statements.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

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

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, 2019, the carrying value of the District's Agency Funds and imprest funds were \$45,987, 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, 2019, 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 19, 2018. 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.

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.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE D - PROPERTY TAXES RECEIVABLE (Continued)

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. The county is reassessed every three years by the Assessor.

The Illinois Department of Revenue has the statutory responsibility of ensuring uniformity of real property assessments throughout the state. Each year, the Illinois Department of Revenue furnishes the county clerks with an adjustment factor to equalize the level of assessment between counties at one-third of market value. This factor (the equalization factor) is then applied to the assessed valuation to compute the valuation of property to which the tax rate will be applied (the equalized assessed valuation). The equalization factor for Cook County was 2.9109 for 2018.

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 2018 tax levy was \$608,570,368.

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 2018 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, 2019

NOTE E - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019 was as follows:

	Balance July 1, 2018	Increases/ Transfers	Decreases/ Transfers	Balance June 30, 2019
Capital assets, not being depreciated				
Land	\$ 399,498	\$ -	\$ -	\$ 399,498
Construction in progress	129,708	795,326	291,745	633,289
Total capital assets, not being depreciated	<u>529,206</u>	<u>795,326</u>	<u>291,745</u>	<u>1,032,787</u>
Capital assets, being depreciated				
Buildings	21,256,079	-	-	21,256,079
Building improvements	760,459	25,758	-	786,217
Land improvements	557,661	291,745	-	849,406
Equipment	3,150,743	79,251	-	3,229,994
Total capital assets, being depreciated	<u>25,724,942</u>	<u>396,754</u>	<u>-</u>	<u>26,121,696</u>
Less accumulated depreciation for:				
Buildings	6,385,242	265,701	-	6,650,943
Building improvements	92,832	39,583	-	132,415
Land improvements	386,569	42,470	-	429,039
Equipment	3,018,598	68,966	-	3,087,564
Total accumulated depreciation	<u>9,883,241</u>	<u>416,720</u>	<u>-</u>	<u>10,299,961</u>
Total capital assets, being depreciated, net	<u>15,841,701</u>	<u>(19,966)</u>	<u>-</u>	<u>15,821,735</u>
Governmental activities capital assets, net	<u>\$ 16,370,907</u>	<u>\$ 775,360</u>	<u>\$ 291,745</u>	<u>\$ 16,854,522</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE E - CAPITAL ASSETS (Continued)

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

Governmental activities		
General government		
Regular programs	\$	236,124
Education media		10,750
General administration		20,808
School administration		17,837
Facilities acquisition and construction services		54,944
Operations and maintenance		75,063
Food service		<u>1,194</u>
 Total depreciation from governmental activities	 \$	 <u><u>416,720</u></u>

NOTE F - LONG-TERM LIABILITIES

The following is the long-term liability activity for the District for the year ended June 30, 2019:

	<u>Balance</u> <u>July 1, 2018</u>	<u>Additions/ Accretion</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>
Bonds payable:				
General obligation bonds	\$ 3,334,167	\$ 5,833	\$ 1,830,000	\$ 1,510,000
Unamortized premium	<u>110,223</u>	<u>-</u>	<u>62,984</u>	<u>47,239</u>
 Total bonds payable	 <u>3,444,390</u>	 <u>5,833</u>	 <u>1,892,984</u>	 <u>1,557,239</u>
 IMRF net pension liability	 218,936	 1,236,996	 506,862	 949,070
TRIS net pension liability	903,326	13,999	286,957	630,368
THIS net other postemployment benefit liability	<u>7,682,901</u>	<u>456,654</u>	<u>577,363</u>	<u>7,562,192</u>
 Total long-term liabilities - governmental activities	 <u>\$ 12,249,553</u>	 <u>\$ 1,713,482</u>	 <u>\$ 3,264,166</u>	 <u>\$ 10,698,869</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE F - LONG-TERM LIABILITIES (Continued)

	Due within one year
General obligation bonds	\$ <u>1,510,000</u>

1. General Obligation Bonds

The summary of activity in bonds payable for the year ended June 30, 2019 is as follows:

	Bonds Payable July 1, 2018	Accretion	Debt Retired	Bonds Payable June 30, 2019
Series 2005 Capital Appreciation interest at 4.50%, maturing December 1, 2018	\$ 259,167	\$ 5,833	\$ 265,000	\$ -
Series 2016 General Obligation Refunding Bonds interest at 2.00% to 3.00%, maturing December 2, 2019	<u>3,075,000</u>	<u>-</u>	<u>1,565,000</u>	<u>1,510,000</u>
Total	<u>\$ 3,334,167</u>	<u>\$ 5,833</u>	<u>\$ 1,830,000</u>	<u>\$ 1,510,000</u>

At June 30, 2019, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2020	\$ <u>1,510,000</u>	\$ <u>22,650</u>	\$ <u>1,532,650</u>
	<u>\$ 1,510,000</u>	<u>\$ 22,650</u>	<u>\$ 1,532,650</u>

These payments will be made from amounts budgeted from the debt service tax levies in future periods. At June 30, 2019, there is \$453,658 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, 2019, the statutory debt limit for the District was \$41,991,355, of which \$40,481,355 is fully available.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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.

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/fy2018; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE H - PENSION LIABILITIES (Continued)

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

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be funded by bonds issued by the state of Illinois.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE H - PENSION LIABILITIES (Continued)

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2018, 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, 2019, 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 expenses of \$4,055,579 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$2,998,162 in the General Fund based on the current financial resources measurement basis.

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, 2019, were \$40,366, and are deferred because they were paid after the June 30, 2018 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, 2019.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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.

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$40,270 were paid from federal and special trust funds that required employer contributions of \$3,967.

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 District is 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. Additionally, beginning with the year ended June 30, 2019, employers will make a similar contribution for salary increases over 3 percent if members are not exempted by current collective bargaining agreements or contracts.

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, 2019, the District paid \$867 to TRS for employer contributions due on salary increases in excess of 6 percent, \$2,032 for salary increases in excess of 3 percent, and \$9,962 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, 2019, 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, 2019

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	\$	630,368
State's proportionate share of the net pension liability associated with the District		<u>43,182,823</u>
Total	\$	<u>43,813,191</u>

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017, and rolled forward to June 30, 2018. 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, 2018, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2018, the District's proportion was 0.0008087355 percent, which was a decrease of 0.0003736578 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized the following pension expenses/expenditures and revenue pertaining to the District's employees:

	<u>Governmental Activities</u>	<u>General Fund</u>
State on-behalf contributions - revenue and expense/expenditure	\$ 4,055,579	\$ 2,998,162
District TRS pension expense/expenditure	<u>2,770</u>	<u>40,366</u>
Total TRS expense/expenditure	\$ <u>4,058,349</u>	\$ <u>3,038,528</u>

At June 30, 2019, 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, 2019

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>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 12,669	\$ 137
Changes in assumptions	27,648	17,866
Net difference between projected and actual earnings on pension plan investments	-	1,930
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>78,695</u>	<u>226,209</u>
 Total deferred amount to be recognized in pension expense in the future period	 119,012	 246,142
 District contributions subsequent to the measurement date	 <u>40,366</u>	 <u>-</u>
 Total	 <u>\$ 159,378</u>	 <u>\$ 246,142</u>

The District reported \$40,366 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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)

Year ending June 30,	Net Deferred Inflows of Resources
2020	\$ 6,049
2021	13,203
2022	37,061
2023	48,306
2024	22,511
Total	\$ 127,130

Actuarial Assumptions

The total pension liability in the June 30, 2018 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

In the June 30, 2018 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017. In the June 30, 2017 actuarial valuation, mortality rates were also based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2014.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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)

Actuarial Assumptions (Continued)

The long-term (20-year) 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	15.0 %	6.70 %
U.S. equities small/mid cap	2.0	7.90
International equities developed	13.6	7.00
Emerging market equities	3.4	9.40
U.S. bonds core	8.0	2.20
U.S. bonds high yield	4.2	4.40
International debt developed	2.2	1.30
Emerging international debt	2.6	4.50
Real estate	16.0	5.40
Real Return	4.0	1.80
Absolute Return	14.0	3.90
Private equity	15.0	10.20
Total	100 %	

Discount Rate

At June 30, 2018, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2017 rate. 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, 2019

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)

Discount Rate (Continued)

Based on those assumptions, TRS's fiduciary net position at June 30, 2018 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 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.

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:

	<u>1% Lower</u> <u>6.00%</u>	<u>Current</u> <u>Discount</u> <u>7.00%</u>	<u>1% Higher</u> <u>8.00%</u>
District's proportionate share of the net pension liability	\$ <u>773,086</u>	\$ <u>630,368</u>	\$ <u>515,436</u>

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2018 is available in the separately issued TRS *Comprehensive Annual Financial Report*.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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 administer 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, 2019

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	26
Inactive plan members entitled to but not yet receiving benefits	83
Active plan members	38
Total	147

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 2018 was 10.55%. For the fiscal year ended June 30, 2019 the District contributed \$129,048 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, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation Rate	2.50%
Salary Increases	3.39% to 14.25%

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Investment Rate of Return	7.25%
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 2014-2017.
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.
Long-term Expected Rate of Return	The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Equities	37%	(6.08%)
International equities	18%	(14.16%)
Fixed Income	28%	(0.28%)
Real Estate	9%	8.36%
Alternative Investments	7%	4.75% - 12.40%
Cash Equivalents	1%	2.50%
Total	100%	

Single Discount Rate

A Single Discount Rate of 7.25% 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 the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 3.71% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA index"), and the resulting single discount rate is 7.25%.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2018:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$ 5,505,469	\$ 5,286,533	\$ 218,936
Changes for the year:			
Service cost	139,963	-	139,963
Interest on the total pension liability	408,804	-	408,804
Difference between expected and actual experience of the total pension liability	(32,338)	-	(32,338)
Changes of assumptions	160,166	-	160,166
Contributions - Employer	-	139,353	(139,353)
Contributions - Employees	-	59,440	(59,440)
Net Investment Income	-	(278,613)	278,613
Benefit payments, including refunds of employee contributions	(249,450)	(249,450)	-
Other (net transfer)	-	26,281	(26,281)
Net changes	<u>427,145</u>	<u>(302,989)</u>	<u>730,134</u>
Balances at December 31, 2018	<u>\$ 5,932,614</u>	<u>\$ 4,983,544</u>	<u>\$ 949,070</u>

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

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, 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 (6.25%)	Current Discount Rate (7.25%)	1% Higher (8.25%)
Net pension liability	<u>\$ 1,681,982</u>	<u>\$ 949,070</u>	<u>\$ 348,209</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2019 the District recognized pension expense of \$205,926. At June 30, 2019, the District reported, deferred outflows of resources and deferred 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	\$ 15,723	\$ 17,738
Change of assumptions	87,856	38,825
Net difference between projected and actual earnings on pension plan investments	<u>610,673</u>	<u>267,346</u>
 Total deferred amounts to be recognized in pension expense in future periods	 <u>714,252</u>	 <u>323,909</u>
 <i>Pension contributions made subsequent to the measurement date</i>	 <u>68,382</u>	 <u>-</u>
 Total deferred amounts related to pensions	 <u>\$ 782,634</u>	 <u>\$ 323,909</u>

The District reported \$68,382 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, 2020.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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)

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

<u>Year ending June 30,</u>	<u>Net Deferred Outflows of Resources</u>
2020	\$ 145,578
2021	64,206
2022	45,722
2023	134,837
2024	-
Thereafter	-
Total	\$ <u>390,343</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	\$ 40,366	\$ 68,382	\$ 108,748
Experience	12,669	15,723	28,392
Assumptions	27,648	87,856	115,504
Proportionate share	78,695	-	78,695
Investments	-	610,673	610,673
	<u>\$ 159,378</u>	<u>\$ 782,634</u>	<u>\$ 942,012</u>
Net pension liability	\$ <u>630,368</u>	\$ <u>949,070</u>	\$ <u>1,579,438</u>

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE H - PENSION LIABILITIES (Continued)

3. Summary of Pension Items (Continued)

	TRS	IMRF	Total
Pension expense	\$ 4,058,349	\$ 205,926	\$ 4,264,275
Deferred inflows of resources			
Investments	\$ 1,930	\$ 267,346	\$ 269,276
Experience	137	17,738	17,875
Assumptions	17,866	38,825	56,691
Proportionate share	226,209	-	226,209
	\$ 246,142	\$ 323,909	\$ 570,051

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, 2019

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. In the fund financial statements, the State contributions are intended to match contributions to the THIS Fund from active members, which were 1.24 percent of pay during the year ended June 30, 2019. In the government-wide financial statements, State of Illinois contributions also include 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). For the year ended June 30, 2019, the District recognized revenue and expenses of \$567,224 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$86,299 in the General Fund based on the current financial resources measurement basis for State of Illinois contributions on behalf of the District's employees.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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 0.92 percent during the year ended June 30, 2019. For the year ended June 30, 2019, the District paid \$64,028 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2018 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, 2019, 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	\$	7,562,192
State's estimated proportionate share of the net OPEB liability associated with the District*		10,154,393
Total	\$	17,716,585

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017, and rolled forward to June 30, 2018. 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, 2018, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2018, the District's proportion was 0.028704 percent, which was a decrease of 0.000903 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the District recognized the following for OPEB expense/expenditure and revenue pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - OPEB revenue and expense/expenditure	\$ 567,224	\$ 86,299
District OPEB pension expense/expenditure	456,654	64,028
Total OPEB expense/expenditure	\$ 1,023,878	\$ 150,327

At June 30, 2019, 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, 2019

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>Deferred Outflows of Resources</u>		<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$	-	\$ 27,133
Change of assumptions		-	1,101,182
Net difference between projected and actual earnings on OPEB plan investments		-	232
Changes in proportion and differences between District contributions and proportionate share of contributions		472,309	231,181
Total deferred amounts to be recognized in OPEB expense in future periods		<u>472,309</u>	<u>1,359,728</u>
District contributions subsequent to the measurement date		64,028	-
Total deferred amounts related to OPEB	\$	<u>536,337</u>	\$ <u>1,359,728</u>

The District reported \$64,028 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, 2019

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>
2020	\$ 145,023
2021	145,023
2022	145,023
2023	145,002
2024	144,959
Thereafter	<u>162,389</u>
Total	\$ <u>887,419</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2018 actuarial valuation was 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, 2018, contribution rates are 1.18% of pay for active members, 0.88% of pay for school districts, and 1.18% 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, 2019

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 Disabled 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 2018. For fiscal years on and after 2019, trend starts at 8.00% and 9.00% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additional trend rate of 0.36% is added to non-Medicare cost on and after 2022 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, 2019

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 1.18 percent, 0.88 percent, 1.18 percent of pay, respectively for fiscal year 2018. 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 3.56 percent at June 30, 2017, and 3.62 percent at June 30, 2018, was used to measure the total OPEB liability. The increase in the single discount rate, from 3.56 percent to 3.62 percent, caused the total OPEB liability for the entire plan to decrease by approximately \$285 million as of June 30, 2018.

Investment Return

During plan year end June 30, 2018, the trust earned \$743,000 in interest, and due to benefit payables, the market value of assets at June 30, 2018, is a negative \$9.23 million. Given the benefit payable, negative asset value 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 1.301% for plan year end June 30, 2018, and 0.678% for plan year end June 30, 2017.

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 3.62 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 (2.62 percent) or 1-percentage-point higher (4.62 percent) than the current rate:

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

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)

	1% Decrease (2.62%)	Current Discount (3.62%)	1% Increase (4.62%)
District's proportionate share of the net OPEB liability	\$ <u>9,092,671</u>	\$ <u>7,562,192</u>	\$ <u>6,354,009</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, 2018, 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 2019 decreasing to an ultimate trend rate of 4.86% in 2026, for non-Medicare coverage, and 9.00% in 2019 decreasing to an ultimate trend rate of 4.50% in 2028 for Medicare coverage.

	1% Decrease *	Current Healthcare Trend Rate	1% Increase **
District's proportionate share of the net OPEB liability	\$ <u>6,131,713</u>	\$ <u>7,562,192</u>	\$ <u>9,489,390</u>

* One percentage point decrease in healthcare trend rates are 7.00% in 2019 decreasing to an ultimate trend rate of 3.86% in 2026, for non-Medicare coverage, and 8.00% in 2018 decreasing to an ultimate trend rate of 3.50% in 2028 for Medicare coverage.

** One percentage point increase in healthcare trend rates are 9.00% in 2019 decreasing to an ultimate trend rate of 5.86% in 2026, for non-Medicare coverage, and 10.00% in 2018 decreasing to an ultimate trend rate of 5.50% in 2028 for Medicare coverage.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE J - INTERFUND TRANSFERS

The District transferred \$1,895,878 from the Operations and Maintenance Fund to the Capital Projects Fund. The amount transferred is to be used for capital projects.

The District transferred \$17,759 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, 2019. Commitments approximate \$1,395,000 at June 30, 2019.

Pleasantdale School District 107
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2019

NOTE N - SUBSEQUENT EVENTS

Management has evaluated subsequent events through November 14, 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
MULTIYEAR SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
MOST RECENT CALENDAR YEARS
Illinois Municipal Retirement Fund
Five Most Recent Fiscal Years

	2019	2018	2017	2016	2015
Total pension liability					
Service cost	\$ 139,963	\$ 158,773	\$ 151,769	\$ 149,557	\$ 152,338
Interest on the total pension liability	408,804	394,003	370,646	353,626	311,836
Difference between expected and actual experience of the total pension liability	(32,338)	69,033	3,237	(60,503)	77,228
Assumption changes	160,166	(170,459)	(12,707)	6,157	217,974
Benefit payments and refunds	(249,450)	(239,724)	(196,768)	(235,393)	(153,589)
Net change in total pension liability	427,145	211,626	316,177	213,444	605,787
Total pension liability, beginning	5,505,469	5,293,843	4,977,666	4,764,222	4,158,435
Total pension liability, ending	<u>\$ 5,932,614</u>	<u>\$ 5,505,469</u>	<u>\$ 5,293,843</u>	<u>\$ 4,977,666</u>	<u>\$ 4,764,222</u>
Plan fiduciary net position					
Contributions, employer	\$ 139,353	\$ 141,122	\$ 152,679	\$ 136,130	\$ 136,352
Contributions, employee	59,440	58,638	59,744	57,358	56,761
Net investment income	(278,613)	785,932	289,224	21,075	244,607
Benefit payments, including refunds of employee contribution	(249,450)	(239,724)	(196,768)	(235,393)	(153,589)
Other (net transfer)	26,281	(35,004)	34,191	21,326	(38,323)
Net change in plan fiduciary net position	(302,989)	710,964	339,070	496	245,808
Plan fiduciary net position, beginning	5,286,533	4,575,569	4,236,499	4,236,003	3,990,195
Plan fiduciary net position, ending	<u>\$ 4,983,544</u>	<u>\$ 5,286,533</u>	<u>\$ 4,575,569</u>	<u>\$ 4,236,499</u>	<u>\$ 4,236,003</u>
Net pension liability	<u>\$ 949,070</u>	<u>\$ 218,936</u>	<u>\$ 718,274</u>	<u>\$ 741,167</u>	<u>\$ 528,219</u>
Plan fiduciary net position as a percentage of the total pension liability	84.00 %	96.02 %	86.43 %	85.11 %	88.91 %
Covered Valuation Payroll	\$ 1,320,884	\$ 1,303,068	\$ 1,327,643	\$ 1,274,619	\$ 1,261,348
Net pension liability as a percentage of covered valuation payroll	71.85 %	16.80 %	54.10 %	58.15 %	41.88 %

Note 1: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015; therefore, 10 years of information is not available.

Note 2: Actuarial valuations are as of December 31, which is six months prior to the end of the fiscal year.

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF CONTRIBUTIONS
Illinois Municipal Retirement Fund
Five Most Recent Fiscal Years

Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2019	\$ 139,353 *	\$ 139,353	-	\$ 1,320,884	10.55 %
2018	141,122	141,122	-	1,303,068	10.83
2017	152,679	152,679	-	1,327,643	11.50
2016	136,129	136,130	(1)	1,274,619	10.68
2015	136,352	136,352	-	1,261,348	10.81

* Estimated based on contribution rate of 10.55% and covered valuation payroll of \$1,320,884.

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
Five Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
District's proportion of the net pension liability	0.0008087355 %	0.0011823933 %	0.0010676731 %	0.0009862948 %	0.0009248978 %
District's proportionate share of the net pension liability	\$ 630,368	\$ 903,326	\$ 842,779	\$ 646,122	\$ 562,877
State's proportionate share of the net pension liability associated with the District	<u>43,182,823</u>	<u>51,818,700</u>	<u>47,787,873</u>	<u>38,581,979</u>	<u>35,101,562</u>
Total	<u>\$ 43,813,191</u>	<u>\$ 52,722,026</u>	<u>\$ 48,630,652</u>	<u>\$ 39,228,101</u>	<u>\$ 35,664,439</u>
District's covered-employee payroll	<u>\$ 6,801,137</u>	<u>\$ 6,797,802</u>	<u>\$ 6,324,214</u>	<u>\$ 5,954,992</u>	<u>\$ 5,689,636</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	9.27 %	13.29 %	13.33 %	10.85 %	9.89 %
Plan fiduciary net position as a percentage of the total pension liability	40.00 %	39.30 %	36.40 %	41.50 %	43.00 %

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Retirement System of the State of Illinois
Five Most Recent Fiscal Years

	2019	2018	2017	2016	2015
Contractually required contribution \$	39,447	\$ 42,921	\$ 43,109	\$ 34,539	\$ 33,000
Contributions in relation to the contractually required contribution	33,602	48,714	41,348	15,529	16,450
Contribution deficiency (excess) \$	5,845	\$ (5,793)	\$ 1,761	\$ 19,010	\$ 16,550
District's covered-employee payroll \$	6,959,580	\$ 6,801,137	\$ 6,797,802	\$ 6,324,214	\$ 5,954,992
Contributions as a percentage of covered-employee payroll	0.48 %	0.72 %	0.61 %	0.25 %	0.28 %

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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

Pleasantdale School District 107
MULTIYEAR SCHEDULE OF DISTRICT'S PROPORTIONATE
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY
Teachers' Health Insurance Security Fund
Two Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.028704 %	0.029607 %
District's proportionate share of the net OPEB liability	\$ 7,562,192	\$ 7,682,901
State's proportionate share of the net OPEB liability associated with the District	<u>10,154,393</u>	<u>10,089,558</u>
Total	<u>\$ 17,716,585</u>	<u>\$ 17,772,459</u>
District's covered-employee payroll	\$ 6,801,137	\$ 6,797,802
District's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	111.19 %	113.02 %
Plan fiduciary net position as a percentage of the total OPEB liability	-0.07 %	-0.17 %

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

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
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Health Insurance Security Fund
Two Most Recent Fiscal Years

	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 59,850	\$ 57,102
Contributions in relation to the contractually required contribution	<u>59,879</u>	<u>57,212</u>
Contribution excess	<u>\$ 29</u>	<u>\$ 110</u>
District's covered-employee payroll	\$ 6,959,580	\$ 6,801,137
Contributions as a percentage of covered-employee payroll	0.86 %	0.84 %

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

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, 2019
 With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 9,656,313	\$ 9,555,468	\$ (100,845)	\$ 8,773,761
Special education levy	142,168	137,128	(5,040)	128,435
replacement taxes	370,000	492,811	122,811	374,393
Regular tuition from pupils or parents	162,000	166,009	4,009	161,662
Regular tuition from other districts	100,000	4,196	(95,804)	136,004
from pupils or parents	45,000	57,313	12,313	50,561
Special education tuition from other districts	-	117,328	117,328	-
Interest on investments	4,800	197,036	192,236	130,049
Sales to pupils - lunch	-	-	-	-
Fees	-	807	807	-
Rentals - regular textbook	60,000	77,796	17,796	66,563
Impact fees from municipal or county governments	-	18,488	18,488	2,610
Refund of prior years' expenditures	-	22,075	22,075	5,191
Other	-	4,713	4,713	61,515
Total local sources	<u>10,540,281</u>	<u>10,851,168</u>	<u>310,887</u>	<u>9,890,744</u>
State sources				
Evidenced Based Funding	530,901	530,901	-	502,039
Private Facility Tuition	55,000	9,050	(45,950)	33,874
Children Requiring Sp Ed Services	49,500	-	(49,500)	-
Special Education - Personnel	85,000	-	(85,000)	-
- T.P.I. and T.P.E.	-	-	-	72
State Free Lunch and Breakfast	200	420	220	302
Other state sources	1,000	750	(250)	1,500
Total state sources	<u>721,601</u>	<u>541,121</u>	<u>(180,480)</u>	<u>537,787</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Federal sources				
National School Lunch Program	\$ 45,000	\$ 32,266	\$ (12,734)	\$ 43,414
Title I - Low Income	48,286	57,342	9,056	51,334
Federal - Special Education - Pre-School Flow Through	-	-	-	812
- I.D.E.A. - Flow Through	5,000	-	(5,000)	4,807
- I.D.E.A. - Room and Board	15,000	2,211	(12,789)	20,954
Title II - Teacher Quality	21,611	21,100	(511)	31,639
Other federal sources	50,000	-	(50,000)	-
Total federal sources	<u>184,897</u>	<u>112,919</u>	<u>(71,978)</u>	<u>152,960</u>
Total revenues	<u>11,446,779</u>	<u>11,505,208</u>	<u>58,429</u>	<u>10,581,491</u>
Expenditures				
Instruction				
Regular programs				
Salaries	3,867,890	3,737,235	130,655	3,695,167
Employee benefits	1,053,985	886,558	167,427	829,488
Purchased services	41,000	35,111	5,889	29,099
Supplies and materials	133,795	102,408	31,387	107,659
Capital outlay	7,500	9,367	(1,867)	5,857
Other objects	1,300	879	421	1,056
Non-capitalized equipment	4,000	-	4,000	1,203
Total	<u>5,109,470</u>	<u>4,771,558</u>	<u>337,912</u>	<u>4,669,529</u>
Pre-K programs				
Salaries	199,314	198,888	426	192,627
Employee benefits	48,205	50,816	(2,611)	49,247
Supplies and materials	5,000	3,991	1,009	4,618
Total	<u>252,519</u>	<u>253,695</u>	<u>(1,176)</u>	<u>246,492</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, 2019
 With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Special education programs				
Salaries	\$ 1,432,462	\$ 1,314,067	\$ 118,395	\$ 1,381,221
Employee benefits	321,655	277,282	44,373	312,208
Purchased services	4,750	6,966	(2,216)	4,718
Supplies and materials	21,715	16,424	5,291	24,106
Other objects	3,500	1,620	1,880	1,557
Termination benefits	-	-	-	5,018
Total	<u>1,784,082</u>	<u>1,616,359</u>	<u>167,723</u>	<u>1,728,828</u>
Interscholastic programs				
Salaries	424,923	438,361	(13,438)	411,548
Employee benefits	44,451	45,200	(749)	43,052
Purchased services	4,100	3,975	125	4,043
Supplies and materials	17,150	18,340	(1,190)	11,339
Other objects	800	400	400	603
Total	<u>491,424</u>	<u>506,276</u>	<u>(14,852)</u>	<u>470,585</u>
Summer school programs				
Salaries	48,500	41,029	7,471	43,082
Employee benefits	5,180	3,356	1,824	3,297
Supplies and materials	2,500	3,427	(927)	2,305
Total	<u>56,180</u>	<u>47,812</u>	<u>8,368</u>	<u>48,684</u>
Gifted programs				
Salaries	161,608	161,608	-	156,521
Employee benefits	29,177	29,177	-	29,447
Supplies and materials	2,160	1,966	194	1,745
Total	<u>192,945</u>	<u>192,751</u>	<u>194</u>	<u>187,713</u>
Special education programs K-12 - private tuition	<u>137,000</u>	<u>34,516</u>	<u>102,484</u>	<u>59,079</u>
Total instruction	<u>8,023,620</u>	<u>7,422,967</u>	<u>600,653</u>	<u>7,410,910</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Support services				
Pupils				
Attendance and social work services				
Salaries	\$ 120,211	\$ 131,333	\$ (11,122)	\$ 116,424
Employee benefits	32,337	32,337	-	33,540
Supplies and materials	2,860	2,154	706	1,536
Total	<u>155,408</u>	<u>165,824</u>	<u>(10,416)</u>	<u>151,500</u>
Health services				
Salaries	81,277	81,277	-	77,339
Employee benefits	29,681	26,346	3,335	32,414
Purchased services	50	-	50	-
Supplies and materials	2,000	1,668	332	1,898
Total	<u>113,008</u>	<u>109,291</u>	<u>3,717</u>	<u>111,651</u>
Total pupils	<u>268,416</u>	<u>275,115</u>	<u>(6,699)</u>	<u>263,151</u>
Instructional staff				
Improvement of instruction services				
Salaries	323,927	283,378	40,549	276,590
Employee benefits	81,859	71,887	9,972	71,356
Purchased services	47,111	54,826	(7,715)	48,217
Supplies and materials	101,000	70,792	30,208	80,115
Total	<u>553,897</u>	<u>480,883</u>	<u>73,014</u>	<u>476,278</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Educational media services				
Salaries	\$ 288,927	\$ 297,297	\$ (8,370)	\$ 235,602
Employee benefits	74,417	74,065	352	61,060
Purchased services	5,530	25,315	(19,785)	111,596
Supplies and materials	90,750	68,054	22,696	80,159
Capital outlay	116,000	104,546	11,454	128,860
Other objects	20,000	14,602	5,398	14,152
Non-capitalized equipment	7,500	900	6,600	211
Total	<u>603,124</u>	<u>584,779</u>	<u>18,345</u>	<u>631,640</u>
Total instructional staff	<u>1,157,021</u>	<u>1,065,662</u>	<u>91,359</u>	<u>1,107,918</u>
General administration				
Board of education services				
Purchased services	62,000	45,084	16,916	59,787
Supplies and materials	16,000	10,384	5,616	6,433
Other objects	10,000	7,631	2,369	8,541
Total	<u>88,000</u>	<u>63,099</u>	<u>24,901</u>	<u>74,761</u>
Executive administration services				
Salaries	224,591	227,401	(2,810)	213,206
Employee benefits	51,816	55,083	(3,267)	56,300
Purchased services	15,600	9,083	6,517	12,328
Supplies and materials	5,000	2,868	2,132	2,207
Capital outlay	2,000	-	2,000	-
Other objects	6,500	5,759	741	5,781
Total	<u>305,507</u>	<u>300,194</u>	<u>5,313</u>	<u>289,822</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Tort immunity services				
Purchased services	\$ 72,043	\$ 75,045	\$ (3,002)	\$ 65,644
Total	<u>72,043</u>	<u>75,045</u>	<u>(3,002)</u>	<u>65,644</u>
Total general administration	<u>465,550</u>	<u>438,338</u>	<u>27,212</u>	<u>430,227</u>
School administration				
Office of the principal services				
Salaries	488,177	485,113	3,064	467,993
Employee benefits	128,211	122,573	5,638	143,598
Purchased services	15,750	9,925	5,825	10,252
Supplies and materials	16,250	14,901	1,349	11,749
Other objects	1,700	779	921	1,230
Termination benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,244</u>
Total	<u>650,088</u>	<u>633,291</u>	<u>16,797</u>	<u>674,066</u>
Total school administration	<u>650,088</u>	<u>633,291</u>	<u>16,797</u>	<u>674,066</u>
Business				
Fiscal services				
Salaries	135,394	148,211	(12,817)	155,692
Employee benefits	30,930	35,566	(4,636)	35,266
Purchased services	128,650	110,508	18,142	124,024
Supplies and materials	7,000	1,438	5,562	308
Capital outlay	4,800	-	4,800	-
Termination benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,474</u>
Total	<u>306,774</u>	<u>295,723</u>	<u>11,051</u>	<u>327,764</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Operation and maintenance of plant services				
Purchased services	\$ 6,200	\$ -	\$ 6,200	\$ 3,360
Total	<u>6,200</u>	<u>-</u>	<u>6,200</u>	<u>3,360</u>
Food services				
Salaries	18,273	10,671	7,602	8,852
Supplies and materials	56,000	25,574	30,426	28,448
Capital outlay	4,000	4,974	(974)	4,950
Total	<u>78,273</u>	<u>41,219</u>	<u>37,054</u>	<u>42,250</u>
Total business	<u>391,247</u>	<u>336,942</u>	<u>54,305</u>	<u>373,374</u>
Central				
Information services				
Purchased services	20,000	-	20,000	-
Total	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total central	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total support services	<u>2,952,322</u>	<u>2,749,348</u>	<u>202,974</u>	<u>2,848,736</u>
Payments for special education programs				
Other objects	442,371	383,538	58,833	422,305
Payments for special education programs - tuition				
Other objects	256,595	270,693	(14,098)	136,852
Total payments to other districts and other government units	<u>698,966</u>	<u>654,231</u>	<u>44,735</u>	<u>559,157</u>
Total expenditures	<u>11,674,908</u>	<u>10,826,546</u>	<u>848,362</u>	<u>10,818,803</u>
Excess (deficiency) of revenues over expenditures	<u>(228,129)</u>	<u>678,662</u>	<u>906,791</u>	<u>(237,312)</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Other financing uses				
Permanent transfer of interest - in	\$ -	\$ 17,759	\$ 17,759	\$ 13,264
Total other financing uses	<u>-</u>	<u>17,759</u>	<u>17,759</u>	<u>13,264</u>
Net change to fund balance	<u>\$ (228,129)</u>	696,421	<u>\$ 924,550</u>	(224,048)
Fund balance, beginning of year		<u>7,439,895</u>		<u>7,663,943</u>
Fund balance, end of year		<u>\$ 8,136,316</u>		<u>\$ 7,439,895</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 1,706,300	\$ 1,225,185	\$ (481,115)	\$ 1,549,095
Interest on investments	60,000	96,694	36,694	61,077
Rentals	-	67,615	67,615	3,200
Impact fees from municipal or county governments	6,000	-	(6,000)	-
Other	-	-	-	20,000
Total local sources	<u>1,772,300</u>	<u>1,389,494</u>	<u>(382,806)</u>	<u>1,633,372</u>
Total revenues	<u>1,772,300</u>	<u>1,389,494</u>	<u>(382,806)</u>	<u>1,633,372</u>
Expenditures				
Support services				
Business				
Facilities acquisition and construction services				
Purchased services	30,000	22,543	7,457	1,085
Capital outlay	440,000	14,853	425,147	343,717
Total	<u>470,000</u>	<u>37,396</u>	<u>432,604</u>	<u>344,802</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Operation and maintenance of plant services				
Salaries	\$ 198,339	\$ 185,452	\$ 12,887	\$ 183,164
Employee benefits	28,496	25,767	2,729	30,435
Purchased services	428,952	470,031	(41,079)	363,327
Supplies and materials	326,200	221,849	104,351	222,524
Capital outlay	525,000	267,447	257,553	115,609
Non-capitalized equipment	-	1,271	(1,271)	-
Total	<u>1,506,987</u>	<u>1,171,817</u>	<u>335,170</u>	<u>915,059</u>
Total business	<u>1,976,987</u>	<u>1,209,213</u>	<u>767,774</u>	<u>1,259,861</u>
Total support services	<u>1,976,987</u>	<u>1,209,213</u>	<u>767,774</u>	<u>1,259,861</u>
Total expenditures	<u>1,976,987</u>	<u>1,209,213</u>	<u>767,774</u>	<u>1,259,861</u>
Excess (deficiency) of revenues over expenditures	<u>(204,687)</u>	<u>180,281</u>	<u>384,968</u>	<u>373,511</u>
Other financing uses				
Transfer to Capital Projects Fund	-	(1,895,878)	(1,895,878)	-
Total other financing uses	<u>-</u>	<u>(1,895,878)</u>	<u>(1,895,878)</u>	<u>-</u>
Net change in fund balance	<u>\$ (204,687)</u>	<u>(1,715,597)</u>	<u>\$ (1,510,910)</u>	<u>373,511</u>
Fund balance, beginning of year		<u>4,270,763</u>		<u>3,897,252</u>
Fund balance, end of year		<u>\$ 2,555,166</u>		<u>\$ 4,270,763</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 711,262	\$ 668,038	\$ (43,224)	\$ 650,855
Interest on investments	<u>13,000</u>	<u>17,759</u>	<u>4,759</u>	<u>13,264</u>
Total local sources	<u>724,262</u>	<u>685,797</u>	<u>(38,465)</u>	<u>664,119</u>
State sources				
Transportation - Regular/Vocational	180,000	176,889	(3,111)	230,632
Transportation - Special Education	<u>55,000</u>	<u>34,782</u>	<u>(20,218)</u>	<u>50,461</u>
Total state sources	<u>235,000</u>	<u>211,671</u>	<u>(23,329)</u>	<u>281,093</u>
Total revenues	<u>959,262</u>	<u>897,468</u>	<u>(61,794)</u>	<u>945,212</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	40,014	39,870	144	45,925
Employee benefits	8,616	10,127	(1,511)	9,339
Purchased services	<u>769,373</u>	<u>671,740</u>	<u>97,633</u>	<u>626,828</u>
Total	<u>818,003</u>	<u>721,737</u>	<u>96,266</u>	<u>682,092</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Total support services	\$ 818,003	\$ 721,737	\$ 96,266	\$ 682,092
Total expenditures	818,003	721,737	96,266	682,092
Excess of revenues over expenditures	141,259	175,731	34,472	263,120
Other financing uses				
Permanent transfer of interest - out	-	(17,759)	17,759	(13,264)
Permanent transfer to Debt Service Fund	-	-	-	(750,000)
Total other financing uses	-	(17,759)	17,759	(763,264)
Net change in fund balance	\$ 141,259	157,972	\$ 52,231	(500,144)
Fund balance, beginning of year		690,901		1,191,045
Fund balance, end of year		\$ 848,873		\$ 690,901

(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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 167,284	\$ 138,219	\$ (29,065)	\$ 151,111
Social security/Medicare only levy	198,040	168,337	(29,703)	179,063
replacement taxes	88,000	10,878	(77,122)	78,240
Interest on investments	3,800	9,274	5,474	4,647
Total local sources	<u>457,124</u>	<u>326,708</u>	<u>(130,416)</u>	<u>413,061</u>
Total revenues	<u>457,124</u>	<u>326,708</u>	<u>(130,416)</u>	<u>413,061</u>
Expenditures				
Instruction				
Regular programs	52,182	49,769	2,413	50,727
Pre-K programs	2,733	2,773	(40)	2,682
Special education programs	144,048	112,755	31,293	132,456
Interscholastic programs	9,950	13,170	(3,220)	10,627
Summer school programs	2,900	2,419	481	2,778
Gifted programs	2,343	2,286	57	2,210
Total instruction	<u>214,156</u>	<u>183,172</u>	<u>30,984</u>	<u>201,480</u>
Support services				
Pupils				
Attendance and social work services	1,711	1,546	165	1,869
Health services	12,850	13,246	(396)	12,651
Total pupils	<u>14,561</u>	<u>14,792</u>	<u>(231)</u>	<u>14,520</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Instructional staff				
Improvement of instruction services	\$ 4,215	\$ 4,035	\$ 180	\$ 4,158
Educational media services	29,665	32,478	(2,813)	23,892
Total instructional staff	<u>33,880</u>	<u>36,513</u>	<u>(2,633)</u>	<u>28,050</u>
General administration				
Executive administration services	8,613	8,851	(238)	8,747
Total general administration	<u>8,613</u>	<u>8,851</u>	<u>(238)</u>	<u>8,747</u>
School administration				
Office of the principal services	29,181	27,937	1,244	28,705
Total school administration	<u>29,181</u>	<u>27,937</u>	<u>1,244</u>	<u>28,705</u>
Business				
Fiscal services	6,238	7,091	(853)	7,212
Operation and maintenance of plant services	32,656	31,900	756	32,763
Pupil transportation services	2,777	2,945	(168)	3,041
Food services	4,454	816	3,638	676
Total business	<u>46,125</u>	<u>42,752</u>	<u>3,373</u>	<u>43,692</u>
Total support services	<u>132,360</u>	<u>130,845</u>	<u>1,515</u>	<u>123,714</u>
Total expenditures	<u>346,516</u>	<u>314,017</u>	<u>32,499</u>	<u>325,194</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Excess of revenues over expenditures	\$ 110,608	12,691	\$ (97,917)	87,867
Fund balance, beginning of year		<u>381,720</u>		<u>293,853</u>
Fund balance, end of year		<u>\$ 394,411</u>		<u>\$ 381,720</u>

(Concluded)

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

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 19, 2018.
- g) All budgets lapse at the end of the year.

2. EXPENDITURES IN EXCESS OF BUDGETS

The following fund had expenditures in excess of budgets at June 30, 2019:

Fund	Amount
Debt Service	\$ 2,196
Capital Projects	\$ 508,239

The variance in the Capital Projects Fund is the result of the District budgeting for certain capital projects costs in the Operations and Maintenance Fund for the year ended June 30, 2019.

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

3. BUDGET RECONCILIATION

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

	<u>Revenues</u>		<u>Expenditures</u>
General fund - budgetary basis	\$ 11,505,208	\$	10,826,546
On-behalf payments received	3,084,461		-
On-behalf payments made	-		3,084,461
	<u>14,589,669</u>	<u>\$</u>	<u>13,911,007</u>
General fund - GAAP basis	\$		\$

4. CHANGES OF ASSUMPTIONS - TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Changes of Assumptions

For the 2018, 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, but the rates of increase in the 2018 measurement year were slightly higher.

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.

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 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.

Pleasantdale School District 107
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 IMRF CONTRIBUTION RATE* (Continued)

Change in Assumptions:

For the 2018 measurement year, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.50 percent and a real return of 4.75%.

For the 2017, 2016, 2015 and 2014 measurement years, the assumed investment rate of return was 7.50 percent, including an inflation rate of 2.50 percent and a real return of 5.00%.

6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 THIS CONTRIBUTION RATE

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of June 30 each year, 12 months prior to the fiscal year in which contributions are reported.
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Fiscal Year End	June 30, 2019

Methods and Assumptions Used to Determine the 2018 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Asset Valuation Method	Market value
Investment Rate of Return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Single equivalent discount rate	3.62%
Price Inflation	2.75%
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 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2014.

Pleasantdale School District 107
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2019

6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2018 THIS CONTRIBUTION RATE (Continued)

Methods and Assumptions Used to Determine the 2018 Contribution Rate: (Continued)

Healthcare Cost Trend Rates	Actual trend used for fiscal year 2018. For fiscal years on and after 2019, trend starts at 8.00% and 9.00% for non-Medicare cost and Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.50%. Additonal trend rate of 0.36% is added to non-Medicare cost on and after 2022 to account for the Excise Tax.
Aging Factors Expenses	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death" 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.

Change in Assumptions:

The Discount Rate was changed from 3.56% used in the Fiscal Year 2018 valuation to 3.62%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

SUPPLEMENTARY FINANCIAL INFORMATION

Pleasantdale School District 107
General Fund
COMBINING BALANCE SHEET
June 30, 2019

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 7,780,501	\$ 54,396	\$ 278,691	\$ 8,113,588
Receivables (net of allowance for uncollectibles):				
Property taxes	5,187,673	40,635	-	5,228,308
Replacement taxes	80,587	-	-	80,587
Intergovernmental	22,683	-	-	22,683
Total assets	<u>\$ 13,071,444</u>	<u>\$ 95,031</u>	<u>\$ 278,691</u>	<u>\$ 13,445,166</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 8,679	\$ -	\$ -	\$ 8,679
Payroll deductions payable	-	-	-	-
Unearned revenue	71,863	-	-	71,863
Total liabilities	<u>80,542</u>	<u>-</u>	<u>-</u>	<u>80,542</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	5,187,673	40,635	-	5,228,308
Total deferred inflows	<u>5,187,673</u>	<u>40,635</u>	<u>-</u>	<u>5,228,308</u>
FUND BALANCES				
Restricted	-	54,396	-	54,396
Unassigned	7,803,229	-	278,691	8,081,920
Total fund balance	<u>7,803,229</u>	<u>54,396</u>	<u>278,691</u>	<u>8,136,316</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 13,071,444</u>	<u>\$ 95,031</u>	<u>\$ 278,691</u>	<u>\$ 13,445,166</u>

Pleasantdale School District 107

General Fund

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

For the Year Ended June 30, 2019

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 9,611,599	\$ 80,997	\$ -	\$ 9,692,596
Replacement taxes	492,811	-	-	492,811
State aid	3,625,582	-	-	3,625,582
Federal aid	112,919	-	-	112,919
Interest	190,843	573	5,620	197,036
Other	468,725	-	-	468,725
Total revenues	<u>14,502,479</u>	<u>81,570</u>	<u>5,620</u>	<u>14,589,669</u>
Expenditures				
Current:				
Instruction:				
Regular programs	4,762,191	-	-	4,762,191
Special programs	1,650,875	-	-	1,650,875
Other instructional programs	1,000,534	-	-	1,000,534
State retirement contributions	3,084,461	-	-	3,084,461
Support services:				
Pupils	275,115	-	-	275,115
Instructional staff	961,116	-	-	961,116
General administration	363,293	75,045	-	438,338
School administration	633,291	-	-	633,291
Business	331,968	-	-	331,968
Operations and maintenance	-	-	-	-
Nonprogrammed charges	654,231	-	-	654,231
Capital outlay	118,887	-	-	118,887
Total expenditures	<u>13,835,962</u>	<u>75,045</u>	<u>-</u>	<u>13,911,007</u>
Excess of revenues over expenditures	<u>666,517</u>	<u>6,525</u>	<u>5,620</u>	<u>678,662</u>
Other financing sources				
Transfers in	17,759	-	-	17,759
Total other financing sources	<u>17,759</u>	<u>-</u>	<u>-</u>	<u>17,759</u>
Net change in fund balance	684,276	6,525	5,620	696,421
Fund balance, beginning of year	<u>7,118,953</u>	<u>47,871</u>	<u>273,071</u>	<u>7,439,895</u>
Fund balance, end of year	<u>\$ 7,803,229</u>	<u>\$ 54,396</u>	<u>\$ 278,691</u>	<u>\$ 8,136,316</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 1,302,992	\$ 1,381,158	\$ 78,166	\$ 1,107,175
Interest on investments	<u>12,500</u>	<u>12,460</u>	<u>(40)</u>	<u>12,412</u>
Total local sources	<u>1,315,492</u>	<u>1,393,618</u>	<u>78,126</u>	<u>1,119,587</u>
Total revenues	<u>1,315,492</u>	<u>1,393,618</u>	<u>78,126</u>	<u>1,119,587</u>
Expenditures				
Debt service				
Bonds and other - interest	<u>68,686</u>	<u>68,776</u>	<u>(90)</u>	<u>112,950</u>
Total debt service - interest	<u>68,686</u>	<u>68,776</u>	<u>(90)</u>	<u>112,950</u>
Principal payments on long-term debt	<u>1,830,000</u>	<u>1,830,000</u>	<u>-</u>	<u>1,665,000</u>
Other debt service				
Other objects	<u>-</u>	<u>2,106</u>	<u>(2,106)</u>	<u>2,205</u>
Total	<u>-</u>	<u>2,106</u>	<u>(2,106)</u>	<u>2,205</u>
Total debt service	<u>1,898,686</u>	<u>1,900,882</u>	<u>(2,196)</u>	<u>1,780,155</u>
Total expenditures	<u>1,898,686</u>	<u>1,900,882</u>	<u>(2,196)</u>	<u>1,780,155</u>
Deficiency of revenues over expenditures	<u>(583,194)</u>	<u>(507,264)</u>	<u>75,930</u>	<u>(660,568)</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, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources				
Permanent transfer from operations and maintenance fund	\$ -	\$ -	\$ -	\$ 750,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
Net change in fund balance	<u>\$ (583,194)</u>	<u>(507,264)</u>	<u>\$ 75,930</u>	<u>89,432</u>
Fund balance, beginning of year		<u>960,922</u>		<u>871,490</u>
Fund balance, end of year		<u>\$ 453,658</u>		<u>\$ 960,922</u>

(Concluded)

Pleasantdale School District 107
Capital Projects Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2019
With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019		Variance From Final Budget	2018 Actual
	Original and Final Budget	Actual		
Expenditures				
Support services				
Facilities acquisition and construction services				
Capital outlay	\$ -	\$ 508,239	\$ (508,239)	\$ -
Total	<u>-</u>	<u>508,239</u>	<u>(508,239)</u>	<u>-</u>
Total support services	<u>-</u>	<u>508,239</u>	<u>(508,239)</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>508,239</u>	<u>(508,239)</u>	<u>-</u>
Deficiency of revenues over expenditures	<u>-</u>	<u>(508,239)</u>	<u>(508,239)</u>	<u>-</u>
Other financing sources				
Transfer from Operations and Maintenance Fund	<u>-</u>	<u>1,895,878</u>	<u>1,895,878</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>1,895,878</u>	<u>1,895,878</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>1,387,639</u>	<u>\$ 1,387,639</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>		<u>-</u>
Fund balance, end of year		<u>\$ 1,387,639</u>		<u>\$ -</u>

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, 2019
 With Comparative Actual Amounts for the Year Ended June 30, 2018

	2019			2018 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
Interest on investments	\$ 3,943	\$ 5,906	\$ 1,963	\$ 4,007
Total local sources	<u>3,943</u>	<u>5,906</u>	<u>1,963</u>	<u>4,007</u>
Total revenues	<u>3,943</u>	<u>5,906</u>	<u>1,963</u>	<u>4,007</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	<u>6,500</u>	<u>5,009</u>	<u>1,491</u>	<u>4,973</u>
Total	<u>6,500</u>	<u>5,009</u>	<u>1,491</u>	<u>4,973</u>
Total support services	<u>6,500</u>	<u>5,009</u>	<u>1,491</u>	<u>4,973</u>
Total expenditures	<u>6,500</u>	<u>5,009</u>	<u>1,491</u>	<u>4,973</u>
Excess (deficiency) of revenues over expenditures	\$ (2,557)	897	\$ 3,454	(966)
Fund balance, beginning of year		<u>288,973</u>		<u>289,939</u>
Fund balance, end of year		<u>\$ 289,870</u>		<u>\$ 288,973</u>

Pleasantdale School District 107
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
Year Ended June 30, 2019

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Assets				
Cash	\$ 41,719	\$ 118,238	\$ 116,970	\$ 42,987
Liabilities				
Due to:				
<i>District Office</i>				
Friendship Fund	\$ 3,180	\$ 4,455	\$ 3,467	\$ 4,168
<i>Middle School</i>				
8th Grade Trip	1,624	25,730	23,971	3,383
Calculators	2,128	-	-	2,128
Celebration Books Library	1,014	1,756	1,733	1,037
Coca-Cola	347	98	-	445
Field Trips	173	6,140	5,339	974
Locks	3,101	362	-	3,463
Miscellaneous	3,633	4,281	5,292	2,622
Music	3,576	3,976	4,233	3,319
Outdoor Education	1,331	15,757	15,605	1,483
P.E. Uniforms	7,974	8,911	10,190	6,695
Scholarships	1,477	-	-	1,477
Inspired Learners Scholarship	-	555	3	552
Science Fair/Invention Council	1,339	60	309	1,090
Student Council	8,123	2,796	2,313	8,606
Technology Fund	56	-	-	56
Yearbooks	(3,760)	7,561	7,506	(3,705)
<i>Elementary School</i>				
Butterfly Garden	557	-	-	557
Classroom Activity	38	175	-	213
Field Trips	(456)	5,499	5,477	(434)
General	2,892	13,580	13,159	3,313
Library	1,178	5,840	3,971	3,047
Recycling	90	-	-	90
Revtrak	3,585	2,182	5,767	-
Staff Related Expenses	32	-	-	32
Student Council	5	-	-	5
Yearbooks	(1,518)	8,524	8,635	(1,629)
Total liabilities	\$ 41,719	\$ 118,238	\$ 116,970	\$ 42,987

OTHER SUPPLEMENTARY INFORMATION
(Unaudited)

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

	2018	2017	2016	2015	2014
Assessed valuation	\$ 608,570,368	\$ 634,073,605	\$ 513,384,114	\$ 492,031,994	\$ 507,181,813
Rates Extended					
Educational	1.7095	1.4679	1.7640	1.8158	1.7291
Special Education	0.0242	0.0218	0.0259	0.0266	0.0249
Tort Immunity	0.0135	0.0137	0.0166	0.0173	0.0164
Operations and Maintenance	0.1516	0.2618	0.3140	0.3244	0.3089
Debt Service	0.2683	0.1941	0.2145	0.2853	-
Transportation	0.1151	0.1091	0.1332	0.1471	0.1477
Municipal Retirement	0.0208	0.0257	0.0304	0.0269	0.0230
Social Security	0.0262	0.0304	0.0361	0.0289	0.0230
Total rates extended	2.3292	2.1245	2.5347	2.6723	2.2730
Levies Extended					
Educational	\$ 10,403,592	\$ 9,307,566	\$ 9,056,095	\$ 8,934,075	\$ 8,769,680
Special Education	147,290	138,228	132,966	131,081	126,288
Tort Immunity	82,400	86,868	85,221	84,933	83,177
Operations and Maintenance	922,738	1,660,004	1,612,026	1,596,037	1,566,684
Debt Service	1,633,065	1,230,863	1,101,083	1,403,774	-
Transportation	700,400	691,774	683,827	723,642	749,107
Municipal Retirement	126,690	162,956	156,068	132,554	116,651
Social Security	159,650	192,758	185,331	142,372	116,651
Total levies extended	\$ 14,175,825	\$ 13,471,017	\$ 13,012,617	\$ 13,148,468	\$ 11,528,238

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

Pleasantdale School District 107
OPERATING COSTS AND TUITION CHARGE
June 30, 2019 and 2018

	2019	2018
Operating costs per pupil		
Average Daily Attendance (ADA):	787.30	763.88
Operating costs:		
Educational	\$ 10,881,234	\$ 10,753,159
Operations and Maintenance	1,209,213	1,259,861
Debt Service	1,900,882	1,780,155
Transportation	721,737	682,092
Municipal Retirement/Social Security	314,017	325,194
Tort	75,045	65,644
Subtotal	15,102,128	14,866,105
Less Revenues/Expenditures of Nonregular Programs:		
Summer School	50,231	51,462
Pre-K Programs	256,468	249,174
Special Education	34,516	59,079
Payments to Other Districts and Gov't Units	654,231	559,157
Capital Outlay	401,187	598,993
Debt Principal Retired	1,830,000	1,665,000
Non-capitalized Equipment	2,171	1,414
Subtotal	3,228,804	3,184,279
Operating costs	\$ 11,873,324	\$ 11,681,826
Operating costs per pupil - based on ADA	\$ 15,081	\$ 15,293
Tuition Charge		
Operating costs	\$ 11,873,324	\$ 11,681,826
Less - revenues from specific programs, such as special education or lunch programs	928,968	856,859
Net operating costs	10,944,356	10,824,967
Depreciation allowance	416,937	388,615
Allowance tuition costs	\$ 11,361,293	\$ 11,213,582
Tuition charge per pupil - based on ADA	\$ 14,431	\$ 14,680

Source of information: Annual Financial Reports

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



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

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

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

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

Two years ago the district acted on feedback from families and from our business office, which streamlined our fees and made fee management less confusing. The ultimate goal of these changes was to create a single and more manageable fee for families while streamlining the process for our business office. In addition to the technology items the new fees included items such as locks, calculators, and goggles. Because of this change, the fees are now considered registration fees. Additionally, families will still have the option to purchase their child's iPad upon graduation for the balance on the device. Those iPads that are not purchased by families can be repurposed within the district or sold to third-party refurbishers.

As mentioned above, Sixth- through eighth-grade students would still have the option to purchase their device; however, the balance of the cost of the device (\$120.00, or the breakeven cost) will be due in March of the child's eighth grade year. Our first cohort of students who will have the option to buy their iPads are members of the class of 2020. Families with graduating 8th graders (in 2020) would have first availability to purchase their child's school iPad.

If a family requires an additional lock or another item covered by the registration fee, these items will be sold in the school office. The administration is recommending NO change in registration fees for the 2020-21 school year. Below is a table that outlines the registration fees.

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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

Preschool Tuition: The district hosts a Bright Beginnings preschool program that serves children who live within district boundaries and are three or four years old. The goal of the program is to provide our community's three- and four-year-olds with an academic experience to help ensure success in kindergarten and beyond. The program allows parents to select either three or five days of preschool and either AM, PM, or full day options. The cost of the half-day program is \$24.19 per day for the three-days program and \$22.93 per day for the five-days program.

Bright Beginnings has been a very popular option for our families and the district often has a waiting list. In January 2016, the Board approved a 5% tuition increase for full-week preschool and a 6% tuition increase for the partial-week program for the 2016-17 school year. In an effort to pass along modest tuition increases that helped the program keep pace with inflation, the Board agreed to an annual tuition increase of 2%. Again, the goal of this annual increase is to keep pace with inflation

Below is a table that displays the tuition costs along with tuition increases for the last six years. At the December 2015 Board meeting, the Board asked the administration to perform an analysis of program costs every four years. The goal of this deeper dive is to ensure that the preschool fees continued to keep pace with the cost of running the program. As such the administration performed a cost comparison of other preschool programs and did a year-to-date cost analysis of our program.



Table 1: Preschool program year-over-year increase

School Year	3 Day	% Increase	5 Day	% Increase
2013-14	\$2067	0%	\$3413	0%
2014-15	\$2067	0%	\$3413	0%
2015-16	\$2067	0%	\$3413	0%
2016-17	\$2190	6%	\$3580	5%
2017-18	\$2235	2%	\$3652	2%
2018-19	\$2280	2%	\$3725	2%
2019-20	\$2371	4%	\$3874	4%
2020-21	\$2418	2%	\$3951	2%

As part of our deeper dive into the tuition fees for preschool, the district performed a comparable analysis of both local private and public preschool programs. This analysis did little to help us set our increase as the tuition costs by both private and public preschools vary greatly. Likewise the number of days offered, the number of hours within a day, and the structures of the program were very different. The district maintains that our program is competitive with both the public and private preschool programs and remains a good value for our families.

Table 2: Comparable program costs

	Preschool (3-day)		Preschool (5-day)	
	Half Day	Full Day	Half Day	Full Day
Bright Beginnings	\$2,371	\$4,742	\$3,874	\$7,748
Trinity Lutheran School, Burr Ridge	\$2,600	\$4,350	\$2,945	\$5,690
Grand Ave., LaGrange Highlands	\$2,565	N/A	\$4,185	N/A
St. John of the Cross, Western Springs	\$3,025	N/A	\$3,850	N/A
Komarek SD 94	\$4,680	N/A	\$7,740	N/A

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Riverside SD 96	N/A	N/A	\$3,340	N/A
Western Springs 101	No Tuition (special needs students only)			
LaGrange 102	N/A	N/A	\$2,700 ¹	N/A
LaGrange 105	No Tuition (40 student limit)			

Recommendation: The administration recommends that the Board of Education support a two percent (2%) increase of both the three- and five-day preschool programs. The purpose of this increase is to address rising costs of the program and ensure we are able to provide a high quality experience to our students.

School Year	3 Day		% Increase	5 Day		% Increase
	Half Day	Full Day		Half Day	Full Day	
2010-21			2%			2%
	\$2,418	\$4,837		\$3,951	\$7,903	

¹ 2.5 hours per day

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Discussion of Service Provider Contracts:

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

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

Student Transportation

First Student was awarded the bid contract when we bid the transportation services in April 2008. We extended the contract for an additional two years in 2011-2012 and subsequently for an additional year thereafter. The administration recommends that the contract be extended for the 2020-2021 school year. The rates for 2020-2021 will be available by May 2020.

Cleaning

GCA has provided excellent service at competitive rates for the past 20 years. The administration recommends continuing with the same cleaning service for the 2020-2021 school year. We will know the 2020-2021 rates by May 2020.

Food Service

The District sent out bid packages for food service and milk to various vendors on March 8, 2017. Just A Dash was the only bidder and was awarded the bid for the school year 2017-2018 with options to renew yearly for the next four years. The administration recommends that the contract be extended for the 2020-2021 school year. The costs per meal will be available by May 2020.

Auditing Services

Miller Cooper & Co., Ltd. was awarded the bid when the district bid for auditing services in February 2014. Miller Cooper has always done a very thorough job auditing our financials and has always been a great resource to the business office. The Board considers it best practice to rotate auditing firms every five years therefore, the administration recommends going out to bid for auditing services. Fees for auditing services will be available after the bid.

Students

Harassment of Students Prohibited

Bullying, Intimidation, and Harassment Prohibited

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

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

Sexual Harassment Prohibited

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

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

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

Students are encouraged to report claims or incidences of bullying, harassment, sexual harassment, or any other prohibited conduct to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. A student may choose to report to a person of the student’s same sex.

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

An allegation that a student was a victim of any prohibited conduct perpetrated by school personnel, including a school vendor or volunteer, shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*, in addition to any response required by this policy.

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

Nondiscrimination Coordinator:

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

Complaint Managers:

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

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

The Superintendent shall use reasonable measures to inform staff members and students of this policy by including:

1. For students, age-appropriate information about the contents of this policy in the District’s student handbook(s), on the District’s website, and, if applicable, in any other areas where policies, rules, and standards of conduct are otherwise posted in each school.

2. For staff members, this policy in the appropriate employee handbook(s), if applicable, and/or in any other areas where policies, rules, and standards of conduct are otherwise made available to staff.

Investigation Process

Supervisors, Building Principals, or administrators who receive a report or complaint of harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. A supervisor or administrator who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

The District shall investigate alleged harassment of students when the Nondiscrimination Coordinator or a Complaint Manager becomes aware of an allegation, regardless of whether a written report or complaint is filed.

Alleged Incidents of Sexual Abuse

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in 720 ILCS 5/11-9.1A(b), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to policy 5:90, *Abused and Neglected Child Reporting*, in addition to any response required by this policy.

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action up to and including discharge. Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to disciplinary action, including but not limited to, suspension and expulsion consistent with the behavior policy. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to disciplinary action up to and including discharge, with regard to employees, or suspension and expulsion, with regard to students.

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

ADOPTED: February 20, 2008

REVISED: August 17, 2011; September 19, 2012; August 12, 2015; January 17, 2018

Students

Agency and Police Interviews

The Superintendent shall develop procedures to manage requests by agency officials or police officers to interview students at school. Procedures will:

1. Recognize individual student rights and privacy,
2. Recognize the potential impact an interview may have on an individual student,
3. Minimize potential disruption,
4. Foster a cooperative relationship with public agencies and law enforcement, and
5. Comply with State law including, but not limited to, ensuring that before a law enforcement officer, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will:
 - a. Notify or attempt to notify the student's parent/guardian and document the time and manner in writing;
 - b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, guidance counselor, or any other mental health professional) are present during the questioning; and
 - c. If practicable, make reasonable efforts to ensure a trained law enforcement officer to promote safe interactions and communications with the student is present during questioning.

LEGAL REF.: 105 ILCS 5/10-20.64, 5/22-85 (final citation pending)
 55 ILCS 80/, Children's Advocacy Center Act.
 325 ILCS 5/, Abused and Neglected Child Reporting Act.
 720 ILCS 5/31-1 et seq., Interference with Public Officers Act.
 725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

~~The Superintendent or designee shall manage requests by agency officials or police officers to interview students at school through procedures that: (1) recognize parents' and students' individual rights and privacy, (2) minimize potential disruption, (3) foster a cooperative relationship with public agencies and law enforcement, and (4) comply with State law.~~

~~LEGAL REF.: 55 ILCS 80/1 et seq., Children's Advocacy Center Act.
 325 ILCS 5/1 et seq., Abused and Neglected Child Reporting Act.
 720 ILCS 5/31-1 et seq., Interference with Public Officers Act.
 725 ILCS 120/1 et seq., Rights of Crime Victims and Witnesses Act.~~

ADOPTED: February 20, 2008

REVISED:

Students

Preventing Bullying, Intimidation, and Harassment

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

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

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

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

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

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

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

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

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

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

Bullying Prevention and Response Plan

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

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

Nondiscrimination Coordinator:

Dave Palzet, Superintendent

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Complaint Managers:

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Complaint Manager:

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Telephone

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

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

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

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. A student's act of reprisal or retaliation will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, knowingly making a false accusation or providing knowingly false information will be treated as *bullying* for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan must be based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's Internet website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must also be distributed annually to parents/guardians, students, and school personnel, including new employees when hired.
11. The Superintendent or designee shall assist the Board with its evaluation and assessment of this policy's outcomes and effectiveness. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

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

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

1. Fully implements and enforces each of the following Board policies:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 6:60, *Educational Framework*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - c. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - d. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - e. 7:20, *Harassment of Students Prohibited*. This policy prohibits ~~any person from harassing or intimidating a another student~~. **any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).**

- f. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
- g. 7:190, *Student Discipline*. ~~This policy prohibits students from engaging in hazing or any kind of aggressive behavior that does physical or psychological harm to another or any urging of other students to engage in such conduct; prohibited conduct includes any use of violence, force, noise, coercion, threats, intimidation, fear, harassment, bullying, hazing, or other comparable conduct.~~ *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
- h. 7:310, *Restrictions on Publications and Written or Electronic Material*. This policy prohibits students from: (i) accessing and/or distributing at school any written or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (ii) creating and/or distributing written or electronic material, including Internet material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

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

ADOPTED: August 19, 2009

REVISED: August 17, 2011; October 15, 2014; August 12, 2015; January 17, 2018

Students

Administering Medicines to Students

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed "School Medication Authorization Form" is submitted by the student's parent/guardian. ~~and physician.~~

No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Parent/Student Handbook and shall provide a copy to the parents/guardians of students.

Self-Administration of Medication

A student may possess ~~and self-administer~~ an epinephrine auto-injector (EpiPen®), (Twinjet) and/or medication prescribed for asthma for immediate use at the student's discretion, provided the student's parent/guardian and physician have completed and signed a "School Medication Authorization Form" and emergency plan for the EpiPen® and Twinjet. ~~The Superintendent or designee will ensure an Emergency Action Plan is developed for each self-administering student. A student may self-administer medication required under a *qualifying plan*, provided the student's parent/guardian has completed and signed an "School Medicine Authorization Form". A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an Ill. Food Allergy Emergency Action Plan and Treatment Authorization Form, (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act.~~

~~The School District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication or epinephrine auto-injector or the storage of any medication by school personnel. A student's parent/guardian must indemnify and hold harmless the School District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine auto-injector and/or medication, or the storage of any medication by school personnel.~~

~~The District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.~~

School District Supply of Undesignated Epinephrine Auto-Injectors

~~The Superintendent or designee shall implement Section 22-30(f) of the School Code and maintain a supply of epinephrine auto-injectors in the name of the District and provide or administer them as necessary according to State law. *Undesignated epinephrine auto-injector* means an epinephrine auto-~~

~~injector prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated epinephrine auto injector to a person when they, in good faith, believe a person is having an anaphylactic reaction.~~

~~This section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for school epinephrine auto injectors and a standing protocol from a physician licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school epinephrine auto injectors.~~

~~Upon any administration of an undesignated epinephrine auto injector, the Superintendent or designee(s) must ensure all notifications required by State law and administrative procedures occur.~~

~~Upon implementation of this subsection and Section 22-30(f) of the School Code, the protections from liability and hold harmless provisions as explained in Section 22-30(e) of the School Code apply.~~

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated epinephrine injectors in the name of the District and provide or administer them as necessary according to State law. *Undesignated epinephrine injector* means an epinephrine injector prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated epinephrine injector to a person when they, in good faith, believe a person is having an anaphylactic reaction. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

Administration of Medical Cannabis

The Compassionate Use of Medical Cannabis Program Act allows a *medical cannabis infused product* to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a *designated caregiver* to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a *medical cannabis infused product* to a child who is a student on the premises of his or her school or on his or her school bus if:
 - a. Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;
 - b. Copies of the registry identification cards are provided to the District;
 - c. That student's parent/guardian completed, signed, and submitted a *School Medication Authorization Form - Medical Cannabis*; and
 - d. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
 - e. A properly trained school nurse or administrator, who shall be allowed to administer the *medical cannabis infused product* to the student on the premises of the child's school, at a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
 - f. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

Medical cannabis infused product (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the District or school, would create a disruption to the educational environment or cause exposure of the product to other students. A school employee shall not be required to administer the product.

Administration of Undesignated Medication

Upon any administration of an undesignated medication permitted by State law, the Superintendent or designee(s) must ensure all notifications required by State law and administrative procedures occur.

Undesignated Medication Disclaimers

Upon implementation of this policy, the protections from liability and hold harmless provisions applicable under State law apply.

No one, including without limitation, parents/guardians of students, should rely on the District for the availability of undesignated medication. This policy does not guarantee the availability of undesignated medications. Students and their parents/guardians should consult their own physician regarding these medication(s).

Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The District may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

LEGAL REF.: ~~105 ILCS 5/10-20.14b, 5/10-22.21b, and 5/22-30~~

105 ILCS 5/10-20.14b, 5/10-22.21b, 5/22-30, and 5/22-33.

105 ILCS 145/, Care of Students with Diabetes Act.

410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act, and scheduled to be repealed on July 1, 2020.

720 ILCS 550/, Cannabis Control Act.

23 Ill.Admin.Code §1.540.

ADOPTED: February 20, 2008

REVISED: August 14, 2013; August 12, 2015

Community Relations

Visitors to and Conduct on School Property

The following definitions apply to this policy:

School property - School buildings and grounds, all District buildings and grounds, and parking areas; vehicles used for school purposes, and any location used for a School Board meeting, school athletic event, or other school-sponsored event.

Visitor - Any person other than an enrolled student or employee.

All visitors to school property are required to report to the building main office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge. On those occasions when large groups of parents and friends are invited onto school property, visitors are not required to sign in but must follow school officials' instructions. Visitors must remain in designated areas that are open to the public. Access to secure areas of the building is not permitted during before or afterschool activities without approval of the Administration. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member by telephone or email to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee.

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event. No person on school property or at a school event (including visitors, students, and employees) shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, a Board member, sports official or coach, or any other person;
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language;
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device;
4. Damage or threaten to damage another's property;
5. Damage or deface school property;
6. Violate any Illinois law, or town or county ordinance;
7. Smoke or otherwise use tobacco products;
- ~~8. Consume, possess, distribute, or be under the influence of alcoholic beverages or illegal drugs;~~
- ~~9. Use or possess medical cannabis;~~

Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.

Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectible, regardless of when and/or where the use occurred.

Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.

10. Impede, delay, disrupt, or otherwise interfere with any school activity or function including using cellular phones, audio/video devices, or other electronic devices in a disruptive manner or in a manner that compromises the confidentiality rights of students.;
11. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Administration;
12. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive;

13. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding;
14. Violate other District policies or regulations, or a directive from an authorized security officer or District employee; or
15. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

*. On duty police officers may possess firearms as part of official duties.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school has notified the building Principal of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion and notifies the Building Principal of his or her presence at the school; or
2. Has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Authorized agents of an exclusive bargaining representative, upon notifying the Building Principal's office, may meet with a school employee (or group of employees) in the school building during free-times of such employees.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from school property. The person is also subject to being denied admission to school events or meetings for up to one calendar year.

Procedures to Deny Future Admission to School Events or Meetings

Before any person may be denied admission to school events or meetings as provided in this policy, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least 10 days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing,
2. A description of the prohibited conduct,
3. The proposed time period that admission to school events will be denied, and
4. Instructions on how to waive a hearing.

LEGAL REF.: ~~Nuding v. Cerro Gordo Community Unit School Dist., 730 N.E.2d 96 (Ill.App.4, 2000).
Pro-Children Act of 1994, 20 U.S.C. §7181 et seq.
105 ILCS 5/10-20.5b, 5/24-24, and 5/24-25.
410 ILCS 130/, Compassionate Use of Medical Cannabis Pilot Program.
430 ILCS 66/, Firearm Concealed Carry Act.
720 ILCS 5/11-9.3.~~

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).
20 U.S.C. §7181 et seq., Pro-Children Act of 1994.
105 ILCS 5/10-20.5b, 5/22-33, 5/24-24, 5/24-25, and 5/27-23.7(a).
410 ILCS 130/, Compassionate Use of Medical Cannabis Program Act.
430 ILCS 66/, Firearm Concealed Carry Act.
410 ILCS 705/, Cannabis Tax and Regulation Act.
720 ILCS 5/11-9.3.

ADOPTED: January 20, 2010

REVISED: January 19, 2011; January 18, 2012; January 15, 2014; January 20, 2016;
January 18, 2017



This is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated November 19 and 27, 2019. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: Dave Patterson

<p>Request: Dated 11/19/19</p>	<ul style="list-style-type: none"> • “2019-20 enrollment: 60480 student resident count by grade level • Grade Levels: Elementary and middle (K through 8) • 60480 property tax revenues to SD107 (each year 2014 through 2018) • Each FY 2015 through 2019 <p>By: This Friday 11/22 via email”</p>
<p>11/27/19</p>	<ul style="list-style-type: none"> • “Also include 60480 resident enrollment for FY 2014. Please produce this information today before the holiday weekend”
<p>12/10/19</p>	<ul style="list-style-type: none"> • “Each student has a street address to determine district residency. I am in need of that subset count with 60480 zip residencies.”
<p>Response: Dated 12/6/19</p>	<p>Contacted requester by phone to get clarification on his request and to let him know we needed more than 3 days to try and fill his request. Requestor indicated that he knew we couldn't get the property tax information and said we only needed to provide him with the Grade level enrollment for the students residing in zip code 60480. He also said he was fine with the extended time and that he didn't care if he received it the week of Dec. 4.</p> <p>The district made every attempt but does not keep records breaking enrollment down by zip codes</p> <p>12/11/19 See attachment. This is what we can produce without having to create .</p>

As the FOIA Officer of the District, Mr. Adams is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email

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



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

Pleasantdale School District 107 | 7450 S. Wolf Road | Burr Ridge, IL 60527 | 708.784.2013 | Fax: 708.246.0161 | www.d107.org
intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

You have a right to appeal a denial of records to the President of the Board of Education by written request directed to the President at the District office 7450 S. Wolf Road, Burr Ridge, IL 60527 within fourteen (14) working days of your receipt of this email.

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This is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated November 19, 2019. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: Rachel Conner

Request: Dated 11/19/19	seeking the fiscal or budget year start date (mm-dd) for Pleasantdale School District #107.
Response: Dated 11/20/19	Pleasantdale School District 107's fiscal year start date is 07-01

As the FOIA Officer of the District, Mr. Adams is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

You have a right to appeal a denial of records to the President of the Board of Education by written request directed to the President at the District office 7450 S. Wolf Road, Burr Ridge, IL 60527 within fourteen (14) working days of your receipt of this email.

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This email is in response to your e-mailed request under the Freedom of Information Act ("FOIA"), 5 ILSC 140/I et seq., dated November 26, 2019. You have requested that Pleasantdale School District 107 produce the following public records:

Requested by: SmartProcure

Request Dated 11/26/19	<p>Any and all purchasing records from 2019-08-15 (yyyy-mm-dd) to current. The request is limited to readily available records without physically copying, scanning or printing paper documents. Any editable electronic document is acceptable.</p> <p>The specific information requested from your record keeping system is:</p> <ol style="list-style-type: none">1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number2. Purchase date3. Line item details (Detailed description of the purchase)4. Line item quantity5. Line item price6. Vendor ID number, name, address, contact person and their email address
Response Dated 11/26/19	<p>We have attached an electronic record of the above request</p>

As the FOIA Officer of the District, Mr. Adams is responsible for granting and denying requests for records under the Freedom of Information Act. The District's responses attached to this email intend to be fully responsive to your specific request. If we have misinterpreted your request, please clarify your request to him in writing.

You have a right to appeal a denial of records to the President of the Board of Education by written request directed to the President at the District office 7450 S. Wolf Road, Burr Ridge, IL 60527 within fourteen (14) working days of your receipt of this email.